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Implementation Of Tri Hita Karana Culture and Corporate Social Responsibility (CSR) Through Organizational Commitment to Improve Organizational Performance at PERUMDA Air Minum Tirta Hita Buleleng

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Abstract
This study examines the effects of Tri Hita Karana culture and Corporate Social Responsibility (CSR) on organizational performance through organizational commitment at Perumda Air Minum Tirta Hita Buleleng. A quantitative approach was employed, with data collected through questionnaires from 178 employees. Data were analyzed using Structural Equation Modeling-Partial Least Square (SEM-PLS) with SmartPLS 4. The findings reveal that Tri Hita Karana culture significantly affects organizational commitment and organizational performance. Similarly, CSR significantly affects organizational commitment and organizational performance. However, organizational commitment does not significantly affect organizational performance. Furthermore, organizational commitment does not significantly mediate the effects of Tri Hita Karana culture or CSR on organizational performance. These findings indicate that Tri Hita Karana culture and CSR contribute directly to organizational performance, while organizational commitment alone may not be sufficient to translate these values and practices into improved performance. The study highlights the importance of strengthening systems for sustainable organizational performance.

Keywords:
Tri Hita Karana Culture; Corporate Social Responsibility (CSR); Organizational Commitment; Organizational Performance; Perumda Air Minum Tirta Hita Buleleng.

1. INTRODUCTION

Regional Government Owned Enterprises (BUMD) serve as one of the strategic instruments that hold animportant role in economic development and public services within their regions. BUMD are formed withthe primary objective of meeting public needs and optimizing regional potential, not merely pursuingprofit like private companies, but also carrying out public service functions and regional development asan extension of the local government reach (Jumiase & Meirinawati, 2023). The main functions of BUMD must be effectively executed and provide a real impact on society. This canbe realized through the implementation of organizational cultural values, which also play an importantrole in the success of an organization to achieve its goals. One organizational cultural value implementedin a BUMD, specifically in the Bali region, is the application of the local wisdom cultural concept knownas Tri Hita Karana. According to Pramesti et al., (2023) Tri Hita Karana is a philosophy or way of lifethat serves as a guide for humans. This concept emphasizes the importance of maintaining harmonyacross three main aspects: the relationship between humans and God (parahyangan), the relationship between humans and fellow humans (pawongan), and the relationship between humans and the natural environment (palemahan). The implementation of Tri Hita Karana can strengthen employeesmoral reasoning, which is reflected in more honest, responsible, and resilient behavior. Consequently, employees will be more compliant in carrying out their work in accordance with company regulations (Wahyuni et al., 2021). The application of this value is believed to be capable of creating a harmonious work environment, increasing mutual respect, and fostering collective responsibility in achieving organizational goals.

The implementation of Tri Hita Karana values is relevant to Regional Government-Owned Enterprises (BUMD), which are not only oriented toward economic performance but also responsible for providing public services. One BUMD in Bali closely associated with these values is Perumda Air Minum Tirta Hita Buleleng, which plays an important role in providing drinking water services to the people of Buleleng Regency. Based on the company's performance data for 2022–2024, the overall performance score increased from 3.79 in 2022 to 4.00 in 2023 and 4.06 in 2024, indicating an improvement of 0.27 points during the period. The increase occurred across all assessed aspects, including finance, service, operations, and human resources, with the service aspect showing the largest improvement of 0.11 points, followed by finance and operations at 0.06 points each and human resources at 0.04 points. Despite the positive trend in overall performance, the differences in improvement across these aspects indicate that organizational performance still requires continuous strengthening, particularly in human resource development and the consistent implementation of organizational values. These conditions highlight the importance of examining the role of Tri Hita Karana values in fostering harmonious relationships among employees, society, and the environment as part of efforts to strengthen organizational performance at Perumda Air Minum Tirta Hita Buleleng.

