

Eco Tourism: Studying sustainable tourism strategies from a triple bottom line perspective in the mangrove forest area of Bali

Ni Putu Tirka Widanti^{1*}, Ni Nyoman Diah Utari Dewi², Dewa Ayu Agung Intan Pinatih³, Jon Mason⁴

Universitas Ngurah Rai, Indonesia, ⁴ Charles Darwin University, Australia

tirka.widanti@unr.ac.id^{1*}, diah.utari@unr.ac.id², intanpinatih@gmail.com³,

jmason@education.edu.au⁴



Article History

Received on 24 March 2025

1st Revision on 30 March 2025

Accepted on 14 April 2025

Abstract

Purpose: The purpose of this study was to analyze sustainable tourism strategies in the Bali Mangrove Forest area using the Triple Bottom Line (TBL) approach, focusing on its economic, social, and environmental impacts.

Research methodology: This study employed a literature review method to examine various academic sources and policy documents related to ecotourism management in the Ngurah Rai Grand Forest Park (Tahura), Bali. The research framework was based on the Triple Bottom Line approach, evaluating the sustainability aspects of ecotourism.

Results: The findings revealed that ecotourism in the Bali Mangrove Forest provides economic benefits by increasing local community income through fisheries and tourism activities. Socially, community participation in ecotourism enhances environmental awareness and engagement in conservation efforts. From an environmental perspective, ecotourism supports mangrove preservation through collaborative conservation programs involving local communities, government, and private sectors.

Limitations: This study is limited to secondary data analysis and does not include primary data collection or field observations. Additionally, it does not provide a quantitative assessment of the specific economic, social, and environmental impacts.

Contribution: The results of this study serve as a reference for policymakers, tourism practitioners, and researchers in formulating sustainable ecotourism strategies. By applying the Triple Bottom Line approach, this research provides insights into balancing economic growth, social welfare, and environmental conservation in ecotourism management.

Keywords: Ngurah Rai Grand Forest Park (Tahura), Mangrove Ecotourism, Triple Bottom Line, Sustainable Tourism Strategies, Bali

How to Cite: Widanti, N. P. T., Dewi, N. N. D. U., Pinatih, D. A. A. I., & Mason, J. (2025). Eco Tourism: Studying sustainable tourism strategies from a triple bottom line perspective in the mangrove forest area of Bali. *Journal of Multidisciplinary Academic and Practice Studies*, 2(4), 47-56.

1. Introduction

Sustainable development has become a concept that began to develop after the Stockholm Declaration in 1972. The United Nations (UN) stated that Sustainable development is development that aims to meet current needs without reducing the ability of future generations to meet their needs. In line with this, sustainable development simply provides an understanding that development should be able to

meet current needs without sacrificing the ability of future generations to meet their needs. Law No. 32 of 2009 concerning Environmental Protection and Management in Article 1 paragraph 3 explains that Sustainable development is a conscious and planned effort that combines environmental, social and economic aspects into a development strategy to ensure the integrity of the environment as well as the safety, capabilities, welfare and quality of life of present and future generations.

Rapid population growth puts great pressure on land due to excessive use. This is inevitable and leads to land degradation when its use exceeds its capacity and natural carrying capacity (Widiatmaka, 2015). The utilization of natural resources in development processes is inherently linked to environmental considerations and spatial planning. Unfortunately, up to now, planning and sustainability in these areas have often been overlooked, leading to a decline in the quality and functionality of the environment and its natural resources. Environmental problems continue to increase from time to time, indicating that existing environmental policies have not been successful.

