

Bhumi Sangtu Ubud Bali: A Sustainable Guest House Development Globally Oriented Locally Contextualized

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Abstract

This article presents a sustainable boutique hotel development located in Ubud, Bali, Indonesia. This boutique hotel marketed as Bhumi Sangtu Resort Ubud was built in 2023-2024. Given the many accommodations available and have mushroomed recently in Kedewatan village, Ubud, it is very important for this property to have its own value and uniqueness; implementing sustainable tourism values and principles is opted as a competitive advantage which is applied from the construction stage up to its operation. Data collection techniques used in this research included observation, documentation studies, and focus group discussions. The development of Bhumi Sangtu Resort Ubud used POAC management of planning, organizing, actuating and controlling, each stage of development integrating the concepts of sustainable tourism including three pillars of sustainability: economic, social-cultural, as well as environment. Pertinent to the guest house development, the controlling stage was carried out by monitoring the project throughout the development process, until few months after the guest house is launched.

Keywords: *Accommodation, Marketing Mix, Sustainable Tourism, Guest Satisfaction.*



A. INTRODUCTION

The COVID-19 pandemic has significantly transformed the function of hotels. Hotels were previously viewed primarily as merely accommodations for tourists before enjoying the attractions and exploring the surrounding areas; currently, accommodations have increasingly become destination in themselves. This evolving tourist behavior presents a strategic opportunity for hotel businesses to enhance and diversify their offerings to meet the changing consumer expectations. Yamin et al. (2021) stated that currently the Ministry of Tourism and Creative Economy (Kemenparekraf) is no longer focused on pursuing the number of tourists visits in Indonesia, instead, more focus is placed on efforts to encourage sustainable tourism practices.

According to UNWTO, sustainable tourism is the development of a travel concept that can have long-term impacts on the environment, social, cultural and economic. Armed with this tourism concept, in the future the trend of sustainable tourism can grow and attract the attention of the younger generation. Moreover, tourist sustainable awareness is growing regarding travel protocols related to health, safety, comfort and nature conservation. The current tendency shows that, apart from vacationing, many tourists are also interested in various cultural diversity and daily

lives of local community, the experiences that are often unforgettable, authentic and unique.

The resilience of the Balinese people in navigating the second year of the COVID-19 pandemic is anticipated to accelerate the development of sustainable tourism across the island. Sustainable tourism is expected to generate positive impacts across various dimensions, particularly in ensuring environmental preservation and strengthening the local economy. This thesis project adopts several Sustainable Development Goals (SDGs) that have been initiated by UNWTO to build a better world for people and planet by 2030, including providing decent jobs and economic growth, realizing sustainable cities and communities, providing responsible consumption and production, making plans for climate action, paying attention to life on land and partnering to achieve company goals.

In 2023, tourist visits to Bali, both domestic and foreign tourists were balance indicating that domestic and foreign tourists had the same interest in traveling to Bali.

