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Human Capital Investment and Employee Multi-Competence in the Hospitality Industry: Examining the Moderating Effect of Balinese Local Culture

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Abstract

The hospitality industry faces increasing challenges arising from digital transformation, service innovation, and evolving customer expectations, requiring employees to develop multi-competence capabilities. Although Human Capital Investment (HCI) has been widely recognized as a key driver of competency development, limited research has examined how indigenous cultural values enhance the effectiveness of such investments. This study investigates the effect of HCI on Employee Multi-Competence and examines the moderating role of Balinese Local Culture within Bali's hospitality industry. Grounded in Human Capital Theory and the Resource-Based View (RBV), this study employed a quantitative explanatory approach. Data were collected through structured questionnaires distributed to 256 General Managers of star-rated hotels in Bali, yielding 231 usable responses for analysis. The data were analyzed using Structural Equation Modeling–Partial Least Squares (SEM-PLS). The findings reveal that HCI has a positive and significant effect on Employee Multi-Competence. Furthermore, Balinese Local Culture significantly strengthens this relationship, indicating that cultural values enhance the effectiveness of investments in education, training, certification, and employee development. Hotels that embrace indigenous cultural values are more successful in developing technical, managerial, digital, interpersonal, and adaptive competencies. The findings further suggest that the philosophical foundation of *Tri Hita Karana*, together with the values reflected in *Wraspati Kalpa, Wariga*, and *Nandurin Karang Awak*, creates a supportive environment that reinforces learning orientation, adaptability, and competency expansion. This study contributes to the literature by demonstrating that indigenous cultural values function as a strategic capability that enhances the effectiveness of Human Capital Investment. By positioning Balinese Local Culture as a contextual capability that strengthens the conversion of human capital investments into Employee Multi-Competence, the study extends Human Capital Theory and the Resource-Based View while providing empirical evidence that local cultural wisdom can support sustainable competitive advantage in the hospitality industry.

Kata kunci:
Investasi sumber daya manusia;
Kompetensi ganda karyawan;
Budaya Tri Hita Karana;
Industri perhotelan;
Teori sumber daya manusia;
Pandangan berbasis sumber daya

Abstrak

Industri perhotelan menghadapi tantangan yang semakin kompleks akibat transformasi digital, inovasi layanan, dan perubahan ekspektasi pelanggan, sehingga menuntut karyawan untuk mengembangkan kompetensi multikeahlian (multi-competence). Meskipun Human Capital Investment (HCI) telah diakui sebagai faktor penting dalam pengembangan kompetensi, masih terbatas penelitian yang mengkaji bagaimana nilai-nilai budaya lokal dapat meningkatkan efektivitas investasi tersebut. Penelitian ini bertujuan untuk menganalisis pengaruh HCI terhadap Employee Multi-Competence serta menguji peran moderasi Budaya Lokal Bali dalam industri perhotelan di Bali. Berlandaskan Human Capital Theory dan Resource-Based View (RBV), penelitian ini menggunakan pendekatan kuantitatif eksplanatori. Data dikumpulkan melalui kuesioner terstruktur yang didistribusikan kepada 256 General Manager hotel berbintang di Bali, dengan 231 respons layak yang digunakan dalam analisis. Data dianalisis menggunakan Structural Equation Modeling–Partial Least Squares (SEM-PLS). Hasil penelitian menunjukkan bahwa HCI berpengaruh positif dan signifikan terhadap Employee Multi-Competence. Selain itu, Budaya Lokal Bali terbukti secara signifikan memperkuat hubungan tersebut, yang menunjukkan bahwa nilai-nilai budaya mampu meningkatkan efektivitas investasi pada pendidikan, pelatihan,

sertifikasi, dan pengembangan karyawan. Hotel yang mengimplementasikan nilai-nilai budaya lokal secara kuat terbukti lebih berhasil dalam mengembangkan kompetensi teknis, manajerial, digital, interpersonal, dan adaptif. Temuan penelitian juga menunjukkan bahwa landasan filosofis Tri Hita Karana, bersama nilai-nilai yang terkandung dalam Wraspati Kalpa, Wariga, dan Nandurin Karang Awak, menciptakan lingkungan yang mendukung orientasi pembelajaran, kemampuan adaptasi, dan pengembangan kompetensi yang lebih luas. Penelitian ini berkontribusi pada pengembangan literatur dengan menunjukkan bahwa nilai-nilai budaya lokal dapat berfungsi sebagai kapabilitas strategis yang meningkatkan efektivitas Human Capital Investment. Dengan memposisikan Budaya Lokal Bali sebagai kapabilitas kontekstual yang memperkuat transformasi investasi modal manusia menjadi Employee Multi-Competence, penelitian ini memperluas Human Capital Theory dan Resource-Based View serta memberikan bukti empiris bahwa kearifan lokal dapat mendukung keunggulan bersaing berkelanjutan dalam industri perhotelan.

1. Introduction

The hospitality industry is experiencing unprecedented changes driven by digital transformation, technological advancements, evolving customer expectations, and increasing market competition (Iranmanesh et al., 2022). Hotels are no longer able to rely solely on employees with specialized skills in a single functional area. Instead, organizations increasingly require employees who possess multi-competence capabilities, enabling them to perform diverse tasks, adapt to dynamic work environments, and contribute to organizational agility and service excellence. Multi-competence has become a strategic asset that enhances workforce flexibility, operational efficiency, innovation, and sustainable competitive advantage (Carlisle et al., 2022; Epstein, 2019; Huang et al., 2021; Stangl et al., 2024). Consequently, multi-competence is increasingly recognized as a critical workforce capability that enables hospitality organizations to maintain service excellence while responding effectively to environmental and technological change.