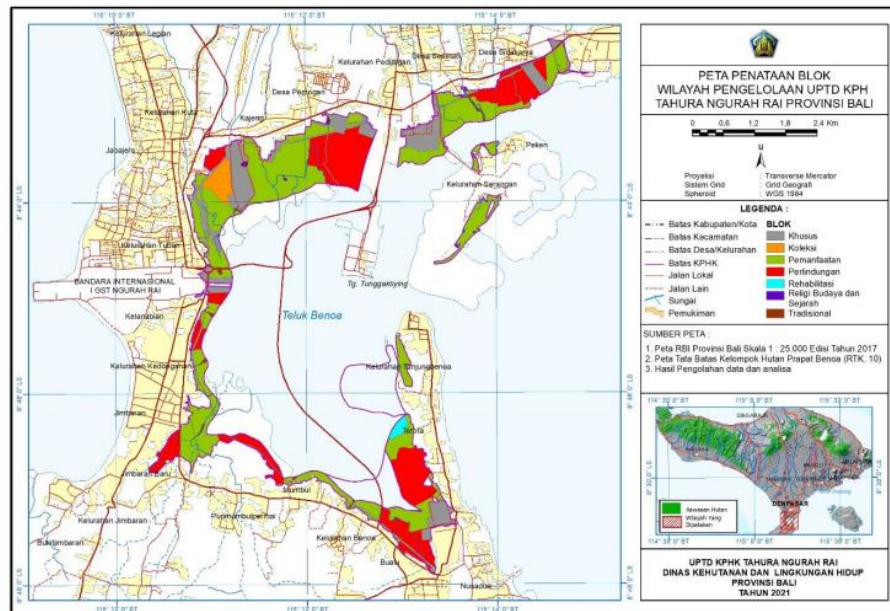
Ecotourism is a form of tourism that is ecologically based and environmentally friendly and can be an alternative solution to land pressure. The main concern of ecotourism is not merely having fun or filling free time (leisure), but bringing tourists close to the natural environment, having knowledge, understanding and a tendency to act (trend to action) in accordance with environmental rules (Sya, A., & Said, 2020). The basic principle of ecotourism is to harmonize environmental conservation, community development and sustainable tourism activities so that everything can go hand in hand. Ecotourism offers various benefits, both from an economic, environmental and social perspective. Economically, ecotourism can create jobs, increase local community income, and reduce dependence on the mass tourism sector. From an environmental perspective, ecotourism contributes to the preservation of natural habitats and endangered species, as well as reducing the negative impacts usually caused by conventional tourism. Socially, ecotourism can strengthen local communities, increase awareness of the importance of environmental conservation, and encourage community participation in managing natural resources (Yulianto, Putri, 2022).

Bali is one of the islands in Indonesia which has been recognized as one of the leading tourist destinations in the world. In 2019, Bali received an award as the best holiday location in the world from Tripadvisor. This island offers very attractive attractions for many people, including families and visitors who want to relax on white sandy beaches, such as in Kuta, Seminyak and Jimbaran. Apart from that, Bali also provides a variety of recreational options for families, such as water parks and entertainment centers, as well as cultural attractions including traditional dance and art performances. With a rich and comprehensive culture, Bali also displays stunning natural beauty. Tourists have the opportunity to experience traditional village life, visit amazing temples, and interact with very friendly local residents (Dewi, N. D. U., Widanti, N. P. T., Sumada, I. M., & Widnyani, 2024).

The rapid development of the tourism sector in Bali as an international tourist destination known for its attractions, natural beauty and cultural arts has given birth to a new paradigm among tourists. They are now increasingly interested in tourism concepts that emphasize environmental conservation and returning to nature, which is often referred to as alternative tourism or ecotourism (Christiani, B., & Adikampanan, 2014). This approach aims to encourage the development of tourism that is environmentally friendly, managed sustainably and responsibly, so that it can provide greater benefits for the income and welfare of local communities.

One of Bali's most promising natural resources for supporting a nature-based tourism model is the Bali Mangrove Forest Area, which can seamlessly integrate conservation and sustainability values to deliver significant economic benefits and improve local community welfare. The Bali Mangrove Forest, also known as the Ngurah Rai Grand Forest Park (Tahura), is a natural diamond hidden in the middle of the busy city of Denpasar. Located in Suwung Kauh, Jalan By Pass Ngurah Rai, this forest offers a unique experience through its natural beauty and ecological benefits. With an area of 1,373 hectares, the Bali Mangrove Forest has a 2 kilometer long trekking path made of wood, allowing visitors to explore the mangrove forest without having to step on muddy ground.

The mangrove forest ecosystem is a coastal area that has tourism potential (Fahrman et al., 2015). The mangrove ecosystem, with its uniqueness, has the potential to be used as a natural resource for ecotourism areas (Arfan et al., 2017; Sartika et al., 2015; Suyanto et al., 2018). Utilizing mangrove forests for ecotourism is a rational choice in coastal areas because it provides economic benefits and environmental services without exploiting mangrove resources (Karlina, 2015). This ecotourism activity combines tourism, conservation and empowerment of local communities (Saputra & Setiawan, 2014).