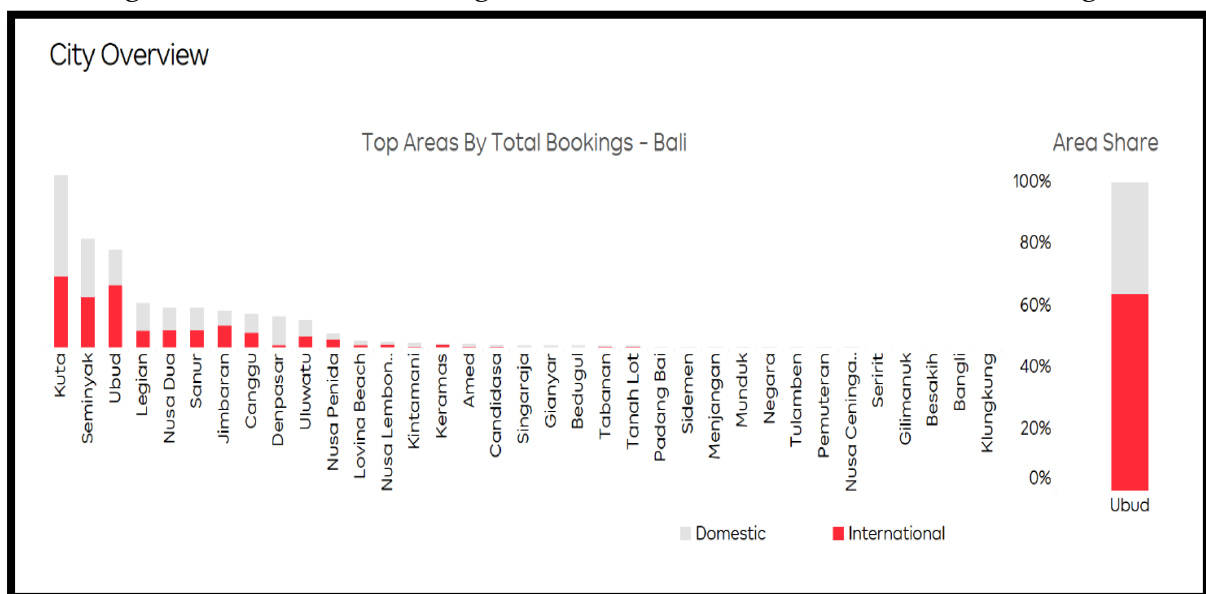


Figure 1. Top Areas by Total Bookings-Bali

Source: Agoda (2023)

Based on the reports mentioned above, Ubud remains one of the top three tourist destinations in Bali, making it a highly strategic location for developing accommodation with a distinctive unique selling proposition that can attract discerning travelers. For entrepreneurs in lodging sector, adopting a sustainable tourism approach in the construction and operation is highly viable option, initiating a business venture that prioritizes sustainability and minimizes the unfavorable impact on the environmental, social, and economic impacts of tourism. Sustainable tourism emphasizes not only the needs of travelers but also those of host communities, local businesses, and the natural environment.

In line with this vision, a small-scale accommodation named Bhumi Sangtu Resort Ubud has developed in Kedewatan Village, Ubud. This initiative aims to utilize previously unused family-owned land to enhance household economic welfare. The

construction of the resort began in October 2023 and is expected to be completed by July 2024. Kedewatan Village is already known as a place of some luxury hotels and resorts such as Mandapa Ritz-Carlton, Amandari, Four Seasons Sayan, and The Royal Pitamaha. Given this competitive landscape, Bhumi Sangtu Resort Ubud must differentiate itself by strongly incorporating sustainable and environmentally friendly practices, thereby establishing a unique market position.

The resort is envisioned "to become a model of small-scale accommodation in Kedewatan Village that embraces the principles of sustainable tourism." As a new entrant in the market, the development of a comprehensive business planning model is essential to achieve the property's goal of improving the family's economic well-being. To this end, Bhumi Sangtu Resort Ubud has followed the POAC (Planning, Organizing, Actuating, and Controlling) management model during the construction and integrating the three pillars of sustainability: socio-cultural, economic, and environmental dimensions; the project results were assess financially analyzing the GOP and the NOP, and non-financially using the guest satisfaction survey as well and guest review of Bhumi Sangtu platform.

B. LITERATURE REVIEW

As a new property, during project implementation, there are two stages involved which are; implementation of POAC (planning, organizing, actuating and controlling) and marketing operations. Planning involves the process of setting goals, developing strategies, and allocating resources to achieve desired outcomes. The setting goals of the project were further specified in three key points, forming part of the initial quality plan, namely: convenience accommodation to stay, financial profit, brand positioning, environmental and climate change plan, risk management plan and information management system plan. According to Lestari (2017) researched that Nuwono Tasya Guest House had implemented elements of the Business Model Canvas in its business operations, although not in a fully structured or consciously articulated manner based on a SWOT analysis. Another similar research conducted by Sidabutar (2017) exploring the development Romlan Guest House to identify appropriate business development strategies; data analysis techniques utilized in this study included the IFAS matrix, EFAS matrix, SFAS matrix, SWOT diagram, and SWOT matrix. The results of the internal and external environmental analyses placed Romlan Guest House in Quadrant I of the SWOT diagram, indicating that the business was in a position to pursue an aggressive growth strategy. In parallel, the owner and the contractor collaborated to finalize key project decisions, including the number of rooms, available facilities, and the resort's conceptual theme, which would serve as the foundation for the detailed design and construction phases. The allocation of resources for this project encompassed four essential components: land, labor, financial capital, and expert consultation. Each of these elements was determined by the project's owner to ensure the successful and efficient execution of the resort's development. Continued in organizing phase, the owner has coordinated with local contractor and hotel consultant for construction, design, resources and all related to

construction and operation of Bhumi Sangtu Resort Ubud. Throughout all stages, the resort adheres to the three pillars of sustainability.