In addition to the implementation of Tri Hita Karana, another factor that influences the improvement of organizational performance is the implementation of Corporate Social Responsibility (CSR), which also plays an important role in enhancing organizational performance. The execution of CSR by companies creates a balance between business goals and local norms, so companies do not only pursue financial outcomes but also consider their social impact on the surrounding environment (Wrespatiningsih et al., 2022). Companies must also establish good relations with the community because companies and communities share an incredibly close connection. This demonstrates how CSR reflects social responsibility as evidence of a business sincerity and care toward society (Lutfia et al., 2021). Through CSR, companies attempt to minimize various negative impacts while maximizing the positive impacts of their activities across economic, social, and environmental dimensions. This approach aligns with the triple bottom line concept and is designed to support the achievement of sustainable development goals.

Nevertheless, the implementation of Tri Hita Karana culture and CSR cannot be optimally achieved without strong organizational commitment from all members of the organization. Organizational commitment serves as an internal mechanism that bridges cultural values and corporate social policies with the attainment of organizational performance (Nugraha & Suryanawa, 2021). Employees with high commitment will orient themselves toward service quality and possess the initiative to continuously provide meaningful contributions, which directly impacts the improvement of organizational performance (Nauli et al., 2025). Therefore, organizational commitment becomes a key factor in ensuring that corporate cultural values and social policies are truly implemented in the form of optimal performance. Several prior studies indicate that Tri Hita Karana culture is related to organizational commitment and organizational performance. Based on research by Utari & Suartana, (2024), Waluyo & Swasti, (2024), and Hasrawati et al., (2025), Tri Hita Karana culture has a positive effect on organizational performance, mediated by organizational commitment. This shows that high organizational commitment can encourage employees to work more effectively and provide maximum contributions toward reaching organizational objectives.

On the other hand, research regarding Corporate Social Responsibility as a factor influencing performance still shows varied results. Several studies, such as Pospita & Emilisa, (2024), Pradnyani & Putri, (2022), and Wiyono et al., (2025), state that CSR can improve organizational performance by increasing organizational commitment. The results of these studies are countered by Maharani et al., (2025), and Lestari et al., (2025) who found that organizational commitment is unable to mediate the effect of CSR on organizational performance because the influence of CSR occurs predominantly in a direct manner. Such commitment also encourages employees to internalize organizational values in carrying out their daily tasks. When Tri Hita Karana values and CSR are supported by strong organizational commitment, various company programs and policies can be implemented more consistently and sustainably. Thus, organizational commitment is an important factor in ensuring that cultural values and social responsibility are reflected in the behavior and performance of all organizational members.

Based on this phenomenon, this study aims to analyze the implementation of Tri Hita Karana culture and Corporate Social Responsibility (CSR) through organizational commitment to improve organizational performance at Perumda Air Minum Tirta Hita Buleleng. Specifically, this study examines how the implementation of Tri Hita Karana values and CSR practices contributes to strengthening organizational commitment among employees. Furthermore, the study seeks to determine the role of organizational commitment in translating cultural values and social responsibility practices into improved organizational performance. By examining these relationships, this study is expected to provide empirical evidence regarding the importance of integrating local cultural values, social responsibility, and employee commitment in supporting organizational sustainability and performance. The findings are also expected to contribute to the development of organizational management practices that are aligned with the cultural and social context of BUMD in Bali.

2. RESEARCH METHOD

This study uses a quantitative approach, which aims to determine the relationship and influence between variables both directly and indirectly. The population in this study consists of all employees of Perumda Air Minum Tirta Hita Buleleng, totaling 322 employees. The sampling technique used is proportional random sampling. This evaluation takes a sample by using the Slovin formula with a tolerated margin of error of 5%, thereby yielding a sample size of 178 respondents. The researcher utilized a sample size of 178 individuals with a minimum tenure criterion of 4 years, under the condition of being permanent employees at Perumda Air Minum Tirta Hita Buleleng. The data collection technique in this study uses a questionnaire distributed directly in the field. Variable measurement was carried out using a 5-point Likert scale. The variables used in this study consist of Tri Hita Karana culture (X1), Corporate Social Responsibility (X2), organizational commitment (Y), and organizational performance (Z). Data analysis in this study uses the Structural Equation Modeling-Partial Least Square (SEM-PLS) method assisted by the SmartPLS 4 application. The SEM-PLS method was chosen because it is capable of analyzing relationships between latent variables with a relatively small sample size and does not require the data to be normally distributed. Model testing was conducted through two stages: the evaluation of the measurement model (outer model) and the evaluation of the structural model (inner model). The outer model evaluation was conducted to test the validity and reliability of the instruments by examining convergent validity, discriminant validity, composite reliability, and Cronbach's Alpha. Furthermore, the inner model evaluation was conducted to determine the relationships between variables through R-Square values, Q-Square values, path coefficients, and hypothesis testing using the bootstrapping procedure. The conceptual framework illustrating the relationships among Tri Hita Karana Culture, Corporate Social Responsibility, Organizational Commitment, and Organizational Performance is presented in Figure 1.