Recent studies indicate that labor shortages, workforce mobility, automation, and technological disruption have increased the demand for employees capable of performing multiple functions across organizational departments. In hospitality organizations, multi-competence enables workforce flexibility, improves service continuity, and enhances organizational resilience in uncertain environments (Stangl et al., 2024; Stephany & Teutloff, 2023). These outcomes suggest that human capital investments not only enhance organizational performance but also contribute to the development of broader employee competencies and workforce versatility.

The development of employee multi-competence is closely linked to organizational investment in human capital. According to Becker (1993), investments in education, training, skill development, professional certification, and knowledge enhancement increase employees' productive capacities and contribute to organizational performance. Human Capital Investment (HCI) is viewed as a strategic organizational effort to improve the quality of human resources and generate long-term economic value. Organizations that continuously invest in employee development are more likely to build adaptive and competent workforces capable of responding to environmental uncertainty and market changes (Becker, 1993; Schultz, 1980).

Within the hospitality industry, HCI plays a critical role in enhancing service quality and organizational competitiveness. The service-intensive nature of hotel operations requires

employees to possess not only technical competencies but also interpersonal, managerial, digital, and problem-solving skills. Recent studies indicate that investments in employee learning and development significantly improve service performance, innovation capability, employee engagement, and organizational resilience (Bhosale, 2025; Challoumis, 2024; Kucharčíková et al., 2023). Consequently, hospitality organizations increasingly recognize human capital investment as a strategic priority for achieving sustainable performance. From the perspective of the Resource-Based View (RBV), human capital represents a valuable, rare, inimitable, and non-substitutable resource that can generate sustainable competitive advantage (Barney, 1991). However, RBV also suggests that organizational resources do not operate in isolation. Their effectiveness is often influenced by contextual factors embedded within organizational and societal environments. This perspective is consistent with Contingency Theory, which suggests that the effectiveness of organizational practices depends on their alignment with contextual and environmental conditions (Donaldson, 2001). This implies that the success of human capital investment initiatives may depend on cultural conditions that facilitate knowledge sharing, collaboration, learning, and employee commitment.

While the strategic value of human capital investment has been widely acknowledged, the specific mechanisms through which such investments contribute to the development of employee multi-competence remain insufficiently understood. Previous studies suggest that investments in training, continuous learning, certification, and professional development facilitate the acquisition of transferable skills, career competencies, and cross-functional capabilities that enhance workforce adaptability and versatility (Ng & Liu, 2025; Stephany & Teutloff, 2023). Understanding this relationship is becoming increasingly important as hotels seek to build more adaptive and versatile workforces capable of responding to rapid environmental changes.

Although previous studies have established the positive effects of human capital investment on employee performance, productivity, innovation, and organizational competitiveness (Crook et al., 2011; Nyberg et al., 2014), limited research has examined employee multi-competence as a direct outcome of human capital investment, particularly within hospitality organizations operating in culturally embedded destinations. Furthermore, little empirical attention has been given to the role of indigenous cultural values in strengthening or weakening this relationship. Existing hospitality studies have largely focused on organizational and individual outcomes, while the interaction between human capital investment and local cultural resources remains underexplored.

In the context of Bali, local culture represents a unique organizational resource that may strengthen the effectiveness of human capital development initiatives. Balinese society is deeply rooted in the philosophy of *Tri Hita Karana* (THK), which emphasizes harmonious relationships among humans (*Pawongan*), harmony with the environment (*Palemahan*), and harmony with God (*Parahyangan*). *Tri Hita Karana* has been widely recognized as a guiding principle in Balinese social, economic, and organizational life. Previous studies have reported positive associations between THK values and organizational performance, employee commitment, sustainability-oriented practices, and stakeholder engagement

within tourism and hospitality organizations (Astuti et al., 2021; Ishwari et al., 2019; Yunita & Salim, 2024).

Consistent with Contingency Theory, these cultural characteristics may influence the effectiveness of managerial practices by shaping employee behaviors, learning processes, and knowledge-sharing mechanisms within hospitality organizations (Donaldson, 2001). The values embedded in THK may create a conducive environment for maximizing the outcomes of human capital investment. Harmony among employees encourages knowledge sharing, collaboration, and mutual learning. Environmental harmony promotes sustainability awareness and adaptive thinking, while spiritual harmony strengthens ethical behavior, responsibility, and organizational commitment. These cultural dimensions can moderating the transformation of investments in education, training, and development into broader employee competencies that support organizational effectiveness (Subhaktiyasa et al., 2024). Therefore, *Tri Hita Karana* representing Balinese Local Culture may function as an indigenous cultural mechanism that enhances the relationship between Human Capital Investment and Employee Multi-Competence.

Furthermore, Bali's hospitality sector provides a unique empirical setting for examining the interaction between human capital investment and local culture. As one of the world's leading tourism destinations, Bali faces increasing pressure to maintain service excellence while adapting to technological and market changes. Hotels must develop employees capable of performing multiple roles and responding effectively to evolving customer demands. At the same time, many hotels in Bali actively integrate *Tri Hita Karana* values into their management practices, creating an opportunity to investigate how local cultural values influence competency development processes. Accordingly, this study aims to examine the effect of Human Capital Investment on Employee Multi-Competence and to investigate the moderating role of Balinese Local Culture within Bali's hospitality industry.

This study addresses an important gap in the literature by developing and testing an Indigenous Culture-Based Human Capital Investment Model that integrates Human Capital Theory, the Resource-Based View, and Balinese Local Culture. The novelty of this research lies in conceptualizing Balinese Local Culture as an indigenous strategic resource that strengthens the conversion of human capital investment into employee multi-competence, a relationship that has received limited empirical attention in hospitality literature.

This study contributes to the literature in three ways. First, it extends Human Capital Theory by examining employee multi-competence as a strategic outcome of human capital investment. Second, it enriches the Resource-Based View by conceptualizing Balinese Local Culture as an indigenous intangible resource that strengthens competency development processes. Third, it provides empirical evidence from Bali's hospitality industry, offering insights into how local cultural values influence workforce capability development in tourism destinations.