In the context of ecotourism development in Bali, the triple bottom line (TBL) approach becomes very relevant. This approach assesses the success of an initiative based on three main dimensions: economic, environmental, and social. This research will examine Bali's mangrove ecotourism through a triple bottom line approach, which assesses success based on three main dimensions: economic, environmental and social. By analyzing this research through a triple bottom line lens, we can evaluate how ecotourism in Bali not only contributes to local economic growth but also to environmental preservation and the social welfare of local communities.

2. Literature review

Ecotourism, or sustainable tourism, emphasizes the importance of environmental conservation, local community empowerment, and economic sustainability. The Triple Bottom Line (TBL) approach, which includes people, planet and profit, is often used to evaluate sustainability in the tourism sector. This research aims to assess sustainable tourism strategies from a TBL perspective in Bali's mangrove forest areas.

Several studies have explored the implementation of the TBL concept in ecotourism development. For example, Hidayat, M (2023) evaluated the application of TBL in the Takapala Malino Gowa Waterfall tourism area, finding that this approach can improve community welfare, maintain environmental sustainability, and increase economic benefits. Similarly, research by Jauharie and Firdaus (2024) in Lumbung Stroberi, Kota Wisata Batu, showed that the application of TBL can improve tourism sustainability through social contributions and environmental preservation. In addition, research from Meryawan, et all, (2023) in Strengthening Tourism Products in the Yellow Village of Bangli, shows that in realizing the strengthening of sustainable tourism products, it is necessary to emphasize the Triple Bottom Line (TBL) principle by prioritizing benefits for fellow humans (people), preservation of natural tourist areas (planet), and improving community welfare (profit). Putra, IGBNP & Larasdiputra, (2020) in their research at Pelaga Tourism Village, examined

the Application of the Triple Bottom Line Concept in Tourism Villages which are dominated by agricultural areas. The results showed that the application of the Triple Bottom Line (TBL) Principle had gone well. Then Banyubiru et al., (2024) examined the Triple Bottom Line Implementation in Sustainable Tourism for Perception Branding in Ngargogondo Tourism Village, Magelang, Indonesia. This article highlights the importance of implementing TBL principles to promote sustainable tourism in Ngargogondo Village, improve the welfare of local communities, protect the environment, and improve relationships between stakeholders.

In the context of mangrove forests, several studies have highlighted the importance of conservation-based ecotourism. Hertati, D. (2020) stated that ecotourism in mangrove forests can synergize with real ecosystem conservation measures. In addition, Utomo, D. K. S., & Pulungan, (2023) also revealed that the development of mangrove ecotourism can increase environmental awareness and provide economic benefits for local communities.

However, the implementation of TBL in mangrove ecotourism development still faces challenges. Research by Jauharie, M., & Firdaus (2024) at Lumbung Stroberi, Batu City shows that although the aspects of profit and planet have been well implemented, the people aspect has not been fully optimized. Research from Gatot Morwanto et al., (2023) examined the utilization of mangrove forests into mangrove ecotourism destinations in Kampung Tua Bakau Serip, Sambau Village, Nongsa District, Batam City. The results of the analysis show that mangrove forest ecotourism development has opportunities by utilizing strengths for ecotourism development in the Kampung Tua Bakau Serip area, which can create new jobs, especially in the field of tourism, especially for local communities. In addition, Winarno, W. A., & Sawarjuwono (2021) also criticized the TBL concept. The results of their analysis show that without a strong philosophical foundation, the implementation of TBL may not achieve the expected sustainable balance.

Although many studies have explored the implementation of TBL in ecotourism, there is still a gap in the understanding of how the three aspects of TBL can be effectively integrated in the development of mangrove forest ecotourism in Bali. Most studies tend to focus on one or two aspects of TBL, while the integration of all three aspects has not been widely researched. In addition, research on the role of local communities in mangrove ecotourism management from a TBL perspective is still limited.

Based on the results of the literature review analysis and identification of research gaps, the hypotheses of this study include examining the implementation of sustainable tourism strategies that integrate the three aspects of TBL (people, planet, and profit) in a balanced manner will increase the sustainability of mangrove forest ecotourism in Bali. The active participation of local communities in mangrove ecotourism management contributes significantly to the successful implementation of TBL and tourism sustainability. In addition, the development of environmental education programs for tourists and local communities increases conservation awareness and supports the planetary aspect of TBL. Collaboration between the government, local communities, and the private sector in mangrove ecotourism management will increase the profit aspect without sacrificing the people and planet aspects.