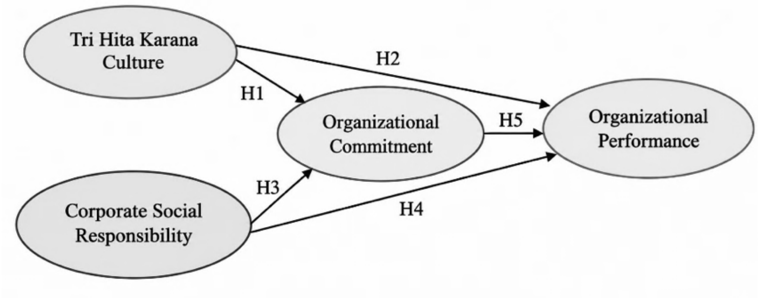

Figure 1. Conceptual Framework

The research instrument was developed based on the indicators of each research variable, namely Tri Hita Karana culture, Corporate Social Responsibility (CSR), organizational commitment, and organizational performance, as presented in Table 1, Table 2, Table 3, and Table 4.

Table 1. Tri Hita Karana Culture (X1)

No	Statement	Response Options				
		STS (1)	TS (2)	N (3)	S (4)	SS (5)
1.	The company consistently implements the Tri Hita Karana (THK) culture through the implementation of prayer activities.					
2.	Spiritual values are an important part of carrying out the company's operational activities.					
3.	The company always maintains harmonious relationships with all stakeholders.					
4.	The company pays attention to the occupational safety and health (OSH) of employees.					
5.	The company regularly conducts environmental cleanliness activities.					
6.	The company always preserves natural resources.					

Table 2. Corporate Social Responsibility (X2)

No	Statement	Response Options				
		STS (1)	TS (2)	N (3)	S (4)	SS (5)
1.	The company pays attention to the occupational safety and health (OSH) of employees.					
2.	The company regularly organizes social and humanitarian assistance programs for the community.					
3.	The company has environmental greening or conservation programs.					
4.	The company contributes to maintaining environmental cleanliness.					
5.	The company considers social and environmental aspects in making business decisions.					
6.	The company contributes economically to regional development.					

Table 3. Organizational Commitment (Z)

No	Statement	Response Options				
		STS (1)	TS (2)	N (3)	S (4)	SS (5)
1.	I feel an emotional attachment to, a sense of belonging to, and pride in the organization.					
2.	I feel that I should remain with the organization and would experience financial loss if I left the organization.					
3.	I would lose many things if I chose to leave this organization.					
4.	Loyalty to the organization is important to me.					
5.	I want to spend the remainder of my career and dedicate myself to the organization.					
6.	I would feel irresponsible if I left the organization when the company is experiencing difficulties.					
7.	I maintain the good image of the organization in my daily interactions.					
8.	I always actively participate in various activities within the organization.					

Table 4. Organizational Performance (Y)

No	Statement	Response Options				
		STS (1)	TS (2)	N (3)	S (4)	SS (5)
1.	The company provides the best and maximum service to the community.					
2.	The quality of service meets the needs and expectations of the community.					
3.	Employees are able to complete their work on time effectively and efficiently.					
4.	The comparison between inputs and service outputs demonstrates optimal results.					
5.	The company provides a prompt response to customer complaints and grievances.					
6.	The organization has a high level of responsiveness to changes in customer needs.					
7.	The company conducts its operational activities transparently.					
8.	Decisions made in this company are based on transparent and accountable considerations.					

