

A TISM MODEL WITH THE TRIPLE BOTTOM LINE (TBL) AS THE ULTIMATE OBJECTIVE FROM THE BHAGAVAD GITA

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Abstract - This work aspires to combine classical philosophical views with contemporary sustainability frameworks by formulating a Total Interpretive Structural Modelling (TISM) model that associates the eighteen chapters of the Bhagavad Gita with the Triple Bottom Line (TBL) paradigm, which encompasses social, environmental, and economic realms. Utilizing a qualitative-exploratory methodology, each chapter of the Gita is conceptualized as a variable within this analytical framework, thereby elucidating interconnections that collectively contribute to sustainable practices. The analysis employs Interpretive Structural Modelling (ISM) and MICMAC methodologies to delineate the hierarchical relationships, revealing foundational, integrative, and dependent chapters that collectively constitute a progressive ethical evolution. The findings indicate that the philosophical and ethical insights of the Gita—most notably those concerning self-awareness, duty, and detachment—provide a pragmatic, values-oriented framework for sustainable leadership and organizational strategies. By synthesizing spiritual insights with modern sustainability paradigms, this research advocates for a trans-disciplinary approach to enhancing organizational resilience and ethical governance, thereby positioning the Bhagavad Gita as an enduring guide for addressing contemporary challenges.

Key Words: Bhagavad Gita, Sustainability, Ethical Leadership, Systems Thinking, Spiritual Wisdom,

Introduction

Sustainability, as described via the Triple Bottom Line (TBL) model, is relevant for interpreting the 18 chapters of the Bhagavad Gita, hence encouraging a lifestyle aligned with environmental consciousness by merging ecological, social, and economic factors. The Bhagavad Gita, a key manuscript of spiritual and philosophical insight, can resonate with sustainability by focusing on the mutual reliance of all living creatures and the essential role of guardianship. This perspective finds profound resonance within the Gita's teachings, which consistently emphasize a holistic approach to

existence, transcending mere individualistic pursuits. For instance, the very essence of ethical conduct and compassionate living, fundamental to the 'People' aspect of TBL, is deeply rooted in the Gita. As the Bhagavad Gita reveals, true well-being is intertwined with selfless action and compassion for all beings. This aligns with the 'People' facet of the TBL, emphasizing social equity and welfare. A powerful illustration of this is found in Chapter 16, Verse 2 (part): अहिंसा सत्यमक्रोधस्त्यागः शान्तिरपैशुनम् | दया भूतेष्वलोलुप्त्वं मार्दवं ह्रीरचापलम् || 2|| ahinsā satyam akrodhas tyāgaḥ śhāntir apaiśhunam | dayā bhūteṣhv aloluptvaṁ mārdaṁ hrīr achāpalam ||: Non-violence, truthfulness, freedom from anger, renunciation, peacefulness, aversion to faultfinding, compassion for all beings, freedom from covetousness, gentleness, modesty, and steadfast determination... (focused on 'People' aspect). The phrase "dayā bhūteṣhv aloluptvaṁ" directly translates to "compassion for all beings and freedom from covetousness," embodying a core principle of human welfare and ethical interaction within society.

Furthermore, the Gita's advocacy for selfless action (karma yoga) may be construed as an advocacy for sustainable methodologies that prioritize the welfare of the planet over individualistic pursuits, mirroring the ethical discourse of sustainability that transcends immediate self-interest. This interconnectedness extends to the 'Planet' aspect, emphasizing the responsible stewardship of our natural world. The mutual dependence of all living beings and their environment is elegantly captured in Chapter 3, Verse 14: अन्नाद्भवन्ति भूतानि पर्जन्यादन्नसंभवः | यज्ञाद्भवति पर्जन्यो यज्ञः कर्मसमुद्भवः || 14|| annādbhavanti bhūtāni parjanyaḍannasambhavaḥ | yajñādbhavati parjanyo yajñaḥ karmasamudbhavaḥ || All living beings subsist on food, and food is produced by rains. Rains come from the performance of sacrifice, and sacrifice is born of prescribed duties. This verse highlights the interconnected cycle of nature (food, rain

and sacrifice/action), implying human responsibility to maintain this natural balance for sustenance.

Finally, the Gita's emphasis on righteous action and duty, without attachment to personal gain, provides a forceful framework for the 'Profit' dimension of TBL, guiding ethical economic longevity. This work aspires to combine classical philosophical views with contemporary sustainability frameworks by formulating a Total Interpretive Structural Modelling (TISM) model that associates the eighteen chapters of the Bhagavad Gita with the Triple Bottom Line (TBL) paradigm, which encompasses social, environmental, and economic realms. By synthesizing spiritual insights with modern sustainability paradigms, this research advocates for a trans-disciplinary approach to enhancing organizational resilience and ethical governance, thereby positioning the Bhagavad Gita as an enduring guide for addressing contemporary challenges.

The principle of stewardship, as articulated within various religious frameworks, posits that humanity bears the obligation to nurture the Earth, a notion that is in alignment with the Gita's discourses on duty and righteousness (*dharma*) (DeWeese, 2023; Eom & Ng, 2023). This concept is congruent with the ethos of coexisting harmoniously with nature, a precept similarly espoused in Stoic philosophy, which advocates for dietary choices that mitigate environmental repercussions by opting for locally sourced, plant-based sustenance (Whiting et al., 2020). The Gita's focus on selfless action (*karma yoga*) may be construed as an advocacy for sustainable methodologies that prioritize the welfare of the planet over individualistic pursuits, mirroring the ethical discourse of sustainability that transcends immediate self-interest (Yamada et al., 2022). Moreover, the Gita's teachings can be interpreted as endorsing a comprehensive worldview, analogous to the systems thinking paradigm in sustainability, which promotes the perception of human and ecological systems as dynamically interrelated (Davelaar, 2021). This viewpoint is bolstered by the increasing acknowledgment of spirituality's influence in fostering environmental stewardship, as spiritual belief systems frequently cultivate a sense of obligation towards the natural world and can incite pro-environmental conduct (Omoyajowo et al., 2023). The amalgamation of these spiritual and ethical dimensions with sustainability principles can facilitate a reinterpretation of the Gita's teachings to advocate for a lifestyle that honors ecological constraints and promotes social justice, thereby advancing a sustainable future (de Oliveira Pinto & Vilaça, 2023; Malt & Majid, 2023). By harnessing the spiritual insights embedded within the Gita, individuals may find inspiration to embrace practices that enhance environmental health, thereby aligning personal and

collective endeavors with the overarching objectives of sustainability (Puglisi & Buitendag, 2022).