Implementation of socio-cultural sustainability, Bhumi Sangtu involving local contractors and architects in construction process such as; facilitate the transportation of heavy equipment, building materials and equipment and other supplies by negotiating with neighbors. Before the Bhumi Sangtu is built, the groundbreaking ceremony is first performed. This ceremony means clearing land for construction, a request for permission from God and nature so that the construction can run smoothly. Introducing Balinese culture by lending Balinese traditional clothing and inviting guests to watch a series of ceremonies at the village temple and visit family temples in residents' homes.

As part of implementation of economy sustainability, the resort recruited local contractor, local vendor, local employees and local partners to stimulate the local economy. Proper training on guest service was done to be able to increase the value of the resort. By reflecting the article from Darsana (2023), entitled "*Human Resources (HR) Development for Employees at Lokasari Ubud Guest House, Gianyar-Bali, as A Form of Service to The Community*". Through HR development training, employees at Lokasari Guest House are expected to hone their skills in customer service, operational management, environmental cleanliness and the use of information technology. Apart from direct benefits for employees, this program also has a positive impact on local communities by empowering the local workforce. Employees who gain increased skills have wider opportunities to contribute to Bali's tourism sector as a whole.

For social/culture sustainability, Bhumi Sangtu engage and empower the local communities in its planning and development process. From the beginning of construction involving local contractors and architects so as to facilitate the transportation of heavy equipment, building materials and equipment and other supplies by negotiating with neighbors. And on its construction, Bhumi Sangtu respecting and preserving the cultural heritage of the destination, including traditions, languages, and indigenous knowledge. Introducing Balinese culture by lending Balinese traditional clothing and inviting guests to watch a series of ceremonies at the village temple and visit family temples in residents' homes.

For environment sustainability, Bhumi Sangtu still maintaining some trees for shade so that the air will feel fresh so that guests will feel the real village air by hearing the sounds of animals making natural sounds. A green garden for guest comfort when relaxing on the terrace of the room, some trees that do grow in the area are not replaced for greening purposes in the resort area. The soil excavated from the swimming pool is not thrown away but is used to level the higher part of the land so as not to damage the original land contour. Drinking water in the room uses glass bottles to reduce plastic use, soap and shampoo are provided in the form of bottle dispensers so they can be refilled. The installation of a glass roof above the bathtub can reduce electricity usage in the bathroom, and for the replacement of towels and sheets, guests will be asked personally first and will not be replaced immediately to reduce water usage. Based on research is entitled "*Towards green guest houses in South*

Africa: the case of Gauteng and KwaZulu-Natal” conducted by Hoogendoorn et al.(2015). Research has indicated that tourism activities tend to exert significant environmental pressures, particularly through the high consumption of water, energy, and other natural resources. Other references are taken from the journal entitled “The contribution of small accommodations to a sustainable tourism industry” written by Hassanli & Ashwell (2020). Given the pivotal role of small accommodation providers (SAPs) in Australia's tourism industry, this study explored the key drivers and challenges influencing their engagement in sustainability practices. Another related research was done by Çelik & Çevirgen (2021) entitled “The Role of Accommodation Enterprises in the Development of Sustainable Tourism”. The research explored the roles & responsibilities of accommodation enterprises in Alanya, Turkey to support the development of sustainable tourism. First, most accommodation managers demonstrated a high level of awareness of sustainable tourism, associating it with environmental consciousness, service quality, and operational continuity.

The general objective of this study is to identify and develop an appropriate model for the establishment and operation of Bhumi Sangtu Resort Ubud which aims to create a unique selling proposition by combining the principles of sustainable tourism. The specific objectives are to assess the potential market acceptance and demand for Bhumi Sangtu Resort Ubud and evaluate whether the resort can provide sustainable benefits to its owners, and to determine the most appropriate establishment and operational model that supports the development of a unique selling proposition, especially one based on the principles of sustainable tourism.