3. RESULTS AND DISCUSSION

In accordance with the previously established research objectives, which are to analyze the implementation of Tri Hita Karana culture and Corporate Social Responsibility (CSR) through organizational commitment to improve organizational performance at Perumda Air Minum Tirta Hita Buleleng, the results of the conducted research are presented Figure 2.

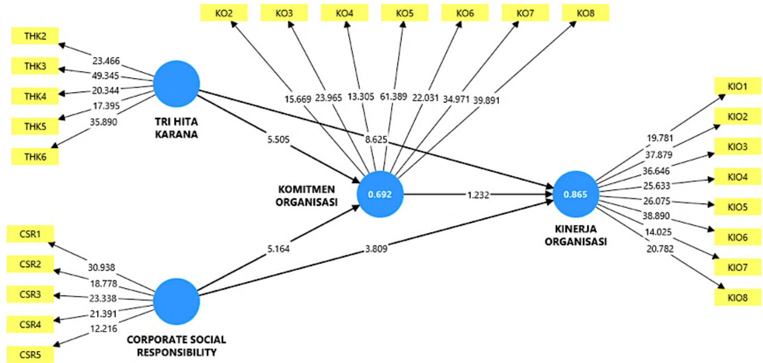

Figure 2. Structural Model of SEM-PLS Bootstrapping Test Results
(Source: Data processed by SmartPLS4, 2026)

3.1. Evaluation of the Measurement Model (Outer Model)

Table 5. Results of Measurement Model Evaluation (validity and reliability)

Variable	AVE	Cronbach's Alpha	Composite Reliability
Tri Hita Karana	0.716	0.900	0.926
Corporate Social Responsibility	0.671	0.877	0.911
Organizational Commitment	0.666	0.916	0.933
Organizational Performance	0.710	0.941	0.951

(Source: Data processed by SmartPLS4, 2026)

The evaluation of the measurement model (outer model) was conducted to determine the level of validity and reliability of the research instruments. Testing was carried out by looking at the Average Variance Extracted (AVE), Cronbach Alpha, and Composite Reliability values using the SmartPLS 4 application. Based on the test results in Table 1, all research variables have an AVE value above 0.50, namely the Tri Hita Karana variable at 0.716, Corporate Social Responsibility (CSR) at 0.671, Organizational Commitment at 0.666, and Organizational Performance at 0.710. These results indicate that each construct has met the criteria for convergent validity, meaning the indicators used are capable of explaining the latent variables well. Furthermore, the reliability test results show that all variables have Cronbach Alpha and Composite Reliability values above 0.70. The Tri Hita Karana variable has a Cronbach Alpha value of 0.900 and a Composite Reliability of 0.926. The Corporate Social Responsibility variable has a Cronbach Alpha value of 0.877 and a Composite Reliability of 0.911. The Organizational Commitment variable has a Cronbach Alpha value of 0.916 and a Composite Reliability of 0.933, while the Organizational Performance variable has a Cronbac Alpha value of 0.941 and a Composite Reliability of 0.951. Accordingly, all research variables have met the reliability criteria, so the research instruments are declared valid and reliable, and are fit to be used for analysis in the subsequent stage.

3.2. Evaluation of the Structural Model (Inner Model)

Table 6. R-Square Value

Variable	R-Square	Description
Organizational Performance	0.865	Strong
Organizational Commitment	0.692	Strong

(Source: Data processed by SmartPLS4, 2026)

The evaluation of the structural model was conducted to determine the model ability to explain the relationships between research variables. Based on the test results, the R-Square value for the Organizational Performance variable (Z) is 0.865, indicating that 86.5% of it is explained by the model, while the remaining 13.5% is explained by other variables outside this study. The R-Square value for the Organizational Commitment variable (Y) is 0.692, showing that 69.2% of it is explained by the model, while the remaining 30.8% is influenced by other factors.