Although sustainability paradigms such as the Triple Bottom Line (TBL) have gained significant prominence in addressing intricate ecological, social, and economic dilemmas, their amalgamation with spiritual and philosophical doctrines remains inadequately explored. The Bhagavad Gita, an enduring reservoir of ethical and metaphysical insight, imparts profound revelations regarding values such as duty (*dharma*), selfless action (*karma yoga*), and interconnectedness, which resonate profoundly with the principles of sustainability. Nevertheless, previous endeavors to correlate the Gita with sustainability have predominantly been theoretical or interpretive in nature, lacking a systematic analytical framework to methodically delineate and quantify these interrelations. This circumstance engenders a methodological void within sustainability scholarship that constrains the practical application of spiritual teachings to informed decision-making. In an effort to remedy this deficiency, the present investigation utilizes Total Interpretive Structural Modelling (TISM) to examine the hierarchical influence among the 18 chapters of the Gita, with the TBL established as the overarching aim. The research aspires to elucidate and categorize the interconnections among the chapters of the Gita based on their pertinence to sustainability, construct a hierarchical model that accurately reflects these interrelations, and illustrate how interpretive structural Modelling instruments-such as ISM and MICMAC can be employed in the analysis of philosophical texts. By undertaking this endeavor, the study not only fortifies methodological rigor in trans-disciplinary sustainability inquiry but also furnishes a systematic framework for harmonizing ancient spiritual wisdom with modern sustainability strategies and policy formulation.

With Interpretive Structural Modelling (ISM), one can systematically analyze the connections that exist among thematic elements within complicated texts like the Gita and the Triple Bottom Line (TBL) aspects of sustainability, covering economic, social, and environmental considerations. The utility of ISM is particularly pronounced in this context, given its capacity to discern and illustrate hierarchical relationships and influence dynamics among variables, thereby providing a robust framework conducive to informed decision-making. The advent of tools such as SmartISM has augmented the implementation of ISM by mitigating errors associated with manual calculations and enhancing the categorization of variables through methodologies like MICMAC, which is essential for sustainability research (Ahmad & Qahmash, 2021). The employment of ISM in sustainability scholarship aligns with the broader movement towards the adoption of systems thinking and trans-

disciplinary frameworks, which underscore the significance of integrating diverse knowledge systems and stakeholder perspectives to effectively tackle sustainability challenges (Ives et al., 2023; Reed et al., 2023). In summary, ISM offers a valuable methodological framework for systematically investigating the intricate relationships between the teachings of the Gita and sustainability goals, thereby bolstering informed decision-making and strategic planning in sustainability endeavors (Selin & Selin, 2022).

Literature Review

The progression from *Arjuna Vishada Yoga* (Crisis of conscience) (chapter 1) to *Sankhya Yoga* (Nature of self, duty, detachment) (chapter 2) within the *Bhagavad Gita* signifies a substantial evolution in the realm of leadership psychology, transitioning from emotional paralysis to a state of rational clarity. This metamorphosis is analogous to contemporary leadership dilemmas wherein emotional upheaval can significantly hinder decision-making processes (Krishnan, 2022a). In Chapter 1, Arjuna's moral and psychological turmoil serves as a quintessential illustration of the emotional discord and indecisiveness that leaders encounter in high-stress scenarios, a predicament reminiscent of the personal crises elaborated upon by Hickman and Knouse, wherein leaders are compelled to reconcile their human vulnerabilities to sustain effective leadership (Hogan, 2023). Chapter 2 presents *Sankhya Yoga*, which underscores the significance of rational self-awareness, duty (*dharma*), and detachment, thereby offering a robust framework for value-oriented decision-making. This aligns with the managerial shift from affect-driven leadership to purpose-driven leadership, where the amalgamation of emotional intelligence and rational analysis facilitates effective decision-making in times of pressure (Hogan, 2023; Menon et al., 2021). The insights of the *Bhagavad Gita* regarding consciousness and attentional focus further augment this comprehension by accentuating the necessity of concentrated attention and its ethical ramifications, which are pivotal for leaders to nurture a judicious approach to decision-making (Maitra, 2022a). This integration of ancient philosophical wisdom and modern psychological perspectives emphasizes the continued significance of the *Bhagavad Gita* in confronting contemporary leadership challenges.

The *Bhagavad Gita*, particularly Chapter 2, *Sankhya Yoga*, functions as a seminal framework for comprehending duty, action, and self-awareness, which are essential in both spiritual and leadership paradigms. This chapter's focus on the transience of the corporeal self and the moral principles associated with detached duty lays the groundwork for subsequent chapters that translate these tenets into pragmatic insights for leadership and management.

Chapter 2 presents *Sankhya Yoga*, which underscores the significance of rational self-awareness, duty (*dharma*), and detachment, thereby offering a strong framework for value-oriented decision-making. This aligns with the managerial shift from affect-driven leadership to purpose-driven leadership, where the amalgamation of emotional intelligence and rational analysis facilitates effective decision-making in times of pressure. The ethical dimension of professional conduct, central to the 'Profit' aspect of TBL, is profoundly articulated in this chapter, encouraging actions performed with integrity rather than solely for results. A cornerstone teaching in this regard is Chapter 2, Verse 47: कर्मण्येवाधिकारस्ते मा फलेषु कदाचन | मा कर्मफलहेतुर्भूर्मा ते सङ्गोऽस्त्वकर्मणि || 47|| karmanyevādhikāraṣṭe mā phaleṣu kadācana | mā karmaphalāheturbhūrmā te saṅgo'stvakarmaṇi || You have a right to perform your prescribed duties, but you are not entitled to the fruits of your actions. Never consider yourself to be the cause of the results of your activities, and never be attached to inaction. This is a fundamental verse on Karma Yoga. It teaches ethical conduct in work and business—focusing on diligent effort and duty without being solely driven by or attached to profits or outcomes. This fosters a sense of responsibility and integrity.

Chapter 3, *Karma Yoga*, expounds upon the concept of action devoid of attachment, resonating with motivational paradigms such as Vroom's Expectancy Theory, which is vital for contemporary management methodologies as it aligns with the notion of executing responsibilities without fixation on the results (A. N. Patel, 2024; D. K. Patel, 2023). This concept is crucial for the 'Profit' dimension of TBL, advocating for sustainable economic activities driven by duty and excellence rather than avarice. The *Gita* emphasizes the importance of performing one's duties efficiently and without attachment to outcomes in Chapter 3, Verse 19: तस्मादसक्तः सततं कार्यं कर्म समाचर | असक्तो ह्याचरन् कर्म परं आप्नोति पूरुषः || 19|| tasmādasaktaḥ satataṁ kāryaṁ karma samācara | asakto hyācāraṁ karma paraṁ āpnoti pūruṣaḥ || Therefore, always perform your duty efficiently and without attachment to the results, because by working without attachment one attains the Supreme. This verse reinforces the principle of selfless action and ethical work. It suggests that performing one's duties (including professional and business activities) with dedication but without excessive greed or attachment to the 'profit' as the sole motive leads to higher fulfilment and ethical business practices.