C. METHOD

This project is conducted in two stages which are project construction and marketing & operation of Bhumi Sangtu Resort Ubud. During the construction of Bhumi Sangtu Resort Ubud, the POAC management approach, comprising planning, organizing, actuating, and controlling—was applied. At each stage of the POAC framework, the principles of sustainable tourism were integrated to ensure environmentally and socially responsible development. The controlling phase was divided into two distinct stages: (1) monitoring during the construction process and (2) evaluation after the project was completed and officially launched. At the marketing stage, initial promotional efforts were conducted through digital platforms to announce the official opening of Bhumi Sangtu Resort Ubud on August 1, 2024. These efforts included the development of a dedicated website and the creation of social media accounts on platforms such as Facebook and Instagram. Subsequently, the resort established collaborations with several Online Travel Agencies (OTAs), including Booking.com, Agoda, Traveloka, Trip.com, and Expedia/Tiket.com, to enhance visibility and reach both domestic and international markets

There were two types of measurements applied in evaluating the project output which were measurement of project results and measurement of marketing operation. To evaluate the results of the project titled "Development of Bhumi Sangtu Resort Ubud in the Context of Sustainable Tourism", the main indicator used was the extent

to which sustainable tourism principles were applied across each stage of POAC (Planning, Organizing, Actuating, and Controlling). These sustainability concepts were assessed based on the alignment of project activities with the three pillars of sustainability: environmental, socio-cultural, and economic sustainability. The research employed qualitative data, gathered through documentation and observation methods. The sustainable check sheet is presented in Table 1 (Sustainable Tourism Practices). Data sources included the contractor and hotel consultant. The analysis was conducted using a descriptive qualitative approach, with theoretical grounded in the Three Pillars of Sustainability.

Table 1 Sustainable Tourism Practices

No	Aspect	Item	Sustainable Practice
1	Economy	Fair Wages: Paying fair wages to employees and service providers to ensure a decent standard of living.	Salaries are paid according to the position and responsibilities of each employee with a minimum take home pay received by employees ranging from 2.4 million to 6 million, service charges are distributed equally, taking 10% of revenue (minus 8% for loss & breakage reserves and 2% for staff activities)
			9 (nine) employees have been recruited, 8 (eight) of them are from local community and recruited 1 (one) outsource for pool maintenance. Bhumi Sangtu Resort Ubud pay their salary fairly, including meals and service charge allowance, so it can ensure a decent their standard of living.
		Local Sourcing: Supporting local businesses, artisans, and food producers to stimulate the local economy.	Recruit local contractor, local vendor and local partners to support development and operational of Bhumi Sangtu Resort Ubud to stimulate the local economy.
			Cooperate with local suppliers for purchasing market lists, laundry services, and swimming pool maintenance.
		Long-Term Viability: Ensuring that tourism activities generate economic benefits over the long term without compromising the destination's integrity.	Creating products with strategic location in Ubud, comfortable facilities, and friendly/excellent service, so that guests will come back and can recommend this place to others.
2	Social	Community Involvement: Engaging and empowering local communities in tourism planning, development, and decision-making processes.	From the beginning of construction involving local contractors and architects so as to facilitate the transportation of heavy equipment, building materials and equipment and other supplies by negotiating with neighbors.
			Before the Bhumi Sangtu is built, the groundbreaking ceremony is first performed. This ceremony means clearing land for construction. A priest will be invited

			to the construction site. Several offerings such as “pejati”, “canang”, “segehan” and so on are presented. Simply put, this ceremony is a request for permission from God and nature so that the construction can run smoothly.
		Cultural Preservation: Respecting and preserving the cultural heritage of the destination, including traditions, languages, and indigenous knowledge.	Introducing Balinese culture by lending Balinese traditional clothing and inviting guests to watch a series of ceremonies at the village temple and visit family temples in residents' homes.
		Economic Opportunities: Creating jobs and supporting local businesses through tourism activities.	Preparing tea time with traditional Balinese snacks.
			Cooperate with local transport services, local tour operator, local spa therapists, local vehicle rentals and other local partners according to the requests of guests staying at Bhumi Sangtu.
3	Environment	Conservation: Protecting natural habitats, wildlife, and ecosystems through responsible tourism activities and habitat restoration projects.	Still maintaining some trees for shade so that the air will feel fresh so that guests will feel the real village air by hearing the sounds of animals making natural sounds. A green garden for guest comfort when relaxing on the terrace of the room, some trees that do grow in the area are not replaced for greening purposes in the resort area.
			The soil excavated from the swimming pool is not thrown away but is used to level the higher part of the land so as not to damage the original land contour.
		Reducing Pollution: Implementing eco-friendly practices to minimize pollution, such as waste reduction, responsible waste disposal, and promoting sustainable transportation options.	Drinking water in the room uses glass bottles to reduce plastic use, soap and shampoo are provided in the form of bottle dispensers so they can be refilled.
		Resource Management: Managing natural resources like water and energy efficiently to minimize waste and environmental degradation.	The installation of a glass roof above the bathtub can reduce electricity usage in the bathroom, and for the replacement of towels and sheets, guests will be asked personally first and will not be replaced immediately to reduce water usage.