3. Research Methodology

The type of research applied is literature study. Literature study method according to Zed (2008) in (Kartiningrum, 2015) involves a range of activities including gathering data from libraries, reading, making notes, and arranging research materials. Literature study is an essential step in research, especially academic research which aims to develop theoretical and practical aspects. Each researcher carries out literature studies to build a theoretical basis, framework for thinking, and establish research hypotheses. This process allows researchers to group, allocate, organize, and utilize various references in their field. Through literature study, researchers gain a deeper and broader understanding of the problem to be researched. In general, literature study is a method for solving problems by exploring various previously existing written sources. In other words, the term literature study is also often known as library study.

4. Results and Discussions

4.1 Mangrove Forest Area, Ngurah Rai Forest Park, Bali

Hasil dan pembahasan harus memuat analisis penemuan penelitian yang logis dan ilmiah. Sajikan bukti Indonesia has the largest mangrove forest in the world, namely 3,112,989 hectares or around 22.6% of the total global mangrove area. This area far exceeds Australia (7.1%) and Brazil (7.0%) (Dharmawan, I., 2014) in (Dewi, L. M. P. N., & Maharani, 2021). Indonesia is home to at least 202 species of mangrove plants, which include 89 tree species, 5 palm varieties, 19 climbers, 44 ground herbs, 44 epiphytes, and 1 fern species. Out of these 202 species, 33 tree species and various shrubs are classified as true mangroves, while other species are located near mangroves and are called associated mangroves (Noor et al., 2006) in (Dewi, L. M. P. N., & Maharani, 2021).

Most of the mangrove forests in Bali Province grow in the Ngurah Rai Grand Forest Park (TAHURA). The Tahura Ngurah Rai Bali area is geographically located at 115°10'-115°15'E and 8°41'-8°47'S and administratively, this area is located in two regions, namely Badung Regency and Denpasar City (Partama, I. G. Y., Wardhani, O. K., Surata, S. P. K., Yastika, P. E., & Kusuma, 2024). Based on the Decree of the Minister of Forestry of the Republic of Indonesia Number 885/Kpts-II/92, dated 8 September 1992, the status of the RTK 10 forest area was changed to Prapat Benoa-Suwung Nature Tourism Park (TWA PBS). Then, in 1993, through the Decree of the Minister of Forestry No.544/Kpts-II/1993, the Prapat Benoa Forest Group (RTK.10) was designated as the Ngurah Rai Grand Forest Park. The Grand Forest Park area covers an area of 1,373.5 hectares, which offers charming natural views and is located in a very strategic location, at the center of Bali's business and tourism growth (Dewi, N. D. U., Widanti, N. P. T., Sumada, I. M., & Widnyani, 2024).

In general, the configuration of this area is flat, influenced by tides, with slopes that slope downward towards the east and a height of between 0-2 meters above sea level. Based on the geological map, this area is formed from alluvium sedimentary rocks with terrace rock types and coral reefs. The soil consists of alluvial hydromorphs and brown hydromorphs, which have poor drainage, but are still productive soils. The Tahura area is inhabited by a variety of flora and fauna which provide benefits to human life and other ecosystem components. A lot of vegetation grows around this area, both mangrove and non-mangrove types. There are 33 types of mangroves or mangroves. This vegetation plays an important role in providing protection and as a source of food for aquatic and land animals. The fauna found here includes various types of fish and birds associated with mangrove forests. According to a survey report on the use of the Prapat Benoa Bali forest area (1987), there are 14 types of fish that live in mangroves, including milkfish (*Chanos chanos*), snapper (*Lates carcarifer*), crab (*Lethinus aeratus*), and shrimp (*Leanus Sp.*). Apart from that, various types of birds are also associated with mangrove forests in the Tahura area. These birds use mangrove forests as a place to find food, rest, nest, and as a stopover for migratory birds (Sutiarso, M. A., Suprpto, I. N. A., & Pantiyasa, 2023).

Information from the official website (Kemenparekraf., 2024) This coastal conservation center is managed by the Tahura Ngurah Rai Technical Implementation Unit and has been open to the public since 2010. This location can be visited every day from 08.00 WITA to 17.00 WITA by paying an entrance ticket of IDR 10,000 per person. The management of Tahura Ngurah Rai offers educational tours and natural adventures to explore this conservation area. There, visitors can walk on a wooden path 1.8 kilometers long and 2 meters wide, which is at a height of 2-3 meters above the water surface, dividing the Tahura area. This wooden walkway ends at a viewing tower about 20 meters high.