Chapter 4 synthesizes knowledge with action, correlating with transformational leadership and ethical decision-making, which are imperative for cultivating a culture characterized by purpose and integrity within organizations (Mallik, 2024;

Satpathy & Muniapan, 2016). Chapter 5 harmonizes the notions of renunciation and engagement, while Chapter 6 advances this trajectory into self-discipline through the practice of meditation, themes that are increasingly scrutinized in the context of emotional intelligence and self-management (Agarwal & Singaiah, 2023). The Gita's doctrines concerning self-awareness, ethical decision-making, and resilience are particularly pertinent in the contemporary accelerated business milieu, providing a framework that transcends conventional Western management theories and underscores holistic development and ethical leadership (S. Dhiman, 2019a). Moreover, the Gita's perspectives on self-management and personal leadership present a strategic roadmap for individuals aspiring to optimize productivity and attain both personal and professional objectives, underscoring its universal relevance beyond strictly spiritual realms (Agarwal & Singaiah, 2023; Jain, 2023). By amalgamating these ancient insights with modern organizational theory, the Bhagavad Gita proffers a comprehensive guide for leadership development, effectively bridging the divide between ancient wisdom and contemporary management practices (Dhillon, 2023; A. N. Patel, 2024).

The Bhagavad Gita's chapters 3, 4, and 5 emphasize karma yoga (*Action without attachment*), jnana yoga (*Knowledge and action*), and karma sannyasa yoga (*Renunciation & discipline*), creating essential ideas that echo through the subsequent chapters of the work. These chapters elucidate the notion of executing one's responsibilities devoid of attachment to the outcomes, a tenet referred to as *niṣkāmakarma*, which is pivotal to the Gita's teachings on altruistic action and is further examined in subsequent chapters as a pathway to attain moksha, or liberation from the cyclical existence of rebirth (Lehtonen, 2021). The notion of karma yoga, as articulated in Chapter 3, underscores the significance of actions that are congruent with dharma (duty) and is intricately associated with the Gita's extensive discourse on consciousness and focus, which is elaborated in later chapters to distinguish between conventional and yogic states of consciousness (Maitra, 2022b). Chapter 4's emphasis on jnana yoga unveils the transformative efficacy of knowledge, which is a persistent motif in the Gita, accentuating the necessity of comprehending one's authentic self and the essence of reality, a motif that is revisited in deliberations concerning the metaphysical dimensions of the self and the cosmos (Chandra & Ranjan, 2022a). Chapter 5, which addresses the renunciation of action, establishes the groundwork for the Gita's inquiry into the equilibrium between action and renunciation, a duality that is further scrutinized within the framework of attaining spiritual liberation through disciplined practice and detachment (Krishnan, 2022b). Collectively, these chapters formulate the foundational basis for the Gita's

all-encompassing philosophical framework, which synthesizes action, knowledge, and devotion as viable avenues to spiritual enlightenment, themes that are intricately interwoven into the fabric of the text's subsequent chapters.

The notion of *amanitvam*, or humility, as articulated in the Bhagavad Gita, holds significant relevance in the realm of ethical leadership, as it promotes an environment wherein leaders actively engage in listening and empathizing with their subordinates, thereby cultivating a more inclusive and ethically sound workplace (Simha, 2022). This perspective is congruent with the foundational tenets of ethical leadership, which underscore the criticality of moral integrity alongside the attentive consideration of stakeholders' interests (Halbusi et al., 2023). Moreover, the Gita's exploration of consciousness and focused attention, as delineated in Chapter 6 *Dhyana Yoga* (Self-discipline, mind control), serves to augment a leader's capacity to concentrate and render informed decisions, consequently enhancing organizational effectiveness (Maitra, 2022a). The teachings of the Gita regarding the imperishable self in Chapter 8 *Aksara Brahma Yoga* (Legacy and purpose) can also be associated with the principle of non-self in Buddhist philosophy, which posits that leaders ought to transcend ego-driven attachments in pursuit of a superior echelon of spiritual leadership (Fry & Vu, 2023). This paradigm assists leaders in eschewing pseudo-spiritual leadership modalities that are excessively self-referential, redirecting their focus towards the collective welfare of their organization. Furthermore, the Gita's advocacy for knowledge and comprehension in Chapter 7 *Jnana Vijnana Yoga* (Deep knowledge of reality) can be correlated with the evolution of management theories that prioritize environmental sustainability and ethical imperatives, as these domains necessitate a profound understanding of intricate systems and the capacity to amalgamate diverse viewpoints (Chandra & Ranjan, 2022b). In summation, the philosophical teachings of the Bhagavad Gita furnish a comprehensive framework for cultivating leadership attributes that are not only efficacious but also ethical and sustainable, thereby imparting significant insights for contemporary management theory.

The chapters of the Bhagavad Gita establish a conduit from abstract theoretical comprehension to profoundly ingrained practice (*bhakti*), thereby constructing a comprehensive leadership paradigm pertinent to contemporary organizational frameworks. Shruti Rai 2023 elucidates that the Gita confronts fundamental leadership dilemmas, mental equilibrium, ethical accountability, and adept crisis management—through doctrines that underscore equanimity and duty-driven action. Chapter 9 *Raja Vidya Raja Guhya Yoga* (Highest truths and devotion) presents devotion not merely as passive acquiescence but as a disciplined state of awareness, seamlessly integrating spirituality into the decision-making

process. Rai correlates this with contemporary leadership by elucidating how cognizance of a broader purpose cultivates resilience and ethical clarity within corporate environments (Rai, 2023). This approach, particularly relevant to the 'Planet' aspect of TBL, implies a deep reverence for existence and the natural world, leading to more sustainable choices. The omnipresence of the Divine, which forms the basis for respecting all creation, is described in Chapter 9, Verse 4: मया ततमिदं सर्वं जगदव्यक्तमूर्तिना | मत्स्थानि सर्वभूतानि न चाहं तेष्ववस्थितः || 4|| mayā tatamidam sarvaṁ jagadavyaktamūrtinā | matsthāni sarvabhūtāni na cāhaṁ teṣhvavasthitaḥ || By Me, in My unmanifested form, this entire universe is pervaded. All beings are in Me, but I am not in them. This verse speaks to the omnipresence of the Divine in all creation. This spiritual understanding fosters a sense of reverence and respect for all forms of life and nature, implicitly promoting conservation and non-harm.