To assess the marketing operations of Bhumi Sangtu Resort Ubud used Profitability: Gross Operating Profit (GOP) and Net Operating Profit (NOP) were measured using financial data obtained from the Profit and Loss Statement covering the period from August 2024 to April 2025. The analysis focused on key performance metrics, including occupancy rate (%), average room rate, total revenue, and profitability ratios, and guest reviews and satisfaction scores from August 2024 to

April 2025 were collected from multiple Online Travel Agents (OTAs) such as TripAdvisor, Booking.com, Traveloka, Agoda, Expedia/Tiket.com, and Trip.com. This assessment utilized qualitative data, collected through documentation, with data sourced from OTAs, the Bhumi Sangtu internal team, and Alpha Hotel Management. The theoretical framework applied included Profitability Ratios and the Marketing Mix (4Ps). Data were analyzed using a descriptive qualitative method.

D. RESULTS AND DISCUSSION

1. Result of Building Construction

a. Economic Sustainability

- 1). Recruit and pay fair wages to employees and service providers to ensure a decent standard of living.



- 2). Recruit local contractor, local vendor and local partners to support development and operational of Bhumi Sangtu Resort Ubud to stimulate the local economy.



b. Social Sustainability

- 1). Respecting and preserving the cultural heritage of the destination, including traditions, languages, and indigenous knowledge, by inviting guests to attend the ceremonial event in the temples.



2). Creating jobs and supporting local businesses through resort activities, i.e. bike/bicycle rental, tour, transport service, water rafting, ATV, etc.

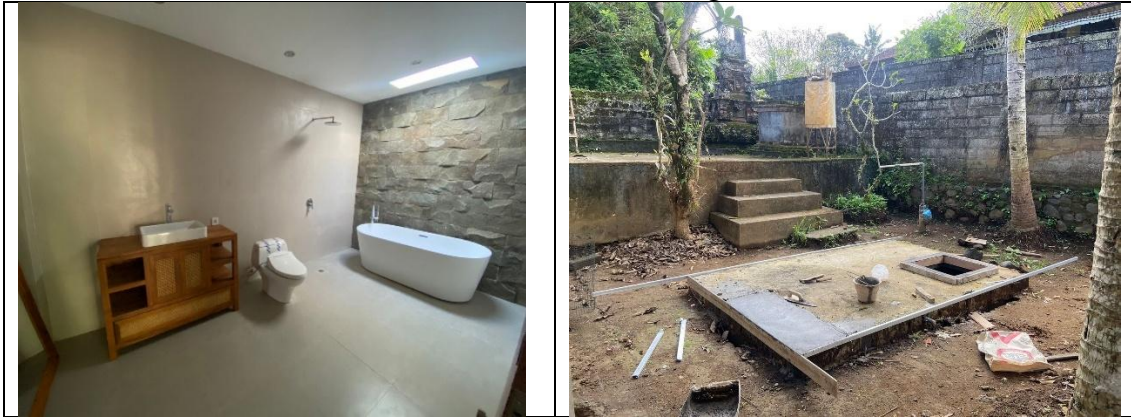


c. Environmental Sustainability

1). Implementing eco-friendly practices to minimize pollution, such as waste reduction, responsible waste disposal, and promoting sustainable transportation options.



- 2). Managing natural resources like water and energy efficiently to minimize waste and environmental degradation.