4.2 The Concept of Ecotourism as Sustainable Tourism in the Tahura Ngurah Rai Mangrove Forest, Bali from a Triple Bottom Line Perspective

Over time, the definition of ecotourism has evolved from various individuals and organizations involved in this field. According to the International Ecotourism Society (TIES), ecotourism is defined as responsible travel to natural areas that both conserves the environment and enhances the well-being of local communities. Apart from that, according to Minister of Home Affairs Regulation No. 33 (1999), ecotourism is a natural tourism activity carried out responsibly, paying attention to

elements of education, understanding, and supporting efforts to conserve natural resources, and increase the income of local communities.

The Triple Bottom Line (TBL) concept, introduced by John Elkington in 1997, emphasizes the importance of companies not only focusing on financial profits, but also paying attention to community welfare and environmental sustainability. This approach aims to measure the total impact of company activities, including profitability, social contribution and environmental protection (Basar, N. F., Hamzah, F., & Aisyah, 2023). Apart from Elkington, Andrew Savitz (2006) also put forward a similar concept, emphasizing the sustainability aspect in organizational operations Aulia and Kertawijaya (2013) in (Ariastini, N. ., & Semara, 2019) shows that these three aspects of TBL are interrelated. From an economic perspective, companies need to pay attention to profits in order to remain sustainable. Meanwhile, from a social perspective, companies must strive to have a positive impact on society. From an environmental perspective, company activities must be in line with environmental conservation. The Triple Bottom Line concept is an extension of the concept of sustainable development which links the dimensions of goals and responsibilities to shareholders and stakeholders, which includes profit, people and planet (Hadi, 2014).

A. Profit

Profit is the main goal that companies must achieve as a form of their responsibility. In mainstream economics, profit is considered the philosophical basis that regulates company operations. Therefore, achieving profits is a top priority for the company (Hadi, 2011). Profit emphasizes the economic benefits of a business. The mangrove ecosystem has a vital role in supporting the economic and social life of communities in coastal areas, including the people of Bali (Suwarsih, 2018) in (Mukasyaf et al., 2024) from a sectoral perspective, the diversity of resources in coastal areas makes a major contribution to the community's economy through various sectors such as fisheries, forestry, industry, tourism, mining and other sectors. From an economic perspective, mangrove forests provide various high-value products. The products produced include wood, food, materials for household needs, cosmetics, plant seeds, dyes, leather tanning materials, as well as animal and bee feed. These products play an important role in meeting community needs and supporting regional economies that rely on mangrove forests.

Management of the Tahura Ngurah Rai mangrove forest, as a coastal area, certainly prioritizes achieving a balance between economic use and environmental preservation. As a place that prioritizes ecotourism, the Tahura Ngurah Rai mangrove forest, the surrounding community in particular benefits economically. The presence of mangrove forests in this area has succeeded in improving the welfare of the community, one of which is the Segara Guna Batu Lumbang Joint Business Group (KUB), in Bali. This group stated that the main commodity caught by fishermen is mud crab. Their members' daily income from catching crabs can reach IDR 300 thousand (Syofiadi, 2024). Through ecotourism, the income of the people around the Tahura Ngurah Rai mangrove, Bali, specifically for the people of the Suwung area, becomes diverse. The opening of the mangrove area for ecotourism also presents job opportunities in the culinary sector which combines the catch of local fishermen with restaurants with a mangrove forest atmosphere. Apart from that, with the concept of tourists being able to walk around the mangrove forest for 25-30 minutes, fishermen from the Segara Guna Batu Lumbang Fisherman Group can also rent out their boats at a cost of 25 thousand per person (Tourism, 2022).

B. People

People refers to the social environment in which a company operates. This includes individuals or groups that can influence or be influenced by the company. Strong relationships between companies and society are important for creating value for companies. The sustainability of the company's operations is highly dependent on support and good relations with the surrounding community (Hadi, 2011). Ngurah Rai Bali Forest Park Ecotourism, viewed from people indicators, emphasizes preserving the Mangrove Forest area through community empowerment. This certainly has a significant positive impact on the surrounding community. The existence of ecotourism not only provides employment opportunities for local residents, but also increases public awareness of the

importance of environmental conservation. Research from (Setiastri et al., 2019) by title *Perception and Behavior of Communities Around Mangrove Forests Regarding Mangrove Conservation in the Ngurah Rai Grand Forest Park Area*, Balistated that the level of perception of the community around mangroves regarding mangrove conservation in the Tahura Ngurah Rai Bali area is categorized as very good. This very good perception arises from the support of community character, including: education level, livelihood and upper middle economic status. This very good perception is very helpful and makes it easier to implement programs or activities carried out by the Government and its proponents from the community.