2. Literature Review

This subsection explains the use of theories that form the foundation for operating a hospitality business, such as Human Capital Theory (Becker, 1993; Schultz, 1980), the

Resource-Based View (Barney, 1991), Contingency Theory (Donaldson, 2001), and the esense of Balinese Balinese Local Culture, presented by the Tri Hita Karana phylosophy (Dewi et al., 2024). These theories are used to analyze the development of employees' multi-competencies. Next, we will outline the process of developing new concepts. Finally, we will provide a detailed explanation of the formulation of the research hypotheses.

2.1. Human Capital Investment effect on Employee Multi-Competence

HCI refers to organizational investments aimed at enhancing employees' knowledge, skills, abilities, and competencies through education, training, certification, experiential learning, and career development programs. According to Human Capital Theory, investments in employee development increase individual productivity and strengthen organizational competitiveness by improving employees' capabilities and performance (Becker, 1993). In service-intensive industries such as hospitality, where service quality largely depends on employee competence, continuous investment in human capital is considered a strategic mechanism for building workforce adaptability and long-term organizational success. Common indicators of HCI include training and development, continuing education, career development opportunities, competency certification, and organizational learning initiatives (Grigorescu et al., 2022; Huang et al., 2021).

Employee Multi-Competence refers to an employee's ability to perform multiple functions through the integration of diverse knowledge, skills, and behavioral attributes across different work domains. In the hospitality industry, multi-competence enables employees to engage in job rotation, multitasking, and cross-functional collaboration, thereby improving operational flexibility and service responsiveness. Previous studies have emphasized that modern hospitality organizations increasingly require employees who possess transferable skills, adaptability, digital literacy, problem-solving abilities, and cross-functional competencies to respond effectively to technological changes and dynamic customer expectations (Epstein, 2019; Jerjes, 2025; Ng & Liu, 2025; Stephany & Teutloff, 2023).

The relationship between Human Capital Investment and competency development has been widely supported in the literature. Human Capital Theory argues that investments in education and training enhance employees' knowledge and skill acquisition, which subsequently improve their competencies and work capabilities (Becker, 1993). Empirical evidence further demonstrates that training and development programs significantly contribute to the enhancement of employee competencies, adaptability, and employability skills. For example, Ng & Liu (2025) found that employability skills development programs in hotels positively influence employees' adaptability and competency growth. Similarly, research by Stephany & Teutloff (2023) highlights that continuous learning and transferable skill development are essential mechanisms for building workforce versatility and cross-functional competencies in tourism and hospitality organizations. Furthermore, studies conducted in hospitality settings indicate that investments in training, learning opportunities, and competency development improve employees' ability to perform multiple job functions,

adapt to changing work environments, and respond effectively to service challenges (Huang et al., 2021).

From the RBV, employees who possess diverse and transferable competencies represent valuable organizational resources that are difficult for competitors to imitate (Barney, 1991). Consequently, organizations that invest consistently in human capital development are more likely to cultivate a workforce capable of performing multiple roles and contributing to organizational flexibility and competitiveness. Based on the theoretical arguments and empirical findings discussed above, this study proposes the following hypothesis.

H1: Human Capital Investment has positive effect on Employee Multi-Competence.

2.2. Balinese Local Culture moderates the effect of Human Capital Investment on Employee Multi-Competence

Balinese Local Culture refers to indigenous knowledge, cultural values, and traditional practices that guide individual behavior, learning processes, and social interactions within Balinese society. In this study, Balinese Local Culture is conceptualized through the philosophical foundation of THK, which emphasizes harmonious relationships among human beings, nature, and spiritual values. Operationally, the study focuses on three culturally embedded practices that are directly relevant to human capital development: *Wariga, Wraspati Kalpa*, and *Nandurin Karang Awak*. These cultural practices provide locally grounded approaches to planning, learning, self-development, and adaptation, making them particularly relevant for competency development within hospitality organizations. Previous studies have shown that Balinese cultural values contribute to organizational effectiveness, employee engagement, intellectual capital development, and sustainable management practices in Bali's hospitality industry (Astuti et al., 2021; Damayanti, 2021; Eka et al., 2020; Putra & Mahendra, 2021). *Tri Hita Karana* serves as the overarching philosophical foundation, while *Wariga, Wraspati Kalpa*, and *Nandurin Karang Awak* represent practical manifestations of THK values within human capital development activities.

Among various forms of Balinese local wisdom, *Wariga, Wraspati Kalpa*, and *Nandurin Karang Awak* were selected because they possess direct relevance to human capital development and lifelong learning. *Wariga* provides guidance for planning and timing activities, encouraging discipline, preparedness, and strategic decision-making. *Wraspati Kalpa* emphasizes self-reflection, purification, and continuous self-improvement, which support personal growth and learning motivation. Meanwhile, *Nandurin Karang Awak* promotes the cultivation of personal potential through continuous effort, resilience, and self-development (Damayanti, 2021; Eka et al., 2020; Putra & Mahendra, 2021). Together, these cultural practices represent complementary mechanisms that influence how employees acquire knowledge, internalize learning experiences, and adapt to changing workplace demands. Therefore, they offer a culturally relevant framework for understanding competency development in Bali's hospitality sector.

The moderating role of Balinese Local Culture can be explained through Contingency Theory and Institutional Theory. Contingency Theory suggests that the

effectiveness of management practices depends on their alignment with contextual factors, including cultural environments (Donaldson, 2001). Likewise, Institutional Theory suggests that organizational practices are more likely to gain legitimacy and achieve desired outcomes when they align with the normative, cultural-cognitive, and regulative elements embedded within the institutional environment (Scott, 2014). Furthermore, HRM research indicates that a strong organizational climate enhances employees' interpretation and internalization of HR practices (Bowen & Ostroff 2004). Consistent with training transfer literature, supportive cultural environments facilitate the application of newly acquired knowledge and skills in the workplace, thereby strengthening competency development outcomes (Blume et al., 2010; Rouiller & Goldstein, 1993). In the context of Bali, human capital investment initiatives are more likely to achieve desired outcomes when training and development activities are aligned with local cultural values that employees recognize and internalize. Consequently, local culture may serve as an enabling mechanism that enhances the effectiveness of organizational investments in employee development.