Chapter 10 *Vibhuti Yoga* (Brand Leadership / Charismatic Leadership) further amplifies this discourse by depicting how divine manifestations are expressed through a spectrum of human capabilities. In a managerial context, this serves to inspire the acknowledgment of varied strengths among team members. This aligns with interpretation of the Bhagavad Gita's ethical framework: the equilibrium between performance excellence (*artha*) and ethical duty (*dharma*), guiding leaders to promote diversity whilst maintaining integrity (Dash, 2023). Chapter 11 *Vishwarupa Darshana Yoga* (Visionary Leadership / Systems Theory) significantly broadens this viewpoint through the revelation of Krishna's universal form, providing a metaphorical representation of systems thinking. Leaders, akin to Arjuna, must comprehend the broader ramifications of their decisions—a competency indispensable for effectively managing change and complexity. Dhiman (2019) asserts that such a comprehensive vision instructs leaders on the significance of long-term foresight and moral fortitude, resonating with the ethical foundations established in preceding chapters such as 2 (*Sankhya Yoga*) and 3 (*Karma Yoga*) (S. Dhiman, 2019b). Ultimately, Chapter 12 *Bhakti Yoga* (Employee Engagement / Transformational Leadership) crystallizes the essence of leadership as an act of service grounded in devotion, humility, and emotional intelligence. Dash underscores that these attributes encapsulate contemporary theories of servant leadership and stakeholder-oriented business paradigms. These teachings find resonance with earlier chapters addressing *karma* (Chapter 3) and *jñāna* (Chapter 4), illustrating a natural evolution toward integrative leadership where knowledge, action, and devotion converge. Incorporating the principles of the Gita into the leadership framework of Industry 4.0, Dhiman et al. (2024) contend that

adaptability, ethical grounding, and participatory management are pivotal for navigating the swift currents of technological change. The vision presented in the Gita offers a counterbalance to transactional management by anchoring transformation in spiritual clarity (A. Dhiman et al., 2024). In the 13th chapter, known as *Kshetra-Kshetrajna Vibhaga Yoga* (Self-awareness in Leadership / Cognitive Behavioural), the separation of the physical entity (*kṣetra*) from the conscious observer (*kṣetrajña*) is clarified, highlighting the value of self-awareness and critical analysis. (Perumpallikunnel, 2013) interprets this as an exhortation for individuals to nurture self-knowledge and cultivate detachment, ultimately resulting in a state of equanimity and liberation. This perspective is congruent with the notion of emotional intelligence within the sphere of management, where self-awareness is indispensable for proficient leadership and sound decision-making. Leaders possessing insight into their internal emotional states are more adept at regulating their responses and interactions, thereby promoting a more harmonious organizational milieu.

Chapter 14, entitled *Gunatraya Vibhaga Yoga* (Personality Theory / Organizational Culture), elucidates the three *guṇas*—*sattva* (goodness), *rajas* (passion), and *tamas* (ignorance), which constitute essential attributes that significantly shape human conduct. Phogat et al., (2020) illustrate the connections between these *guṇas* and unique personality traits, asserting that understanding these factors can facilitate personal growth and effective behavior management. Within a managerial framework, the acknowledgment of these qualities equips leaders with the capacity to discern the strengths and developmental needs of team members, thereby fostering enhanced team dynamics and improving conflict resolution strategies. Chapter 15, *Puruṣottama Yoga* (Root Cause Analysis / Value Chain Theory), introduces the idea of the Supreme Person (*Purushottam*), who exists beyond both the transient and the eternal. This chapter emphasizes the significance of detachment and the quest for elevated knowledge. (Garg, 2025) points out how these principles can be integrated into psychotherapy to enhance resilience and deepen existential awareness. In the realm of management, this concept evolves into visionary leadership, where leaders rise above immediate issues to concentrate on long-term objectives and the collective good, exemplifying the tenets of servant leadership and ethical decision-making. Incorporating these philosophical insights into management practices inspires leaders to cultivate self-awareness, grasp the inherent qualities that shape behavior, and strive for ethical and visionary leadership. This integration not only fosters personal development but also aids in establishing organizations rooted in wisdom, compassion, and a sense of purpose.

Bhagavad Gita represents the philosophical and ethical pinnacle of the text, transforming its metaphysical revelations

into practical living guidance. Chapter 16, titled "*Daivasura Sampad Vibhaga Yoga*," delineates the distinction between divine (*daivi*) and demoniac (*asuri*) traits—qualities such as fearlessness, self-discipline, and honesty juxtaposed with arrogance, cruelty, and ignorance—establishing moral behaviour as essential for spiritual advancement. This chapter directly informs the 'People' aspect of TBL by defining the ethical qualities essential for social well-being and responsible leadership. These divine qualities lay the groundwork for a compassionate and harmonious society as revealed in Chapter 16, Verse 2 (part of a longer passage 16.1-3): अहिंसा सत्यमक्रोधस्त्यागः शान्तिरपैशुनम् | दया भूतेष्वलोलुप्त्वं मार्दवं

हीरचापलम् || 2|| ahinsā satyam akrodhas tyāgaḥ śhāntir apaiśhunam | dayā bhūteṣhv aloluptvaṁ mārḍavaṁ hrīr achāpalam || (focused on 'People' aspect): Non-violence, truthfulness, freedom from anger, renunciation, peacefulness, aversion to faultfinding, compassion for all beings, freedom from covetousness, gentleness, modesty, and steadfast determination... The phrase "dayā bhūteṣhv aloluptvaṁ" directly translates to "compassion for all beings and freedom from covetousness," embodying a core principle of human welfare and ethical interaction within society.

This ethical dichotomy is further explored in Chapter 17, "*Śraddhātṛaya Vibhaga Yoga*," which discusses how personal faith, dietary choices, austerity, and acts of charity are influenced by the three gunas: *sattva* (purity), *rajas* (passion), and *tamas* (ignorance). This chapter directly contributes to the 'People' facet of TBL by detailing how actions performed with a sattvic (goodness) disposition lead to greater social good and selfless contributions. The importance of sattvic charity is highlighted in Chapter 17, Verse 20: दातव्यमिति यद्दानं दीयतेऽनुपकारिणे | देशे काले च पात्रे च तद्दानं सात्त्विकं स्मृतम् || 20|| dātavyamiti yaddānaṁ dīyate'nupakāriṇe | deśe kāle ca pātre ca taddānaṁ sāttvikaṁ smṛtam || Charity given to a worthy person simply because it is right to give, without consideration of anything in return, at the proper time and in the proper place, is stated to be in the mode of goodness. This verse highlights the virtue of selfless giving and social responsibility, emphasizing charity given without expectation of return, which fosters community welfare. Sattvic actions are characterized by selflessness and cleansing, rajasic actions are motivated by ego and personal gain, whereas tamasic actions are misguided or detrimental. These ideas resonate with and expand on the previous examination of gunas in Chapter 14 and the principles of karma yoga presented in Chapters 2 and 3. Lastly, Chapter 18, "*Moksha Sannyasa Yoga*," provides a thorough integration of the Gita's teachings, distinguishing between the renunciation (*sannyasa*) of action itself and the renunciation of attachment to results (*tyaga*),

ultimately urging the surrender of all responsibilities to the Divine. Krishna emphasizes that this surrender results in moksha, or liberation from the cycle of rebirth. Collectively, these chapters weave together the Gita's spiritual perspective with a strong ethical and psychological framework, illustrating how righteous behavior, informed by an understanding of one's own nature, leads to ultimate liberation. Scholars observe that these final chapters do not propose entirely new doctrines but instead clarify and structure previous teachings into a coherent, actionable vision for spiritual existence (Hegde & Nayak, 2025; Phogat et al., 2020).