This perception is also accompanied by BPHM (Mangrove Forest Management Center) Region I Bali which has implemented various programs to preserve the Tahura Ngurah Rai Mangrove. One significant contribution is the empowerment of local communities, including mangrove farmers, who are directly involved in processing mangrove forest products. Through routine activities such as exhibitions, expos, exhibitions and various events at regional, national and international levels, local communities participate. Previously, they had received special training to improve their skills in processing raw products into quality products that were attractive and worth selling.

In the people indicator, the welfare of the surrounding community through Ngurah Rai Forest Park ecotourism is implemented through collaboration between community groups Segara Fishermen Use Batu Lumbang with PLN Indonesia Power. Collaboration in developing mangrove forests around power plants on the coast of Denpasar, Bali. This program is able to improve the quality of fresh water and prevent abrasion, especially for coastal communities in line with the World Water Forum Summit (WWF Summit) as well as increasing fishermen's catches and becoming a new income field for communities in the ecotourism sector (Syofiadi, 2024).

C. Planets

Planet refers to the physical environment in which a company operates. The survival of the company depends greatly on this physical environment. The relationship between companies and nature is very important because environmental damage and uncontrolled exploitation will have a negative impact on companies and society as a whole (Hadi, 2011). The Bali mangrove forest area which is being developed into ecotourism can certainly occur as a result of good environmental conservation of the mangrove forest area. Environmental preservation efforts carried out by the community, government and private sector can have a positive impact on various aspects. Ecotourism is an option in local government efforts to present a tourism concept without damaging the environment (Mukasyaf et al., 2024).

Mangrove Ecotourism has been a pioneer in efforts to preserve mangroves by implementing creative innovations, focusing on empowering fishermen who are active in caring for and preserving mangroves in the Tahura Ngurah Rai area. Even though it functions as a conservation and tourism area, local communities face operational funding constraints for managing environmental conservation activities. In its management, the community collaborates with the Food Security and Fisheries Service and the Bali Provincial Environment Service through the Segara Guna Batu Lumbang Fishermen's Group and the Batu Lumbang Minawerdi Supervisory Community Group (Mukasyaf et al., 2024). Mangrove forests have a multifunctional role and are a source of income for coastal village communities, as well as being a habitat for various marine biota and coastal flora and fauna. Research from (Sugiyanti & Hotimah, 2020) with the title *Preserving the Mangrove Ecosystem in the Ngurah Rai Grand Forest Park (Tahura), Suwung Village, Denpasar, Bali*. In preserving the mangrove ecosystem, the community has an important role. The results of his research show that the community is trying to preserve the mangrove ecosystem by maintaining cleanliness in the mangrove ecosystem area, actively participating in mangrove planting and mangrove nursery activities as well as providing support and appreciation to NGOs and community groups working in the field of preserving the mangrove ecosystem. This shows that the community is aware of the importance of the existence of mangrove ecosystems for coastal areas.

5. Conclusion

Ecotourism in Ngurah Rai Forest Park is a clear example of the application of the triple bottom line concept in sustainable development. By balancing three main aspects: economic, environmental and social, ecotourism has succeeded in making a significant positive contribution. From an economic perspective, ecotourism in Ngurah Rai Forest Park has succeeded in increasing the income of local communities. Empowerment programs that involve communities in processing mangrove forest products create new job and business opportunities. Through exhibitions, expos and various events, local products produced by the community have high selling value and good quality, thereby improving the economic welfare of the surrounding community. In the environmental aspect, ecotourism plays an important role in nature conservation. Mangrove conservation efforts carried out not only involve the community but are also supported by various parties such as the government and related agencies. Community involvement in caring for and protecting the environment shows that ecotourism is able to increase awareness and education about the importance of environmental conservation.

Socially, ecotourism in Ngurah Rai Forest Park strengthens the relationship between the community and the surrounding environment. Through training programs and direct involvement in ecotourism management, communities feel ownership and responsibility for their natural resources. Synergy between society, government and local groups creates harmonious and empowered communities. Viewed from a triple bottom line perspective, ecotourism in Ngurah Rai Forest Park not only provides economic benefits and environmental preservation, but also improves the social welfare of the community. This success shows that ecotourism managed using triple bottom line principles can develop sustainably, provide long-term benefits for all parties involved, and become an example for ecotourism management in other areas.