Previous studies have shown that organizational and cultural contexts significantly influence the effectiveness of human resource development initiatives. Bowen & Ostroff (2004) argued that a strong cultural environment enhances employees' interpretation and internalization of HR practices. In other words, learning transfer research suggests that supportive cultural values strengthen the application of newly acquired knowledge and competencies in the workplace. Sitiari et al. (2023) found that Tri Hita Karana contributes significantly to the development of intellectual capital, including human capital, customer capital, and structural capital. Similarly, Hadiyanto (2022) reported that cultural values embedded in Balinese organizations strengthen employee engagement, trust, and organizational commitment. Suradarma et al. (2023) further observed that local cultural practices support employee adaptability and organizational sustainability within hospitality organizations. These findings indicate that Balinese cultural values create favorable conditions for learning, collaboration, and capability development, suggesting their potential role in enhancing the effectiveness of human capital investment initiatives.

Although previous studies have established the direct influence of Balinese cultural values on organizational performance, intellectual capital, employee engagement, and sustainability outcomes, limited attention has been given to their role in the competency development process. Existing hospitality studies primarily examine either the effects of human capital investment on employee capability development or the direct effects of local culture on organizational outcomes. Little empirical evidence exists regarding whether Balinese local culture functions as a contextual factor that strengthens the conversion of human capital investments into employee multi-competence. This gap is particularly important in the hospitality industry, where organizations increasingly require employees who can perform multiple functions and adapt to rapidly changing operational demands.

From a competency development perspective, Balinese Local Culture may strengthen the impact of Human Capital Investment on Employee Multi-Competence by improving employees' readiness to learn, absorb, and apply new knowledge and skills. *Wariga* encourages disciplined planning and preparedness, enabling employees to engage

more effectively in training and development activities. Wraspati Kalpa promotes self-reflection and continuous personal improvement, thereby increasing motivation to learn and adapt to new competencies. *Nandurin Karang Awak* emphasizes the cultivation of individual potential through persistent effort and lifelong learning, which supports the transfer of acquired knowledge into workplace practice. Consequently, employees operating within a strong cultural environment are more likely to maximize the benefits of organizational investments in training, education, certification, and career development. As a result, the positive influence of Human Capital Investment on Employee Multi-Competence is expected to be stronger when Balinese Local Culture is highly implemented, lead to

H2: Balinese Local Culture positively moderates the relationship between Human Capital Investment and Employee Multi-Competence, such that the positive effect of Human Capital Investment on Employee Multi-Competence becomes stronger when the implementation of Balinese Local Culture is high.

3. Methods

3.1. Research Design

This study employed a quantitative approach using an explanatory research design to examine the causal relationship between Human Capital Investment (HCI) and Employee Multi-Competence, as well as the moderating role of Balinese Local Culture in the hospitality industry. The study was designed to test hypotheses derived from Human Capital Theory (Becker, 1993), and the Resource-Based View (Barney, 1991). A cross-sectional survey was conducted to collect data from hotel organizations operating in Bali. The quantitative approach was selected because it enables the examination of complex relationships among latent variables and allows empirical testing of moderation effects within a theoretically grounded model. Similar hospitality studies have successfully employed quantitative surveys and SEM-PLS techniques to investigate human capital and competency-related constructs.

3.2. Population and Sample

The population consisted of 256 General Managers (GMs) of star-rated hotels in Bali who had participated in Human Capital Management (HCM) and competency development programs. General Managers were selected as key informants because they possess comprehensive knowledge of organizational policies, human capital investment strategies, workforce development initiatives, job rotation practices, and competency management systems implemented within their hotels. Moreover, the study conceptualizes Employee Multi-Competence as an organizational-level capability reflected in employees' ability to perform multiple functions and adapt to changing operational requirements. As senior executives responsible for workforce planning and talent development across departments, General Managers are well positioned to evaluate the extent to which multi-competence has been developed within their organizations (AHLEI, 2008; BNSP, 2026; Voorhis, 1998).

Previous organizational and hospitality studies have recognized senior managers as appropriate key informants due to their strategic oversight of organizational practices and

workforce capabilities (Bowen & Ostroff, 2004; Filimonau et al., 2020). Furthermore, Employee Multi-Competence in this study is conceptualized as an organizational-level capability reflected in the extent to which employees within a hotel are able to perform multiple functions, engage in cross-functional work, and adapt to changing operational requirements. Rather than assessing the competencies of individual employees, the study evaluates the overall level of workforce multi-competence within each hotel. As senior executives responsible for workforce planning, training, talent development, and operational deployment across departments, General Managers are well positioned to assess the extent to which employee multi-competence has been developed within their organizations (Filimonau et al., 2020).

Given the relatively manageable population size, this study adopted a census approach (saturated sampling), whereby all members of the target population were invited to participate. A census approach is appropriate when the population is accessible and limited in size, as it eliminates sampling error associated with sample selection and enhances the representativeness of the findings (Creswell, 2018; Saunders et al., 2023). By including the entire population of eligible General Managers, the study sought to obtain a comprehensive assessment of Human Capital Investment, Balinese Local Culture, and employee Multi-competence practices within Bali's hotel industry.

3.3. Research Variables

This study employed three latent variables, namely Human Capital Investment (HCI), Employee Multi-Competence (EMC), and Balinese Local Culture (BLC). Human Capital Investment was specified as the independent variable, Employee Multi-Competence as the dependent variable, and Balinese Local Culture as the moderating variable. The operational definitions and measurement indicators of each construct were adapted from established theories and previous empirical studies in the fields of human capital development, competency management, and organizational culture. The operationalization of the variables is presented in **Table 1**.