3.3. Hypothesis Testing and Discussion

Table 7. Hypothesis Testing Results

Variable	Original Sample	T Statistics	P Values	Result
Tri Hita Karana > Organizational Performance	0.638	8.625	0.000	Significant
Tri Hita Karana > Organizational Commitment	0.448	5.505	0.000	Significant
Corporate Social Responsibility > Organizational Performance	0.269	3.809	0.000	Significant
Corporate Social Responsibility > Organizational Commitment	0.417	5.164	0.000	Significant
Organizational Commitment > Organizational Performance	0.062	1.232	0.109	Not Significant
Tri Hita Karana > Organizational Commitment > Organizational Performance	0.028	1.122	0.131	Not Significant
Corporate Social Responsibility > Organizational Commitment > Organizational Performance	0.026	1.223	0.111	Not Significant

(Source: Data processed by SmartPLS4, 2026)

3.3.1. The Effect of Tri Hita Karana Culture on Organizational Commitment

Based on the results of hypothesis testing, a path coefficient value of 0.448 was obtained with a T-statistic value of 5.505 and a P-value of 0.000. These values indicate that Tri Hita Karana Culture has a positive and significant effect on Organizational Commitment. Thus, the first hypothesis stating that Tri Hita Karana Culture affects Organizational Commitment is accepted. This result indicates that the better the implementation of Tri Hita Karana values within the organization, the higher the employee's commitment to the organization. At Perumda Air Minum Tirta Hita Buleleng, the implementation of Tri Hita Karana Culture is visible across various organizational activities that emphasize a balanced relationship between humans and God, fellow humans, and the environment. The application of these values is capable of creating a harmonious working atmosphere and increasing a sense of togetherness among employees. This condition makes employees feel comfortable working in the organization, thereby cultivating high commitment to support the achievement of organizational goals. This is supported by research from Utari & Suartana, (2024), Gayatri et al., (2022), Sanjani & Werastuti, (2021), and Dinanti & Kasmiruddin, (2025), which state that Tri Hita Karana has a positive and significant effect on organizational commitment.

3.3.2. The Effect of Tri Hita Karana Culture on Organizational Performance

Based on the results of hypothesis testing, a path coefficient value of 0.638 was obtained with a T-statistic value of 8.625 and a P-value of 0.000. These results indicate that Tri Hita Karana Culture has a positive and significant effect on Organizational Performance. Thus, the second hypothesis stating that Tri Hita Karana Culture affects Organizational Performance is accepted. The positive coefficient value indicates that the better the implementation of Tri Hita Karana Culture, the higher the Organizational Performance at Perumda Air Minum Tirta Hita Buleleng. At Perumda Air Minum Tirta Hita Buleleng, the implementation of Tri Hita Karana Culture has become part of the organizations work culture. These values are applied in various company activities, both in relationships among employees and in services provided to the community. This condition drives the creation of a harmonious work environment so employees can work optimally and contribute toward improving organizational performance. The research results above are supported by studies from Utari dan Suartana (2024), Gorda & Noval, (2024), Purwanto et al., (2023), serta Suryandari et al., (2021) which found that Tri Hita Karana Culture has a positive and significant effect on organizational performance.

3.3.3. The Effect of Corporate Social Responsibility (CSR) on Organizational Commitment

Based on the results of hypothesis testing, a path coefficient value of 0.417 was obtained with a T-statistic value of 5.164 and a P-value of 0.000. These results indicate that Corporate Social Responsibility (CSR) has a positive and significant effect on Organizational Commitment. Thus, the third hypothesis stating that CSR affects Organizational Commitment is accepted.

At Perumda Air Minum Tirta Hita Buleleng, the execution of CSR programs is conducted sustainably through various social and environmental activities. These programs provide direct benefits to the community while enhancing the company corporate image. This condition makes employees feel proud of the organization where they work, thereby increasing organizational commitment. The results of this study are in line with the opinions of Pospita & Emilisa, (2024), Lestari et al., (2025), Wiyono et al. (2025), serta Maharani et al., (2025), proving that CSR programs have a positive and significant effect on organizational commitment.