5.1 Limitations and Future Research

This study is limited to a literature-based analysis without primary data collection or direct field observations. It focuses on conceptual discussions of the Triple Bottom Line approach in ecotourism management without a detailed quantitative assessment of economic, social, and environmental impacts. Future research should incorporate empirical data, including surveys and case studies, to provide a more comprehensive evaluation of the effectiveness of sustainable tourism strategies in the Bali Mangrove Forest area. Further studies can also explore the long-term impact of ecotourism policies on local communities and environmental conservation efforts.

Acknowledgement

Thank you to all parties who have contributed to this study by providing material and moral support, allowing this research to be successfully completed.

References

- Ariastini, N. ., & Semara, I. M. (2019). Implementation of Bottom Line Concept in Corporate Social Responsibility Program in Alila Seminyak Hotel. *Jurnal Ilmiah Hospitality Management*, 160–168. <https://doi.org/https://doi.org/10.35446/akuntansikompetif.v6i1.1181>
- Banyubiru , A. J. . ., Kurniasari , K. K. . ., & Valentino, A. Y. (2024). Triple Bottom Line Implementation Of Sustainable Tourism For Branding Perception In Tourism Village. *Bengkulu International Onference on Conomics, Anagement, Usiness and Ccounting (BICEMBA)*, 2, 1307–1316. <https://doi.org/https://doi.org/10.33369/bicemba.2.2024.174>
- Basar, N. F., Hamzah, F., & Aisyah, N. (2023). Penerapan Konsep Triple Bottom Line Pada Usaha Ayam Potong UD Firman di Maros Sulawesi Selatan. *Jurnal Akuntansi Kompetif*, 104–114.
- Christiani, B., & Adikampanan, I. (2014). Potential And Strategy For Development Of Grant Forest Park (Tahura). *OJS Unud*, 2(1), 91–101.
- Dewi, L. M. P. N., & Maharani, S. E. (2021). Keanekaragaman Jenis Mangrove Pada Tahura Ngurah Rai Sekitar PLTD/G Pesanggaran. *Jurnal Ecocentrism*, 2(1), 6–15.
- Dewi, N. D. U., Widanti, N. P. T., Sumada, I. M., & Widnyani, I. A. P. S. (2024). No TitleSinergi Pembangunan Wisata Bahari Berkelanjutan dalam Rangka Mewujudkan Visi Maritim 2024 di Pulau Nusa Penida, Klungkung, Bali. *Perspektif*, 13(2), 598–608.