2. Results on Marketing Operations

To strengthen its financial performance and to achieve a sustainable level of income, as of November 1, 2024, Bhumi Sangtu Resort Ubud signed a partnership contract with Alpha Hotel Management. This collaboration was formed to optimize revenue by increasing offline bookings through offline travel agent network, with the objective of maintaining a stable occupancy rate and expanding market reach. This step reflects a strategic move to align commercial viability with sustainable operations. Upon entering the operation and marketing phases, Bhumi Sangtu Resort Ubud strategically utilizes the 4P Marketing Mix: Product, Price, Place, and Promotion, to build market acceptance and brand positioning.

Following its market entry, the resort operation performance was evaluated through guest satisfaction surveys, online review platforms, and operational financial metrics, particularly GOP (Gross Operating Profit) and NOP (Net Operating Profit), as indicators of success in achieving long-term economic sustainability. Using the sustainable check list to evaluate the integration of sustainable principle on the construction, it is shown that the sustainable principles planned to be integrated in the Guest-house construction were successfully executed, however few areas of improvements are noted, which include: lack of adequate soundproofing in rooms. During 9 (nine) months operation, the resort has been generating GOP of IDR 281.6 million or 34.8% of total revenue, unfortunately NOP result is still negative with total loss of IDR 302 million (-37.3% of total revenue) : whilst, the guest satisfaction survey as of 30 April 2025 shows great result, which is supported by the online review through Booking.com got rating 9.0 out of 10, Trip Advisor 4.9 out of 5, Trip.com 8.9 out of 10, Agoda 9.1 out of 10, and Expedia 9.6 out of 10, which also shown that the guests who stayed were very impressed and satisfied with the products and services provided by Bhumi Sangtu Resort Ubud. It is expected that this article could become an additional reference for those who are interested in developing a sustainable small-scale accommodation and also could enrich the academic publication on the field.







	
<p>Booking.com – 9.0</p>	<p>Trip Advisor – 4.9</p>
	
<p>Trip.com – 8.9</p>	<p>Agoda – 9.1</p>
	
<p>Expedia – 9.6</p>	<p>Traveloka – 10.0</p>

Figure 5. Guest Comment Result at OTA (On Line Travel Agent) as of 30 April 2025

3. Results on Financial Assessment

The Gross Operating Profit (GOP) ratio reflects or describes the gross profit that can be achieved for each rupiah of sales and gross profit margin or Gross margin ratio

can be calculated using the formula: $\text{Gross Profit Sales} \times 100\%$. A high gross profit margin indicates the company's ability to generate high gross profit at a certain sales level, conversely if the ratio is low it indicates that sales are too low for a certain cost level and/or costs are too high for a certain sales level. A low ratio indicates management inefficiency. Net Operating Profit (NOP) is net profit after tax (Earning After Tax/EAT) compared to total sales, the amount of net profit has certainly taken into account the tax component and bank interest costs. Net Profit Margin ratio can be calculated using the formula: $\text{Net Profit} - \text{Sales Tax} \times 100\%$. A high Net Profit Margin indicates the company's ability to generate high net profit at a certain sales level, conversely if the ratio is low it indicates sales that are too low for a certain cost level and/or costs that are too high for a certain sales level. A low ratio indicates management inefficiency.

During 9 (nine) months operations, this project achieved GOP of IDR 281.6 mio but still cannot create Net Operating Profit (NOP) since the soft opening in August 2024 until April 2025. The financial result is still got Net Operating Loss (NOL) of IDR 302 mio, the average occupancy is 35.6% with total room revenue of IDR 634.4 mio, average room rate of IDR 732.620 and RevPar of IDR 260.983. Total revenue achieved from August 2024 to April 2025 is IDR 810.3 mio.