3.4. Data Collection Procedure

Data collection was conducted through both online and offline survey methods (Dillman et al., 2014). The questionnaire was developed based on established theories and previous empirical studies related to Human Capital Investment, Employee Multi-Competence, and Balinese Local Culture. Prior to the main survey, a pilot test involving 30 General Managers was conducted to evaluate the clarity, relevance, and comprehensibility of the measurement items. Feedback obtained from the pilot test was incorporated into the final version of the questionnaire to improve the quality and suitability of the instrument for the research context (Creswell, 2018). All measurement items were assessed using a five-point Likert scale ranging from 1 (strongly disagree) to 5 (strongly agree). The completed questionnaires were subsequently screened for completeness and consistency before being analyzed using Partial Least Squares Structural Equation Modeling (PLS-SEM).

Table 1. Operationalization of research variables

No	Variable	Operational Definition	Measurement Indicators	Sources
1	Human Capital Investment (HCI)	Human Capital Investment refers to organizational investments aimed at enhancing employees' knowledge, skills, capabilities, and professional competencies through education, training, certification, career development, and continuous learning initiatives.	HCI1: Education Development; HCI2: Training Investment; HCI3: Professional Certification; HCI4: Knowledge Enhancement; HCI5: Career Development Support; HCI6: Learning and Development Opportunities	(Becker, 1993; Grigorescu et al., 2022; Huang et al., 2021; Schultz, 1980).
2	Employee Multi-Competence (EMC)	Employee Multi-Competence refers to the workforce's ability to perform multiple functions effectively through the integration of technical, managerial, digital, interpersonal, problem-solving, and adaptive competencies.	EMC1: Technical Competence; EMC2: Managerial Competence; EMC3: Digital Competence; EMC4: Interpersonal Competence; EMC5: Problem-Solving Competence; EMC6: Adaptive Competence	(Boyatzis, 1982; Epstein, 2019; Ng & Liu, 2025; Spencer & Spencer, 1993; Stephany & Teutloff, 2023).
3	Balinese Local Culture (BLC)	Balinese Local Culture refers to indigenous cultural values and local wisdom rooted in the philosophy of Tri Hita Karana and manifested through cultural practices that support learning, self-development, work discipline, and human capital development.	BLC1: Implementation of Tri Hita Karana Values; BLC2: Culture-Based Training; BLC3: Culture-Based Service Practices; BLC4: Culture-Based Work Discipline; BLC5: Pride in Applying Balinese Cultural Values; BLC6: Integration of Wariga, Wraspati Kalpa, and Nandurin Karang Awak in Human Capital Development	(Astuti et al., 2021; Damayanti, 2021; I. K. A. D. Putra & Mahendra, 2021; Suradarma et al., 2023).

3.5. Data Analysis Technique

This study employed Partial Least Squares Structural Equation Modeling (PLS-SEM) using SmartPLS 4 software to examine the relationships among Human Capital Investment (HCI), Employee Multi-Competence (EMC), and Balinese Local Culture (BLC). PLS-SEM was selected because it is appropriate for prediction-oriented research, theory development, and the analysis of complex models involving moderating effects and multiple latent constructs measured by several indicators. In addition, PLS-SEM does not require strict assumptions of multivariate normality and performs well with complex structural models (Hair et al., 2017).

The analysis was conducted in two stages: measurement model evaluation (outer model) and structural model evaluation (inner model). The measurement model was assessed using convergent validity, discriminant validity, and reliability criteria. Convergent validity was evaluated through outer loadings (> 0.70) and Average Variance Extracted (AVE > 0.50), while reliability was assessed using Cronbach's Alpha and Composite

Reliability values exceeding 0.70. Discriminant validity was examined using the Fornell–Larcker criterion and the Heterotrait–Monotrait Ratio (HTMT < 0.90) (Hair et al., 2017).

The structural model was evaluated through collinearity assessment using Variance Inflation Factor (VIF < 5), coefficient of determination (R^2), effect size (f^2), predictive relevance (Q^2), and model fit using the Standardized Root Mean Square Residual (SRMR). Hypothesis testing was performed using a bootstrapping procedure with 5,000 resamples. The significance of the path coefficients was determined based on a t-statistic greater than 1.96 and a p-value lower than 0.05 (Hair et al., 2017).

The structural model tested in this study is expressed as follows: $EMC = \beta_1 HCI + \beta_2 BLC + \beta_3 (HCI \times BLC) + \varepsilon$ where EMC represents Employee Multi-Competence, HCI represents Human Capital Investment, BLC represents Balinese Local Culture, HCI × BLC represents the interaction effect, and ε represents the error term.

3.6. Ethical Considerations

Participation in this study was voluntary, and all respondents were informed about the objectives and procedures of the research prior to completing the questionnaire. Informed consent was obtained from all participants before data collection commenced. Respondents were assured that their participation was anonymous and confidential, and that the information provided would be used solely for academic and research purposes. To protect organizational privacy, all data were analyzed and reported in aggregate form without identifying individual respondents or their affiliated organizations. The study was conducted in accordance with the research ethics guidelines of Politeknik Negeri Bali.

4. Results

4.1. Respondent Profile

A total of 256 questionnaires were distributed to General Managers of star-rated hotels in Bali. Of these, 231 usable responses were returned, yielding a response rate of 90.23%. The respondents represented hotels across major tourism destinations in Bali, including South Bali, Ubud, Sanur, Nusa Dua, Kuta, Seminyak, Legian, and North Bali. In terms of professional experience, 67.5% of respondents had more than ten years of managerial experience in the hospitality industry, while 78.8% possessed a bachelor's or master's degree. These characteristics suggest that the respondents were well positioned to provide informed assessments regarding human capital investment, multi-competency development, and organizational cultural practices within their respective hotels.