- <https://doi.org/https://doi.org/10.31289/perspektif.v13i2.11172>
- Dharmawan, I., & P. (2014). *Guide to Monitoring Mangrove Ecosystem Status*. Jakarta: Indonesian Institute of Sciences.
- Hadi, N. (2011). *Corporate Social Responsibility (CSR)*. Graha Ilmu.
- Hadi, N. (2014). *Corporate Social Responsibility (CSR)*. Yogyakarta: Graha Ilmu.
- Hidayat, M. (2023). Implementasi Konsep Triple Bottom Line dalam Pengembangan Kawasan Wisata Air Terjun Takapala Malino Gowa. *Jurnal Economics and Digital Business Review*, 4(1), 797 – 804.
- Jauharie, M., & Firdaus, P. (2024). Implementasi Konsep Triple Bottom Line (TBL) dalam Pengembangan Lumbung Stroberi Untuk Pariwisata Yang Berkelanjutan. *Martabe: Jurnal Pengabdian Kepada Masyarakat*, 7(6), 2083–2089.
- Kartiningrum, E. (2015). *Guide To Preparing Literature Study*. Mojokerto: Institute For Research And Community Service.
- Kemenparekraf. (2024). *World Water Forum 2024 Press Release: Tahura Ngurah Rai and the 10th World Water Forum*. <https://www.kemenparekraf.go.id/berita/siaran-pers-world-water-forum-2024-tahura-ngurah-rai-dan-world-water-forum-ke-10>
- Meryawan, I. W., Suryawan, T. G. A. W. K., Putri, I. G. A. P. T., Agung, C. I., Putri, V. N., & Suastika, I. W. (2023). Penguatan Produk Wisata Desa Kuning Bangli Berprinsip Triple Bottom Line Menuju Sustainable Tourism. *Martabe: Jurnal Pengabdian Kepada Masyarakat*, 6(10), 3730–3740.
- Mukasyaf, A. A., Khatami, S. H. Al, Rachmasya, S. S., Ramadhan, G., Hartanto, M. I., Arum, S., M, A. P. S., Annas, M. A., Januar, R. D. Q., Kusumaningrum, R., Anto, S. I., & Nastiti, H. M. (2024). Analisis Pengelolaan Ekowisata Hutan Mangrove Berbasis SWOT. *Altasia Jurnal Pariwisata Indonesia*, 6(1), 53–62. <https://doi.org/10.37253/altasia.v6i1.9069>
- Partama, I. G. Y., Wardhani, O. K., Surata, S. P. K., Yastika, P. E., & Kusuma, I. K. T. W. (2024). Pemetaan Kerentanan Ekosistem Mangrove Berdasarkan Aspek Fisik, Biologi dan Antropogenik di Kawasan Taman Hutan Raya Ngurah Rai- Bali Berbasis SIG. *Jurnal Ilmu Lingkungan*, 22(3), 648–657. <https://doi.org/https://doi.org/10.14710/jil.22.3.648-657>
- Putra, IGBNP & Larasdiputra, G. (2020). Penerapan Konsep Triple Bottom Line Accounting Di Desa Wisata Pelaga(Studi Kasus Pada Kelompok Usaha Tani Asparagus. *Jurnal KRISNA: Kumpulan Riset Akuntansi*, 11(2), 129–136.
- Setiastri, C. T., Windia, I. W., & Astarini, I. A. (2019). Persepsi dan Perilaku Masyarakat Sekitar Hutan Mangrove Terhadap Pelestarian Mangrove di Kawasan Taman Hutan Raya Ngurah Rai Bali. *Ecotrophic*, 13(2), 135–146.
- Sugiyanti, Y., & Hotimah, O. (2020). Pelestarian Ekosistem Mangrove Di Taman Hutan Raya (Tahura) Ngurah Rai, Desa Suwung, Denpasar, Bali. *Jurnal Green Growth Dan Manajemen Lingkungan*, 9(1), 26–33. <https://doi.org/10.21009/jgg.091.04>
- Sutiarso, M. A., Suprpto, I. N. A., & Pantiyasa, I. W. (2023). Eksistensi Ekowisata Mangrove Di Tahura Ngurah Rai Bagi Pembangunan Kepariwisata Bali. *EDUTOURISM Journal Of Tourism Research*, 5(02), 230–240. <https://doi.org/https://doi.org/10.53050/ejtr.v5i02.691>
- Suwarnih. (2018). Pemanfaatan Ekologi dan Ekonomi dari Program Rehabilitasi Mangrove di Kawasan Pesisir Pantai Desa Jenu Kecamatan Jenu Kabupaten Tuban. *Jurnal Techno-Fish*, 2(1), 12–18.
- Sya, A., & Said, F. (2020). Introduction to Ecotourism. Bandung. *Paramedia Komunikata*.
- Syofiadi, R. (2024). *Developing Mangrove Forests in Bali, PLN Successfully Protects the Environment and Empowers Communities*. PLN Website.
- Tourism, D. (2022). *Explore the Bali Mangrove Forest*. Denpasar Tourism.
- Utomo, D. K. S., & Pulungan, A. R. (2023). Ekowisata Mangrove dalam Pariwisata Berkelanjutan di Sumatera Utara. Masyarakat Pariwisata. *Journal of Community Services in Tourism*, 46–60.
- Widiatmaka, W. (2015). Daya Dukung Lingkungan Berbasis Kemampuan Lahan di Tuban, Jawa Timur (Land Capability Based Environmental Carrying Capacity in Tuban, East Java). *Jurnal Manusia Dan Lingkungan*, 22(2), 247. <https://doi.org/https://doi.org/10.22146/jml.18749>
- Winarno, W. A., & Sawarjuwono, T. (2021). Kritik atas triple bottom line: Perspektif memayu hayuning bawana. *Jurnal Akuntansi Multiparadigma*, 12(1), 113–131.

Yulianto, Putri, et. all. (2022). Dampak Ekonomi, Sosial dan Lingkungan Terhadap Ekowisata Berbasis Masyarakat. *Jurnal Ilmiah Pariwisata*, 27(3), 317–327.