In conclusion, the Bhagavad Gita offers a significant philosophical discourse that intricately weaves together metaphysical wisdom with practical guidance, providing a timeless framework for leadership that aligns closely with modern organizational needs. As it unfolds through its insightful chapters, the Gita transitions from personal moral dilemmas to comprehensive approaches centered on self-discipline, ethical accountability, and visionary leadership, ultimately culminating in a holistic model that prioritizes self-awareness, resilience, and the relinquishment of ego-driven objectives. This development signifies the foundational beliefs of the Triple Bottom Line (TBL) system—People, Planet, and Profit—supporting a unified combination of social equity, environmental mindfulness, and economic longevity. The Gita's focus on dharma (duty), tyaga (detachment), and bhakti (devotion) resonates with the TBL's advocacy for purpose-led actions that rise above self-serving motives and encourage communal welfare. For example, sattvic leadership traits founded on humility, compassion, and moral integrity directly relate to the "People" aspect; the Gita's teachings regarding harmony with the environment and detachment from materialism align with the "Planet" facet; and its advocacy for consistent, value-driven performance under constraint corresponds with long-term "Profit" objectives. By merging the Gita's spiritual and ethical insights with the TBL framework, organizations and leaders are better positioned to achieve sustainable success, ensuring that economic objectives are fulfilled without sacrificing moral principles or social accountability. The timeless wisdom of the Bhagavad Gita serves as an enduring guide for addressing contemporary challenges, reinforcing the notion that true success encompasses not only financial prosperity but also social well-being and environmental health. As the Gita profoundly advises in Chapter 2, Verse 47: कर्मण्येवाधिकारस्ते मा फलेषु कदाचन | मा कर्मफलहेतुर्भूर्मा ते सङ्गोऽस्त्वकर्मणि || 47|| You have a right to perform your prescribed duties, but you are not entitled to the fruits of your actions. Never consider yourself to be the cause of the results of your activities, and never be

attached to inaction. This verse encapsulates the essence of detached action, which is vital for ethical profit and sustainable endeavors. Therefore, the Bhagavad Gita not only remains a timeless spiritual reference but also stands out as an essential text for transformative leadership in the age of conscious capitalism and ethical management. In conclusion, the Bhagavad Gita offers a significant philosophical discourse that intricately weaves together metaphysical wisdom with practical guidance, providing a timeless framework for leadership that aligns closely with modern organizational needs. This development signifies the foundational beliefs of the Triple Bottom Line (TBL) system—People, Planet, and Profit—supporting a unified combination of social equity, environmental mindfulness, and economic longevity. The Gita's focus on *dharma* (duty), *tyaga* (detachment), and *bhakti* (devotion) resonates with the TBL's advocacy for purpose-led actions that rise above self-serving motives and encourage communal welfare.

Table-1Bhagavad Gita and Modern Management: A Chapter-wise Alignment of Spiritual Wisdom with Leadership Theories

Gita Chapter	Key Theme	Corresponding Management Theory	Explanation
1. Arjuna Vishada Yoga	Crisis of conscience	Decision Theory / Vroom-Yetton Decision Model	Reflects the complexity of leadership dilemmas and emotional decision-making under uncertainty.
2. Sankhya Yoga	Nature of self, duty, detachment	Maslow's Hierarchy of Needs / Theory of Rational Choice	Introduces purpose, self-awareness, and balanced decision-making — essentials in leadership psychology.
3. Karma Yoga	Action without attachment	Process Theories of Motivation (Vroom's Expectancy Theory)	Stresses performance, not outcomes; leaders should focus on systems and effort.
4. Jnana Karma Sannyasa Yoga	Knowledge and action	Knowledge Management / Transformational Leadership	Promotes sharing knowledge, ethical leadership, and leading by example.
5. Karma Sannyasa Yoga	Renunciation & discipline	Servant Leadership / Situational Leadership Theory	Encourages adaptive leadership based on wisdom and non-egoistic action.
6. Dhyana Yoga	Self-discipline, mind control	Self-Management Theory / Emotional Intelligence (EI)	Shows how mindfulness and internal focus build effective, composed leaders.
7. Jnana Vijnana Yoga	Deep knowledge of reality	SWOT Analysis / Systems Thinking	Encourages holistic understanding of strengths, weaknesses, and the environment.
8. Aksara Brahma Yoga	Legacy and purpose	Strategic Planning / Succession Management	Leadership tied to long-term vision, legacy, and mindful exit strategy.
9. Raja Vidya Raja Guhya Yoga	Highest truths and devotion	Intrinsic Motivation / Herzberg's Two-Factor Theory	Devotion and purpose as motivators beyond material incentives.
10. Vibhuti Yoga	Krishna's divine manifestations	Brand Leadership / Charismatic Leadership	Represents organizational identity, value differentiation, and charismatic inspiration.
11. Vishwarupa Darshana Yoga	Cosmic vision	Visionary Leadership / Systems Theory	Leaders must grasp the macro-vision, beyond daily tasks — big-picture thinking.
12. Bhakti Yoga	Devotional service	Employee Engagement / Transformational Leadership	Highlights emotional connection to purpose — how loyalty drives performance.
13. Kshetra-Kshetragna Vijnana Yoga	Field and knower	Self-awareness in Leadership / Cognitive Behavioural Theory	Differentiating between self and environment, mindfulness in decision-making.
14. Gunatraya Vijnana Yoga	Three Gunas (traits)	Personality Theory (Big Five) / Organizational Culture	Sattva, Rajas, Tamas ≈ conscientiousness, ambition, inertia in workplace behaviour.
15. Purushottama Yoga	Root of existence	Root Cause Analysis / Value Chain Theory (Porter)	Encourages understanding foundational inputs and value creation.
16. Daivasana	Ethical and unethical	Corporate Ethics / CSR &	Contrasts ethical vs toxic leadership

Sampad Yoga	Vibhava nature	Governance Models	and their consequences.
17. Traya Yoga	Shraddha Types of faith	Organizational Behaviour / Cultural Dimensions Theory (Hofstede)	Belief systems shape team behaviour and commitment.
18. Moksha Sannyasa Yoga	Ultimate synthesis and renunciation	Change Management / Strategic Execution (Kotter's 8 Steps)	Final transformation: theory-to-practice, knowledge-to-action transition.