Table 4 Summary of Financial Resort for 2024 & 2025

Month	Rooms Available	Rooms Occupied	Rooms OCC%	Rooms Revenue	Average Room Rate	REVPAR	Total Revenue	Gross Operating Profit (GOP)	GOP %	Net Operating Profit (NOP)	NOP %
Aug 2024	253	89	35.2%	84745317	952195	334962	105738375	37061425	35.1%	-33667162	-31.8%
Sep 2024	270	80	29.6%	71642648	895531	265342	90156117	18479800	20.5%	-37478659	-41.6%
Oct 2024	279	66	23.7%	57653456	873537	206463	74689347	2547398	3.4%	-59978459	-80.3%
Nov 2024	270	65	24.4%	43550670	670010	163041	55985257	12191321	21.8%	-58114573	-103.8%
Dec 2024	279	135	48.4%	96343937	692851	334561	129732071	67149552	52.0%	-19435961	-15.0%
Jan 2025	279	152	52.0%	96133307	662988	344564	126131177	55154974	43.8%	1092421	0.9%
Feb 2025	252	94	37.3%	55555993	609477	226141	78226516	34704198	44.4%	-25630631	-32.3%
Mar 2025	279	73	26.2%	47556170	651462	170454	56543312	13195089	23.3%	-49091412	-88.3%
Apr 2025	270	118	43.7%	74066833	627685	274321	96098316	40834428	42.5%	-19254703	-20.0%
TOTAL	2431	866	35.6%	634449164	732620	260593	810301358	281607825	34.8%	-302079018	-37.3%

The application of the POAC (Planning, Organizing, Actuating, Controlling) management approach has proven highly beneficial throughout the development of Bhumi Sangtu Resort. This structured methodology guided each stage of the project, from initial planning and resource allocation to implementation and continuous supervision. The resort was conceived with a strong commitment to the three pillars of sustainable tourism—economic viability, socio-cultural responsibility, and environmental preservation. These principles were integrated into every aspect of the development process, ensuring that the resort not only possesses a unique identity but also contributes positively to the surrounding community and environment.

1. At the core of Bhumi Sangtu Resort Ubud's identity is its unique selling proposition (USP) as a boutique resort committed to sustainable tourism. Strategically located in Kedewatan, Ubud, an area dense with accommodations ranging from private villas to luxury hotels, Bhumi Sangtu differentiates itself by embedding sustainability into its operations and offerings, ensuring it

appeals to conscientious travelers seeking authentic and responsible travel experiences.

2. POAC Aspect: Bhumi Sangtu Resort Ubud was built through the POAC process by implementing 3 pillars of sustainable tourism. In its planning, it consists of a) setting goals to provide comfortable accommodation for staying so that it can later improve the family economy by always planning the environment and climate change that are adjusted to local environmental conditions so that it will not damage previous natural conditions, b) strategy development including: bank loan process and project design approval that combines Balinese culture with modern building materials so that it looks attractive to guests, and c) resource allocation that prioritizes local contractors, local suppliers and local workers. The second step in organizing includes: coordination with hotel contractors and consultants and the preparation of an organizational structure that will involve the use and recruitment of local workers. The third step in project implementation, by not forgetting to ask for the blessing of nature and invisible creatures through the groundbreaking ceremony and asking for the smooth implementation of the project. The final step in POAC is control, which is divided into two stages, namely a) preparing an intensive monitoring schedule during the implementation of the development project, including: quality of scope, quality of time and quality of cost, b) controlling project results by always prioritizing the aspects of the 3 pillars of sustainable tourism.
3. Marketing operations, to market existing products, Bhumi Sangtu Resort Ubud focuses on the 4P Marketing Mix which includes:
 - a. Product - Bhumi Sangtu Resort offers an intimate boutique-style experience that reflects the cultural richness, natural beauty, and hospitality of Ubud. Each room is spacious and luxuriously appointed, with private balconies facing either the tropical garden or the resort's swimming pool. The design and amenities reflect a blend of modern comfort and traditional charm, catering to travelers seeking authenticity and relaxation.
 - b. Price - The pricing strategy is competitive and value-driven, targeting couples, honeymooners, and small families. Attractive packages are available, such as honeymoon bundles with romantic decorations, dinners, and floating breakfasts. Promotional offers include direct booking discounts, "stay longer, save more" deals for extended stays, and flexible payment options through digital platforms.
 - c. Place - Situated at Jalan Batu Kurung III No. 6, Kedewatan, Ubud, the resort benefits from its strategic location near central Ubud, placing guests within easy reach of major attractions, cultural performances, nature-based activities, and culinary destinations. This prime location enhances the guest experience while reinforcing the resort's position in the tourism market.
 - d. Promotion - The resort employs a hybrid marketing strategy, utilizing both offline and online channels. Offline efforts include partnerships with

travel agents and participation in international tourism events, such as ITB Berlin. Online strategies focus on brand visibility via an improved website and social media platforms. Promotional content emphasizes Balinese culture, local events, and nature-based experiences to attract culturally curious and sustainability-minded travelers.