4.2. Measurement Model Assessment

4.2.1. Convergent Validity

All indicator loadings exceeded the recommended threshold of 0.70, ranging from 0.733 to 0.893. As presented in **Table 2**, Cronbach's alpha values ranged from 0.913 to 0.926, while composite reliability values ranged from 0.933 to 0.942, exceeding the recommended threshold of 0.70. Furthermore, the AVE values ranged from 0.698 to 0.732, surpassing the minimum requirement of 0.50. These results confirm satisfactory internal consistency reliability and convergent validity of all constructs.

Table 2. Results for Cronbach's alpha, Composite reliability, and AVE

	Cronbach's alpha	Composite reliability (rho_c)	Average variance extracted (AVE)
(X)- Human Capital Investment	0.926	0.942	0.732
(Y)- Employee Multi-Competence	0.920	0.937	0.714
(Z)- Balinese Local Culture	0.913	0.933	0.698

4.2.2. Validity Discriminant

Discriminant validity was assessed using the Heterotrait–Monotrait Ratio (HTMT). As shown in **Table 3**, all HTMT values ranged from 0.761 to 0.864, which are below the recommended threshold of 0.90. These findings indicate that the constructs are empirically distinct and demonstrate satisfactory discriminant validity.

Table 3. Results of the discriminant validity test using the HTMT method

	(X)- Human Capital Investment	(Y)- Employee Multi-Competence	(Z)- Balinese Local Culture
(X)- Human Capital Investment			
(Y)- Employee Multi-Competence	0.864		
(Z)- Balinese Local Culture	0.761	0.808	

4.2.3. Structural Model Evaluation (Inner Model Test)

To test the structural model, we examined the values of the multicollinearity test (VIF), R^2 (coefficient of determination), path coefficients, significance, and predictive relevance (Q^2).

4.2.4. Variance Inflation Factor (VIF).

All VIF values were below the recommended threshold of 5.0, indicating that multicollinearity was not a concern in the structural model.

4.2.5. Coefficient of Determination (R^2)

The coefficient of determination (R^2) for Employee Multi-Competence was 0.733, indicating that Human Capital Investment, Balinese Local Culture, and their interaction term jointly explained 73.3% of the variance in Employee Multi-Competence as shown in **Table 4**. According to commonly accepted guidelines, this value indicates substantial explanatory power of the proposed mode.

Table 4. Coefficient of Determination (R^2)

	R-square	R-square adjusted
(Y)- Employee Multi-Competence	0.733	0.730

4.2.6. Effect Size (f^2)

Human Capital Investment exhibited the strongest effect on Employee Multi-Competence ($f^2 = 0.357$), while Balinese Local Culture demonstrated a moderate effect ($f^2 = 0.219$), as shown in **Table 5**.

Table 5. Effect size (f^2)

	(X)- Human Capital Investment	(Y)- Employee Multi-Competence	(Z)- Balinese Local Culture
(X)- Human Capital Investment		0.357	
(Y)- Employee Multi-Competence			
(Z)- Balinese Lokal Culture		0.219	

4.2.7. Q^2 test

The Stone–Geisser predictive relevance (Q^2) value for Employee Multi-Competence was 0.510, indicating strong predictive relevance of the model.

4.3. Evaluation of Path Coefficients and Hypothesis Testing

Hypothesis testing was conducted using the bootstrapping procedure in SmartPLS. The significance of the structural relationships was assessed based on path coefficients (β), t-values, and p-values. The bootstrapping results are presented in **Figure 1**, while the detailed hypothesis testing results are summarized in **Table 6**.

Based on the results of the PLS model estimation using the bootstrapping technique described on **Figure 1**, it can be seen that all paths are significant with p-values < 0.05. The complete results of the significance test for these direct effects are presented in **Table 6**.

As presented in **Table 6**, Human Capital Investment positively influenced Employee Multi-Competence (β = 0.467, t = 6.587, p < 0.001), indicating support for H1. The interaction term between Human Capital Investment and Balinese Local Culture also exhibited a positive and significant effect on Employee Multi-Competence (β = 0.083, t = 4.138, p < 0.001), supporting H2. These results indicate that Balinese Local Culture strengthens the positive relationship between Human Capital Investment and Employee Multi-Competence.

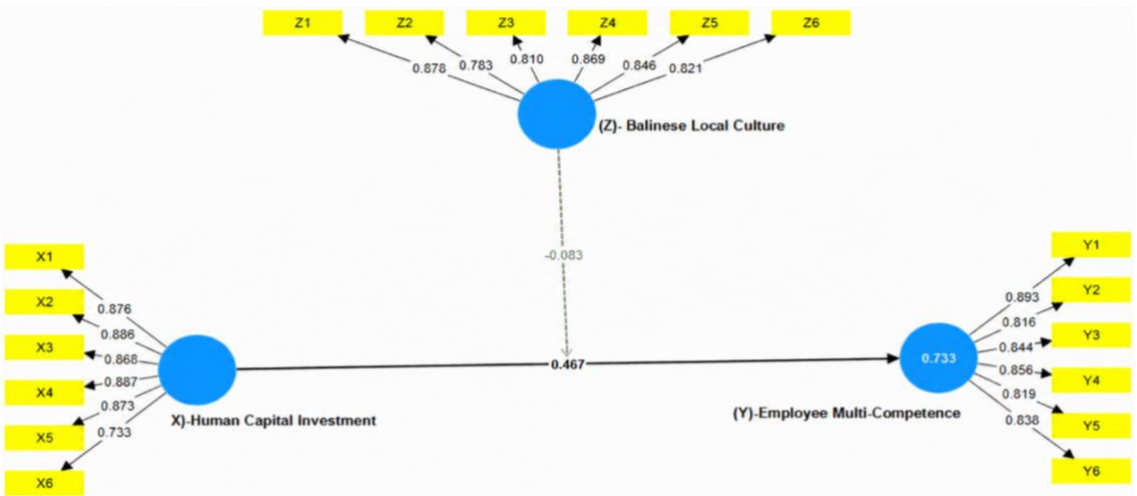


Figure 1. Results of the PLS bootstrapping model estimation

Table 6. Hypothesis testing results

Hypothesis	Path	β	t-value	p-value	Result
H1	HCI → EMC	0.467	6.587	0.000	Supported
H2	HCI × BLC → EMC	0.083	4.138	0.000	Supported