Research Methodology

This research endeavor aims to meticulously correlate the 18 chapters of the Bhagavad Gita with the Triple Bottom Line (TBL) paradigm of sustainability, comprising the dimensions of People, Planet, and Profit. Through the application of Total Interpretive Structural Modelling (TISM) (Rajesh, 2017), the study elucidates intricate spiritual constructs as hierarchical variables that contribute to the discourse of sustainable development. It employs a qualitative-exploratory methodology, bolstered by interpretive modelling, to create a nexus between ancient wisdom and contemporary management frameworks, thereby underscoring the significance of spiritual insights in the context of sustainable leadership and business operations.

Each chapter of the Gita is conceptualized as a variable (CH1–CH18), each encapsulating fundamental philosophical or ethical themes. Chapter 19 (TBP) is also designated as the variable, representing the TBL framework and synthesizing ecological, social, and economic dimensions. These chapters resonate with modern constructs such as Transformational Leadership, Emotional Intelligence, and Ethical Governance, with scholarly literature substantiating the linkages between spirituality, organizational behavior, and sustainability. The methodological framework entails the construction of a Structural Self-Interaction Matrix (SSIM) derived from expert contributions, which evaluates the conceptual interrelations between chapters utilizing symbolic logic (V, A, X, O). This matrix is subsequently transformed into an Initial Reachability Matrix, which is refined through transitivity to yield the Final Reachability Matrix (Mathiyazhagan et al., 2013). The chapters are then categorized into four distinct clusters: Autonomous (low drive/dependence), Dependent (low drive/high dependence), Linkage (high drive/high dependence), and Independent (high drive/low dependence). This classification elucidates the strategic importance of each chapter in fostering sustainable practices. Further analytical procedures utilizing the Conical Matrix establish a hierarchy ranging from CH1 (Arjuna's ethical dilemma) to CH18 (Moksha), with TBL positioned at the apex as the ultimate objective. MICMAC analysis discerns foundational chapters (for example, CH1, CH2, CH3) characterized by substantial driving power and integrative chapters (for example, CH17, CH18) exhibiting significant dependence (Sindhu et al., 2016).

Expert validation, which encompasses scholars specializing in philosophy, sustainability, and leadership, has ensured a rigorous evaluation of the interrelationships among chapters, thereby augmenting the reliability of the model. In summary, this study provides a comprehensive framework for the integration of spiritual principles into sustainable leadership strategies, with the TBL serving as the principal guiding tenet.

Results and Discussion

Structural Self-Interaction Matrix (SSIM)

Table-2: The Structural Self-Interaction Matrix (SSIM) presents an extensive representation of the complex interrelationships among the 18 chapters of the Bhagavad Gita (CH1–CH18) alongside the Triple Bottom Line (TBL) variable (CH19). Utilizing a symbolic notation system—where “V” signifies a chapter that exerts direct influence on another, “A” denotes being subject to influence, “X” indicates reciprocal influence, and “O” represents the absence of a direct relationship—the table systematically categorizes the interactions among these philosophical and ethical constructs within a hierarchical framework. This matrix is derived from a meticulous literature review and expert validation, providing a sophisticated comprehension of the dynamics between foundational concepts, such as the crisis of conscience articulated in CH1 and the emerging themes of duty, selfless action, and knowledge presented in CH2–CH5.

Table -2: Structural Self-Interaction Matrix (SSIM)																			
Variables	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
CH1		V	O	O	O	O	O	O	O	O	O	O	O	O	O	O	O	O	O
CH2			V	V	V	V	V	V	V	V	V	V	V	V	V	V	V	V	V
CH3				V	X	O	O	O	O	O	O	O	O	O	O	O	O	O	V
CH4					V	O	V	V	V	V	O	V	V	V	V	V	V	V	V
CH5						O	O	O	O	O	O	O	O	O	O	O	O	V	V
CH6							O	V	O	O	O	O	O	O	O	O	O	V	V
CH7								V	X	V	V	V	O	O	O	O	O	V	V
CH8									O	O	O	O	O	O	O	O	O	V	V
CH9										V	V	O	O	O	O	O	O	V	V
CH10											V	O	O	O	O	O	O	V	V
CH11												O	O	O	O	O	O	V	V
CH12													O	O	O	O	O	V	V
CH13														V	V	O	O	V	V
CH14															V	V	V	V	V
CH15																O	O	V	V
CH16																	V	V	V
CH17																		V	V
CH18																			V
TBP																			

Note: The relationships presented in this table are derived from a comprehensive literature review and expert opinion.

As the matrix progresses, it elucidates how these initial chapters establish the conceptual groundwork for the more integrative and transformative teachings conveyed in CH6–CH12, which underscore self-discipline, meditation, emotional intelligence, and the synthesis of knowledge with action. The subsequent chapters, CH13–CH18, exhibit an augmented dependence power, assimilating these earlier teachings into a cohesive philosophy that resonates with the ethical and spiritual mandates of sustainability. Importantly,

CH19 (TBL) is situated at the apex of this structure, suggesting that all antecedent chapters collectively inform and propel the realization of the Triple Bottom Line—an integrated framework that harmonizes social, environmental, and economic considerations. The SSIM, therefore, not only delineates the sequential evolution of spiritual insights within the Gita but also accentuates their applicability to contemporary sustainability frameworks, thereby establishing an essential foundation for the subsequent interpretive structural modelling analyses, which encompass the Initial and Final Reachability Matrices and the Conical Matrix. Ultimately, this thorough mapping highlights the transformative capacity of amalgamating ancient spiritual wisdom with modern sustainability objectives, providing a comprehensive roadmap for ethical leadership and sustainable practices.

Initial Reachability Matrix

Table 3, the Initial Reachability Matrix (IRM), illustrates the direct conceptual interconnections among the eighteen chapters of the Bhagavad Gita and the principal objective—Triple Bottom Line (TBL)—within the paradigm of Total Interpretive Structural Modelling (TISM). This matrix quantitatively elucidates which chapters function as principal catalysts while identifying those that exhibit greater dependency, thereby providing significant insights into the manner in which spiritual doctrines from the Gita can be systematically integrated into a sustainability paradigm. Chapter 2 (*Sankhya Yoga*) is distinguished by its superior driving power (18), accentuating its essential contribution to the establishment of the ethical and philosophical underpinnings of the Gita. Its motifs of duty, self-awareness, and detachment are pervasive throughout the entire model, exerting influence on nearly every subsequent chapter. In a similar vein, Chapter 4 (*Jnana Karma Sannyasa Yoga*) demonstrates considerable influence (driving power 14), merging the concepts of knowledge and action—fundamental components for sustainable leadership. Chapters such as Chapter 3 (*Karma Yoga*), Chapter 5 (*Karma Sannyasa Yoga*), and Chapter 7 (*Jnana Vijnana Yoga*) occupy intermediary driving positions. These chapters function as linkages, transmuting foundational principles into pragmatic insights, such as performance devoid of attachment, renunciation, and systems thinking. They are instrumental in constructing a bridge between the Gita’s early philosophical foundations and its subsequent practical implementations.