4. From 7 (seven) months operational results of Bhumi Sangtu Resort Ubud (August 2024 to April 2025), in term of GOP (Gross Operating Profit) the result is still positive which is:

August 2024	IDR 37.061.435
September 2024	IDR 18.479.080
October 2024	IDR 2.547.938
November 2024	IDR 12.191.321
December 2024	IDR 67.439.552
January 2025	IDR 55.154.974
February 2025	IDR 34.704.198
March 2025	IDR 13.195.089
April 2025	IDR 40.834.248
Total	<u>IDR 281.607.825</u>

Despite receiving mostly positive guest feedback and achieving satisfactory occupancy trends, Bhumi Sangtu Resort Ubud is currently operating at a financial loss, with a reported Net Operating Profit (NOP) deficit of IDR 302.079.018. To reach a break-even point and avoid further losses, the resort needs to generate a minimum monthly revenue of IDR 150 million, which equates to at least six occupied rooms per day at an average room rate of IDR 850,000. Based on operational trends over the past seven months, the owner has recognized the need to diversify market channels—particularly by increasing reliance on offline travel agents and corporate partnerships, targeting a more sustainable offline-to-online booking ratio of 70:30. In response, the resort entered into a strategic partnership with Alpha Hotel Management (AHM) on 1st November 2024, aiming to enhance both online presence and offline market penetration. AHM began by standardizing and revitalizing the resort’s digital assets, including the website and social media platforms. As part of their strategy, AHM requested a six-month ramp-up period, with the initial three months focused on aligning the property with AHM’s standard operating procedures. A significant milestone was achieved in March 2025, when AHM introduced the Bhumi Sangtu brand at ITB Berlin, leading to notable outcomes including the property’s acceptance into the Secret Escape - Europe program and the receipt of offline bookings through Aneka Kartika Tours. These developments mark a positive trajectory toward achieving financial sustainability and expanding international reach.

E. CONCLUSION

Bhumi Sangtu Resort Ubud is a small-scale boutique resort located in Kedewatan Village, Ubud, was officially opened on August 1, 2024. True to the owner's vision, the resort was developed with a clear objective: to improve the family's

economic welfare while positioning itself as a boutique accommodation rooted in the principles of sustainable tourism. During the construction phase, the resort actively collaborated with local contractors, architects, and workers. Building materials were sourced from local suppliers, thereby encouraging local economic circulation. Sustainability was at the core of the construction process, reflected in eco-conscious design, preservation of land contours and trees, responsible waste management, and energy-efficient systems. Operationally, 8 out of 9 staff members are recruited from the surrounding community, and the resort prioritizes local partnerships for outsourced services, including spa therapy, transportation, and maintenance, further solidifying its role as a community-driven enterprise.

To strengthen its financial performance and achieve a sustainable level of income, as of November 1, 2024, Bhumi Sangtu Resort Ubud entered a partnership with Alpha Hotel Management. This collaboration was formed to optimize revenue by increasing offline bookings through networks of offline travel agents, with the objective of maintaining a stable occupancy rate and expanding market reach. This step reflects a strategic move to align commercial viability with sustainable operations. From planning to execution and daily operations, Bhumi Sangtu Resort Ubud adopts the POAC (Planning, Organizing, Actuating, Controlling) management model, ensuring a structured and systematic development process. Throughout all stages, the resort adheres to the three pillars of sustainability: a) Economic sustainability through community empowerment and financial planning, b) Sociocultural sustainability by incorporating Balinese cultural values and traditions, and c) environmental sustainability through responsible construction and eco-friendly practices

Upon entering the marketing phase, Bhumi Sangtu Resort Ubud strategically utilizes the 4P Marketing Mix—Product, Price, Place, and Promotion—to enhance market acceptance and brand positioning. Following its market entry, the resort evaluates performance through guest satisfaction surveys, online review platforms, and operational financial metrics, particularly GOP (Gross Operating Profit) and NOP (Net Operating Profit), as indicators of success in achieving long-term economic objectives. After nine months of operation, Bhumi Sangtu Resort Ubud (BS) has received positive feedback and high satisfaction scores from guests, as reflected in consistently strong reviews and repeat visits. Many guests have also actively recommended the resort to friends and family, highlighting its unique offerings and personalized service. However, despite the strong guest reception, financial performance has not yet met the desired target.

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