3.3.4. The Effect of Corporate Social Responsibility (CSR) on Organizational Performance

Based on the results of hypothesis testing, a path coefficient value of 0.269 was obtained with a T-statistic value of 3.809 and a P-value of 0.000. These results indicate that Corporate Social Responsibility (CSR) has a positive and significant effect on Organizational Performance. Thus, the fourth hypothesis is accepted. At Perumda Air Minum Tirta Hita Buleleng, the CSR programs executed consistently have provided a positive impact on the community. The company has implemented CSR programs well and gained support from the community and stakeholders, thereby successfully improving organizational performance. Effective CSR programs can enhance company reputation, strengthen public trust, and create a harmonious relationship between the company and the surrounding environment. Improving public trust in the company further supports the improvement of service quality and the achievement of organizational goals. The results of this study are in line with research by Sibarani, (2025), Goiyardi & Joni, (2025), serta Pradnyani & Putri, (2022) which found that CSR has a positive effect on organizational performance because it is capable of boosting the company' s image and stakeholder support.

3.3.5. The Effect of Organizational Commitment on Organizational Performance

Based on the results of hypothesis testing, a path coefficient value of 0.062 was obtained with a T-statistic value of 1.232 and a P-value of 0.109. A T-statistic value smaller than 1.96 and a P-value greater than 0.05 indicate that Organizational Commitment does not have a significant effect on Organizational Performance. Thus, the fifth hypothesis stating that Organizational Commitment affects Organizational Performance is rejected. The results of this study demonstrate that a high level of employee commitment does not necessarily guarantee a significant increase in Organizational Performance. At Perumda Air Minum Tirta Hita Buleleng, high employee commitment has not been fully translated into an increase in organizational performance. This condition indicates that the achievement of organizational performance is more heavily influenced by other structural or operational factors rather than employee commitment alone. In other words, employee loyalty and attachment to the organization are insufficient to improve performance if they are not supported by adequate work systems and resources. The results of this study are not in line with research conducted by Septiani et al., (2024), Hidayati et al., (2024) dan Akbar et al., (2025) which state that organizational commitment has a positive effect on organizational performance because highly committed employees tend to work more optimally in achieving organizational goals. However, the results of this study are in line with research finding that organizational commitment has no significant effect on organizational performance because other factors are more dominant in determining organizational success.

This finding is supported by the Three Component Model of Organizational Commitment proposed by Meyer and Allen which explains organizational commitment through three dimensions: affective commitment, continuance commitment, and normative commitment (Stark et al., 2025). The theory emphasizes that organizational commitment primarily reflects an employee's psychological attachment, perceived costs of leaving the organization, and sense of obligation to remain in the organization (Godbersen et al., 2024). Therefore, a high level of organizational commitment does not necessarily guarantee improved organizational performance because commitment describes the employee's relationship with the organization rather than directly determining the effectiveness of work outcomes (Sari K et al., 2025). Employees may remain loyal and committed to the organization while their performance remains unchanged when adequate resources, competencies, leadership, work systems, and organizational support are not available. Thus, the insignificant effect found in this study is theoretically consistent with the view that organizational commitment may support employee retention and organizational stability, but its contribution to organizational performance depends on the organizational conditions that enable employees to translate their commitment into effective work behaviors and measurable performance outcomes.

3.3.6. The Effect of Tri Hita Karana Culture on Organizational Performance through Organizational Commitment

Based on the results of mediation testing using Specific Indirect Effects, an indirect effect coefficient value of 0.028 was obtained with a T-statistic value of 1.122 and a P-value of 0.131. These values indicate that Organizational Commitment is unable to mediate the effect of Tri Hita Karana Culture on Organizational Performance. Thus, this hypothesis is rejected. The results of this study show that although Tri Hita Karana Culture is proven capable of increasing Organizational Commitment and directly increasing Organizational Performance, the resulting increase in commitment is not strong enough to serve as a bridge between Tri Hita Karana Culture and Organizational Performance. In other words, the influence of Tri Hita Karana Culture on Organizational Performance occurs predominantly in a direct manner rather than through Organizational Commitment. The divergence in these research results is presumed to occur due to different characteristics of the research objects. At Perumda Air Minum Tirta Hita Buleleng, Tri Hita Karana Culture has already become an ingrained work culture within organizational activities, so its effect on organizational performance can be felt directly without needing to pass through an increase in organizational commitment. The results of this study are not in line with research byUtari dan Suartana (2024), Waluyo & Swasti, (2024), dan Hasrawati et al., (2025) which found that organizational culture is able to mediateand positively influence organizational performance through organizational commitment. However, the results of this study are consistent with research by Sari & Putra, (2023) which found that organizational commitment is unable to mediate the relationship between organizational culture and organizational performance because the influence of organizational culture dominantly occurs in a direct manner.