5. Discussion

5.1. Human Capital Investment and Employee Multi-Competence

The findings demonstrate that Human Capital Investment significantly enhances Employee Multi-Competence in Bali's hospitality industry. This result confirms the central proposition of Human Capital Theory, which posits that investments in education, training, certification, and employee development increase individuals' productive capabilities and strengthen organizational performance (Becker, 1993; Schultz, 1980). The positive relationship observed in this study suggests that hotels that consistently invest in employee development are better able to cultivate a workforce capable of performing multiple functions, adapting to changing operational requirements, and responding effectively to service complexity.

This finding is particularly relevant in the contemporary hospitality industry, where technological advancement, workforce shortages, and changing guest expectations increasingly require employees to possess diverse and transferable competencies. Multi-competence is no longer limited to technical expertise within a single department; rather, it encompasses the ability to perform cross-functional tasks, integrate digital capabilities, solve operational problems, and collaborate effectively across organizational boundaries. Consequently, human capital investment contributes not only to competency enhancement but also to workforce flexibility, organizational resilience, and service continuity.

The findings further support competency-based perspectives, which emphasize that superior performance is achieved through the continuous development of knowledge, skills, motives, and behavioral attributes that enable employees to function effectively in diverse work situations (McClelland, 1973; Spencer & Spencer, 1993). In the hospitality context, investments in training and professional development create opportunities for employees to acquire broader competencies beyond their primary job roles. Through learning experiences, job-related training, certification programs, and career development initiatives, employees develop the capability to transfer knowledge across functional areas and adapt to evolving organizational demands.

From the perspective of the Resource-Based View (RBV), the findings suggest that employee multi-competence represents a valuable strategic resource that can contribute to sustainable competitive advantage. Employees who possess diverse and transferable competencies are more capable of supporting operational flexibility and maintaining service quality under changing environmental conditions. Therefore, investments in human capital should not be viewed merely as a cost of workforce development but as a strategic investment that enhances the organization's capability to compete in increasingly dynamic tourism markets.

The findings are also consistent with recent hospitality research emphasizing the growing importance of transferable skills and adaptive competencies in the era of digital transformation and workforce disruption (Epstein, 2019; Stephany & Teutloff, 2023). As hotels increasingly operate within environments characterized by uncertainty and rapid change, organizations require employees who can assume multiple responsibilities and adapt to new technologies, service models, and customer expectations. The results of this study

therefore provide empirical evidence that Human Capital Investment serves as an important mechanism through which hospitality organizations can develop a more versatile, adaptive, and resilient workforce.

5.2. Moderating Role of Balinese Local Culture

The findings reveal that Balinese Local Culture positively moderates the relationship between Human Capital Investment and Employee Multi-Competence. This result indicates that investments in education, training, certification, and employee development generate stronger competency outcomes when implemented within a cultural environment that encourages learning, collaboration, self-development, and adaptability. In other words, the effectiveness of Human Capital Investment does not depend solely on the quantity of resources invested but also on the cultural context in which learning and competency development occur. This finding is consistent with previous studies demonstrating that Balinese cultural values contribute to organizational effectiveness, intellectual capital development, employee commitment, sustainability practices, and organizational resilience within tourism and hospitality organizations (Astuti et al., 2021; Ishwari et al., 2019; Yunita & Salim, 2024).

This finding supports the central proposition of Contingency Theory, which suggests that the effectiveness of organizational practices depends on their alignment with contextual and environmental conditions (Donaldson, 2001). Although Human Capital Investment provides employees with opportunities to acquire new knowledge and competencies, the extent to which these investments are translated into broader capabilities may vary according to the cultural environment in which learning occurs. This argument is consistent with earlier studies suggesting that Balinese cultural values shape employee behavior, organizational learning, collaboration, and knowledge-sharing mechanisms that support workforce development (Astuti et al., 2021; Suradarma et al., 2023). The results therefore suggest that Balinese Local Culture functions as an enabling contextual mechanism that strengthens the transformation of human capital investments into employee multi-competence.

This finding is also consistent with evidence from other cultural contexts, where indigenous and culturally embedded values have been shown to enhance the effectiveness of human capital development initiatives. For example, the Japanese concept of *Ikigai* has been associated with lifelong learning, continuous self-improvement, work engagement, and personal development, thereby supporting workforce adaptability and competency growth (Nyberg et al., 2014; Randall et al., 2022). Similarly, the Korean concept of *Jeong*, which emphasizes social connectedness, trust, and mutual support, has been linked to knowledge sharing and collaborative learning within organizations (Dunford, 2025). These examples suggest that cultural values can function as contextual enablers that strengthen the translation of organizational investments into employee capabilities across different cultural settings.

The moderating effect can also be understood through the philosophical foundation of THK, which emphasizes harmonious relationships among human beings (*Pawongan*), the environment (*Palemahan*), and spiritual values (*Parahyangan*). Previous studies have shown that THK contributes positively to organizational performance, stakeholder engagement,

sustainability-oriented practices, intellectual capital development, and employee commitment in Bali's tourism and hospitality industry (Astuti et al., 2021; Ishwari et al., 2019; Yunita & Salim, 2024). These characteristics create a supportive social environment that encourages knowledge sharing, collaborative learning, mutual support, and continuous self-development among employees. Consequently, training and development initiatives are more likely to produce broader competency outcomes because employees operate within a culture that encourages continuous learning and collective growth. While THK provides the overarching philosophical foundation, its practical influence on competency development can be observed through indigenous practices such as Wraspati Kalpa, Wariga, and Nandurin Karang Awak, which guide individual learning, self-development, and adaptive behavior.