Conversely Chapters 17 (*Shraddha Traya Vibhaga Yoga*) and 18 (*Moksha Sannyasa Yoga*) exhibits substantial dependence but minimal driving power, signifying their function in assimilating and consolidating earlier teachings. These chapters integrate faith, ethical conduct, and renunciation into

a cohesive framework that aligns with sustainable values. At the apex of the hierarchy, Chapter 19 (TBL) epitomizes the culmination of these teachings, marked by the highest dependence score (19), symbolizing the pragmatic application of spiritual wisdom in harmonizing the interests of people, planet, and profit.

The IRM delineates a discernible progression from conceptual awakening (for example, Chapter 1: ethical dilemma) to ethical action and ultimate liberation (Chapter 18), with sustainability (TBL) as the definitive integrative objective. This methodical transition emphasizes how ancient wisdom can effectively inform contemporary strategic planning, particularly in the realms of ethical leadership and sustainability.

Table -3: Initial Reachability Matrix

Variables	1	2	3	4	5	6	7	8	9	0	1	2	3	4	5	6	7	8	9	Driving Power
CH1	1	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2
CH2	0	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	18
CH3	0	0	1	1	1	0	0	0	0	0	0	0	0	0	0	0	0	0	1	5
CH4	0	0	0	1	0	1	1	1	1	1	0	1	1	1	1	1	1	1	1	14
CH5	0	0	1	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	1	4
CH6	0	0	0	0	0	1	0	1	0	0	0	0	0	0	0	0	0	0	1	4
CH7	0	0	0	0	0	1	1	1	1	1	1	1	0	0	0	0	0	0	1	8
CH8	0	0	0	0	0	0	1	0	0	0	0	0	0	0	0	0	0	0	1	3
CH9	0	0	0	0	0	1	0	1	1	1	1	0	0	0	0	0	0	0	1	7
CH10	0	0	0	0	0	0	0	0	1	1	0	0	0	0	0	0	0	0	1	4
CH11	0	0	0	0	0	0	0	0	0	1	0	0	0	0	0	0	0	0	1	3
CH12	0	0	0	0	0	0	0	0	0	0	1	0	0	0	0	0	0	0	1	3
CH13	0	0	0	0	0	0	0	0	0	0	0	1	1	1	0	0	0	0	1	5
CH14	0	0	0	0	0	0	0	0	0	0	0	0	1	1	1	1	1	1	1	6
CH15	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	0	0	1	3
CH16	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	1	1	1	4
CH17	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	3
CH18	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	2
TBP	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
Dependence Power																			1	1
Power	1	2	3	3	4	2	4	5	4	5	6	4	3	4	5	4	5	7	8	

Note: Relationship derived from the SSIM matrix

The IRM delineates a discernible progression from conceptual awakening (for example, Chapter 1: ethical dilemma) to ethical action and ultimate liberation (Chapter 18), with sustainability (TBL) as the definitive integrative objective. This methodical transition emphasizes how ancient wisdom can effectively inform contemporary strategic planning, particularly in the realms of ethical leadership and sustainability.

Final Reachability Matrix

The Final Reachability Matrix (FRM), as illustrated in Table 4, presents a detailed, transitivity-validated hierarchy of interrelationships among the 18 chapters of the Bhagavad Gita, elucidating their collective contribution to the overarching goal of sustainability as conceptualized through the Triple Bottom Line (TBL). The matrix emphasizes the evolution of fundamental spiritual principles into actionable insights within a sustainability framework. Significantly, Chapter 1 (*Arjuna Vishada Yoga*) exhibits the highest driving power, underscoring its pivotal role in instigating ethical

reflection and moral inquiry, which constitute the foundation of all subsequent teachings. This ethical dilemma introduces the existential tension requisite for transformation, thereby positioning CH1 as the moral fulcrum upon which the entirety of the Gita is constructed. Chapter 2 (*Sankhya Yoga*) closely follows in terms of influence, with its thematic focus on duty, self-awareness, and detachment providing the philosophical scaffolding for leadership rooted in rational ethics and resilience. Chapters 3 to 5, centered on karma yoga (action devoid of attachment), *jnana-karma* synthesis (knowledge in action), and renunciation-function as critical linkage variables, each possessing substantial driving power. These chapters act as conduits, facilitating the translation of the Gita's moral insights into pragmatic frameworks that align with the TBL pillars of people, planet, and profit. Their significance is particularly pronounced in relation to sustainable leadership, wherein selfless action, ethical clarity, and strategic non-attachment are imperative for long-term decision-making.

Mid-level chapters such as CH6 (*Dhyana Yoga*), CH10 (*Vibhuti Yoga*), and CH13 (*Kshetra-Kshetrajna Vibhaga Yoga*) are instrumental in actualizing the inner transformation requisite for outer change. These chapters engage with mindfulness, self-mastery, and metaphysical discernment, essential competencies for ethical and systems-based leadership. Concurrently, Chapters 14 to 17 delve into human behavior, moral discernment, and belief systems, thereby anchoring the Gita's ethical philosophy within quotidian choices and organizational culture. Such insights are particularly valuable for navigating the psychological and cultural dynamics inherent in sustainable practice. The concluding sections of the model, represented by Chapters 17 and 18, exhibit a greater degree of dependency, signifying their integrative function. They synthesize prior teachings into a cohesive ethical doctrine centered on renunciation, faith, and liberation. Ultimately, Chapter 19, which epitomizes the TBL, ascends to the pinnacle of the hierarchy with the highest dependence power, symbolizing the culmination of spiritual wisdom into actionable strategies for social equity, environmental equilibrium, and economic prosperity.