3.3.7. The Effect of Corporate Social Responsibility (CSR) on Organizational Performance through Organizational Commitment

Based on the results of mediation testing using Specific Indirect Effects, an indirect effect coefficient value of 0.026 was obtained with a T-statistic value of 1.223 and a P-value of 0.111. These results indicate that Organizational Commitment is unable to mediate the effect of Corporate Social Responsibility (CSR) on Organizational Performance. Thus, the seventh hypothesis is rejected. The results of this study indicate that the execution of CSR by the company is indeed capable of increasing Organizational Commitment, but this increase in commitment has not been able to provide a significant influence on Organizational Performance. Accordingly, the relationship between CSR and Organizational Performance occurs predominantly directly rather than through Organizational Commitment as a mediating variable. At Perumda Air Minum Tirta Hita Buleleng, sustainably executed CSR programs are capable of enhancing company image, public trust, and harmonious relations with stakeholders. These conditions provide a direct impact on increasing organizational performance. However, the increase in employee commitment resulting from CSR implementation is not strong enough to become a significant mediation path in improving organizational performance. The results of this study are not in line with research byPospita dan Emilisa (2024), Pradnyani & Putri, (2022), dan Wiyono et al. (2025) which state that CSR can increase organizational performance through increasing organizational commitment. The results of this study are supported byMaharani et al. (2024), dan Lestari et al. (2025) who found that organizational commitment is unable to mediate the effect of CSR on organizational performance because the influence of CSR occurs predominantly directly.

4. CONCLUSION

In conclusion, the findings indicate that the implementation of Tri Hita Karana culture and Corporate Social Responsibility (CSR), supported by organizational commitment, is relevant to strengthening organizational performance at Perumda Air Minum Tirta Hita Buleleng. The findings also indicate that organizational commitment does not have a significant direct effect on organizational performance. This suggests that employee commitment alone may not be sufficient to improve organizational performance and that its contribution may depend on other organizational conditions and supporting mechanisms. Therefore, the company needs to strengthen the integration of Tri Hita Karana values and CSR into organizational policies and daily practices to ensure that these values are translated into consistent employee behavior, quality public services, and sustainable organizational outcomes.

The practical implication of this study is that Perumda Air Minum Tirta Hita Buleleng should strengthen Tri Hita Karana through the implementation of parahyangan in spiritual and ethical activities, pawongan in harmonious relationships among employees, customers, and stakeholders, and palemahan through environmental conservation and responsible management of natural resources. CSR programs should also be developed consistently based on social, environmental, and economic needs that are relevant to the surrounding community. The implementation of these initiatives should be supported by effective leadership, human resource competence and resource management, organizational innovation, and appropriate technology utilization, as these factors may also contribute to organizational performance. Regular monitoring and evaluation are important to ensure that the implementation of Tri Hita Karana and CSR generates measurable improvements in service quality and organizational performance.

This study has a limitation in that it was conducted at only one organization, namely Perumda Air Minum Tirta Hita Buleleng. Consequently, the findings may reflect the specific organizational, managerial, and operational characteristics of the organization and cannot be fully generalized to other BUMD or public sector organizations. Future research is therefore recommended to involve multiple BUMD or organizations with different characteristics to obtain broader empirical evidence and improve the generalizability of the findings. Future studies may also examine other factors, such as leadership, organizational innovation, technology utilization, human resource competence, and resource management, to provide a more comprehensive understanding of the determinants of organizational performance. These factors may be considered as potential variables in future research without necessarily being incorporated into the current research model.

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