More specifically, the findings highlight the relevance of Wraspati Kalpa, Wariga, and Nandurin Karang Awak as culturally embedded mechanisms that reinforce competency development. Wraspati Kalpa emphasizes self-reflection and continuous self-improvement, encouraging employees to view learning as an ongoing process rather than a one-time organizational intervention (Putra & Mahendra, 2021; Putra, 2024). This orientation increases individual motivation to participate in training activities and continuously develop new competencies. Meanwhile, Wariga promotes preparedness, discipline, and awareness of changing conditions, which support employees' ability to adapt to technological innovation, changing service standards, and evolving guest expectations (Damayanti, 2021; Sukrawati, 2021). Similarly, Nandurin Karang Awak emphasizes the cultivation of personal potential through persistent effort and lifelong learning, reinforcing employees' willingness to expand their skills beyond traditional job boundaries (Eka et al., 2020; Putra, 2023; Simpen, 2021). Collectively, these indigenous practices create a cultural environment that enhances learning readiness, knowledge transfer, and adaptive capability, thereby strengthening the effectiveness of organizational investments in human capital development.

From the perspective of the Resource-Based View, the findings extend the understanding of culture as a strategic intangible resource. Previous hospitality studies have generally positioned Tri Hita Karana as a driver of organizational performance, intellectual capital, sustainability, competitive advantage, and resilience (Astuti et al., 2021; Ishwari et al., 2019; Yunita & Salim, 2024). However, the present study extends this literature by demonstrating that Balinese Local Culture operates not only as a direct organizational resource but also as a contextual capability that amplifies the effectiveness of Human Capital Investment. In other words, local cultural values strengthen the conversion of investments in education, training, certification, and employee development into broader employee competencies. This finding suggests that indigenous cultural values are not merely contextual characteristics but strategic organizational resources that strengthen competency development processes and enhance the returns generated from investments in employee development. In this regard, Balinese Local Culture functions as a complementary strategic capability that amplifies the effectiveness of Human Capital Investment and facilitates the transformation of employee development initiatives into broader workforce competencies.

Theoretically, this study contributes to Human Capital Theory and the Resource-Based View by demonstrating that competency development is not solely determined by investment decisions or organizational resources. Instead, the effectiveness of human capital investment is influenced by indigenous cultural contexts that shape how employees acquire, internalize, transfer, and apply newly acquired knowledge and skills. This finding suggests that local culture can function as a strategic intangible resource that enhances the conversion of human capital investments into workforce capabilities, thereby extending Human Capital Theory and the Resource-Based View by incorporating indigenous cultural context as an important mechanism in competency development within hospitality organizations.

From a managerial perspective, the findings suggest that hospitality organizations should not rely exclusively on formal training and development programs to build employee competencies. Greater outcomes may be achieved when competency development initiatives are designed and delivered in ways that align with local cultural values that encourage learning, collaboration, adaptability, and continuous self-improvement. For hotels operating in culturally embedded destinations such as Bali, integrating indigenous values into human resource development practices may strengthen workforce flexibility, resilience, and long-term competitiveness. Accordingly, Balinese Local Culture should be viewed not merely as a cultural heritage asset but as a strategic capability that enhances the effectiveness of human capital development, strengthens workforce adaptability, and contributes to sustainable competitive advantage in the hospitality industry.

6. Conclusion

This study examined the influence of Human Capital Investment on Employee Multi-Competence and the moderating role of Balinese Local Culture within Bali's hospitality industry. The findings demonstrate that Human Capital Investment significantly enhances Employee Multi-Competence, confirming that investments in education, training, certification, and employee development contribute to the development of a more versatile, adaptive, and resilient workforce. Furthermore, Balinese Local Culture was found to positively strengthen this relationship, indicating that competency development is shaped not only by organizational investments but also by the cultural environment in which employees acquire, internalize, transfer, and apply knowledge and skills.

A key contribution of this study lies in demonstrating that indigenous cultural values are not merely cultural attributes but strategic capabilities that enhance the effectiveness of Human Capital Investment. The findings suggest that the philosophical foundation of Tri Hita Karana, together with the values reflected in Wraspati Kalpa, Wariga, and Nandurin Karang Awak, serves as a cultural mechanism that reinforces learning orientation, adaptability, self-development, and competency expansion. By positioning Balinese Local Culture as a contextual capability that strengthens the conversion of human capital investments into employee multi-competence, this study extends Human Capital Theory and the Resource-Based View while providing empirical evidence that indigenous cultural values can enhance the effectiveness of contemporary human resource development practices. The findings further contribute to the growing literature on indigenous management by

demonstrating that local cultural wisdom can complement contemporary human resource development practices and improve competency development outcomes.

From a practical perspective, the findings suggest that hospitality organizations should complement conventional training and development programs with culturally embedded human resource strategies. Competency development initiatives may generate greater outcomes when they are designed and implemented in ways that align with local cultural values that encourage learning, collaboration, adaptability, and continuous self-improvement. For hotels operating in culturally embedded destinations such as Bali, integrating indigenous values into human resource development practices may strengthen workforce adaptability, organizational resilience, and long-term competitiveness while preserving the unique cultural identity that distinguishes Bali as a global tourism destination.

This study is not without limitations. The research was conducted within Bali's hospitality industry and focused on the moderating role of Balinese Local Culture, which may limit the generalizability of the findings to other sectors or cultural contexts. Future studies are encouraged to examine the proposed relationships in different industries and geographical settings and to explore the role of other indigenous cultural systems in shaping competency development and human capital outcomes.

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Authors' Declaration

Authors' contributions and responsibilities

The authors made substantial contributions to the conception and design of the study. The authors took responsibility for data analysis, interpretation and discussion of results. The authors read and approved the final manuscript.

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Availability of data and materials

All data are available from the authors.

Competing interests

The authors declare no competing interest.

Additional information

No additional information from the authors.

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