

IMPLEMENTATION OF THE TRIPLE BOTTOM LINE IN THE PHILOSOPHY OF *RWABHINEDA*
(Ethnographic Studies on the *Desa Adat Tenganan Pegringsingan*)

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Abstract

This paper aims to show that the implementation of the principles of the triple bottom line (ie, people, profit planet) which is based on the *Rwabhineda* philosophy (*Bhunan Alit* and *Bhuana Agung*) in the *Desa Adat* of *Tenganan Pegringsingan*, Karangasem-Bali. This research was conducted using qualitative methodologies, interpretive approaches and ethnographic methods in order to obtain more in-depth and complete information from the point of view of the informants. Data was collected by means of in-depth interviews, observation and documentation. The key informants in this study were *Krama Adat* (*Desa Adat* administrators) and *Krama Gumi* (indigenous people). The results of the study found that the *Desa Adat* of *Tenganan Pegringsingan* synergizes the implementation of triple bottom line with *Bhuana Alit* and also *Bhuanan Agung* in order to maintain the balance of nature. The novelty in this paper offers the concept of the Bali Aga (ancient Balinese) philosophy that can be used as a guide or organizational companion in implementing the triple bottom line.

Keywords: Triple Bottom Line (TBL), *Rwabhineda* philosophy, *Desa Adat Tenganan Pegringsingan*, and balance of nature