Table -4 Final Reachability Matrix

Variables	1	2	3	4	5	6	7	8	9	0	1	1	1	1	1	1	1	1	1	Driving Power
CH1		1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	19
CH2	0	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	13
CH3	0	0	1	1	1	0	*	*	*	*	*	*	*	*	*	*	*	*	1	16
CH4	0	0	*	1	1	0	1	1	1	1	1	*	1	1	1	1	1	1	1	16
CH5		1					1	1	1	1	1	1	1	1	1	1	1	1		
CH6	0	0	1	*	1	0	*	*	*	*	*	*	*	*	*	*	*	*	1	16
CH7	0	0	0	0	0	1	0	1	0	0	0	0	0	0	0	0	0	0	1	14
CH8	0	0	0	0	0	0	1	1	1	1	1	0	0	0	0	0	0	0	1	18
CH9							1													
CH10	0	0	0	0	0	0	1	*	1	1	1	0	0	0	0	0	0	0	1	18
CH11	0	0	0	0	0	0	0	0	0	0	1	0	0	0	0	0	0	0	0	14
CH12	0	0	0	0	0	0	0	0	0	0	0	1	0	0	0	0	0	0	0	13
CH13																				
CH14	0	0	0	0	0	0	0	0	0	0	0	0	1	1	1	*	*	1	1	7
CH15	0	0	0	0	0	0	0	0	0	0	0	0	0	1	1	1	1	1	1	6
CH16	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	0	13
CH17	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	13
CH18	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	12
TBP	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
Dependence Power																				1
Power	1	2	5	5	5	3	7	9	7	8	9	8	6	7	8	8	9	8	9	

Note: Final Reachability Matrix after transitivity check

The FRM thus illustrates a distinct evolutionary trajectory from ethical introspection and rational clarity to integrative spiritual leadership and sustainable action. This model substantiates the notion that ancient philosophical texts, when examined through structured methodologies such as TISM, can significantly inform contemporary frameworks of ethical governance and sustainability. The layered progression of influence accentuates the Gita's enduring relevance in shaping holistic, values-driven leadership in an intricate and interdependent world.

Level Partition

Table 5 presents a comprehensive level partition analysis derived from the Final Reachability Matrix within the Total Interpretive Structural Modelling (TISM) paradigm, elucidating the sequential influence of each Bhagavad Gita chapter (CH1–CH18) and the Triple Bottom Line (CH19) in constructing a pathway to sustainability. The level partition identifies CH1 (Arjuna Vishada Yoga) at Level 9, highlighting its critical role in initiating ethical introspection and marking the beginning of the transformational journey. It serves as the moral fulcrum for the ethical and spiritual evolution within the Gita. CH2 (*Sankhya Yoga*), positioned at Level 8, underscores self-awareness, duty (*dharma*), and detachment, providing essential philosophical foundations for sustainable leadership rooted in resilience and rationality. Chapters CH3, CH4, and CH5, located at Level 7, function as pivotal transitional chapters emphasizing selfless action (*karma yoga*), knowledge-action integration (*jnana karma*), and renunciation (*karma sannyasa*), facilitating the shift from theoretical to practical ethical applications essential for sustainability. The inclusion of CH6 (Dhyana Yoga) and CH10 (Vibhuti Yoga) at Level 4, alongside CH16 (*Daivasura*

Sampad Vibhaga Yoga), denotes the emergence of inner mastery and discernment necessary for aligning ethical behavior with elevated leadership consciousness, fostering emotional intelligence and moral clarity. Noteworthy are CH14 (*Gunatraya Vibhaga Yoga*) and CH13 (*Kshetra-Kshetrajna Vibhaga Yoga*) at Levels 5 and 6, respectively, addressing human nature and self-awareness, indicating that understanding one's personality is vital for manifesting ethical actions—a crucial aspect of the sustainability journey. Chapters at Level 3, including CH8, CH11, CH12, CH15, and CH17, serve as integrative elements focusing on legacy, systems thinking, devotion, value orientation, and faith, synthesizing prior insights into applicable frameworks and reinforcing the connection between personal values and institutional ethos. As the model approaches its conclusion, CH18 (*Moksha Sannyasa Yoga*) at Level 2 encapsulates the integration of renunciation and liberation into actionable wisdom, representing the culmination of individual ethical and spiritual development essential for achieving the ultimate goal.

Table -5: Level Partition

Elements	Reachability Set	Antecedent Set	Intersection Set	Level
1	1,	1,	1,	9
2	2,	1, 2,	2,	8
3	3, 4, 5,	1, 2, 3, 4, 5,	3, 4, 5,	7
4	3, 4, 5,	1, 2, 3, 4, 5,	3, 4, 5,	7
5	3, 4, 5,	1, 2, 3, 4, 5,	3, 4, 5,	7
6	6,	1, 2, 6,	6,	4
7	7, 9,	1, 2, 3, 4, 5, 7, 9,	7, 9,	5
8	8,	1, 2, 3, 4, 5, 6, 7, 8, 9,	8,	3
9	7, 9,	1, 2, 3, 4, 5, 7, 9,	7, 9,	5
10	10,	1, 2, 3, 4, 5, 7, 9, 10,	10,	4
11	11,	1, 2, 3, 4, 5, 7, 9, 10, 11,	11,	3
12	12,	1, 2, 3, 4, 5, 7, 9, 12,	12,	3
13	13,	1, 2, 3, 4, 5, 13,	13,	6
14	14,	1, 2, 3, 4, 5, 13, 14,	14,	5
15	15,	1, 2, 3, 4, 5, 13, 14, 15,	15,	3
16	16,	1, 2, 3, 4, 5, 13, 14, 16,	16,	4
17	17,	1, 2, 3, 4, 5, 13, 14, 16, 17,	17,	3
18	18,	1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 18,	18,	2
19	19,	14, 15, 16, 17, 18,		
		1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 19,	19,	1
		14, 15, 16, 17, 18, 19,		

Note: The final level partition after 9 iterations

Lastly, CH19, embodying the Triple Bottom Line (TBL), occupies Level 1, symbolizing that sustainability—encompassing people, planet, and profit—is a collective outcome stemming from the cumulative advancement of ethical awareness, disciplined action, and spiritual wisdom, indicating that sustainability results from profound philosophical alignment and transformative leadership guided by values and inner consciousness.

Digraph

The digraph in Figure-1 depicts a TISM-based hierarchical structure illustrating the interrelations among the Bhagavad Gita's 18 chapters, culminating in sustainability as represented by Chapter 19 (TBL). Each node corresponds to a chapter (CH1–CH18), with directed edges indicating influence, established through expert-validated conceptual connections.

The digraph's structure demonstrates a logical progression from foundational philosophical issues to integrated ethical and leadership models aimed at sustainable practices. Chapter 1 (*Arjuna Vishada Yoga*) forms the base, symbolizing the moral crisis that spurs the discourse. Acting as the primary catalyst for spiritual and ethical change, CH1 holds the highest driving power. Chapter 2 (*Sankhya Yoga*) establishes the fundamental ethical and philosophical underpinnings related to duty, detachment, and self-awareness, significantly impacting subsequent chapters. Chapters 3 to 5, emphasizing karma yoga, knowledge-action integration, and renunciation, are pivotal in linking philosophical concepts to leadership principles. These chapters possess substantial driving power, bridging theoretical ethics with practical application. Mid-level chapters such as CH6 (*Dhyana Yoga*), CH10 (*Vibhuti Yoga*), and CH13 (*Kshetra-Kshetrajna Vibhaga Yoga*) focus on mindfulness, discipline, and self-awareness, crucial for fostering emotional intelligence in leadership. Chapters 14 to 17 delve into human behavior, moral judgment, and belief systems, essential for cultivating organizational culture and ethical decision-making.

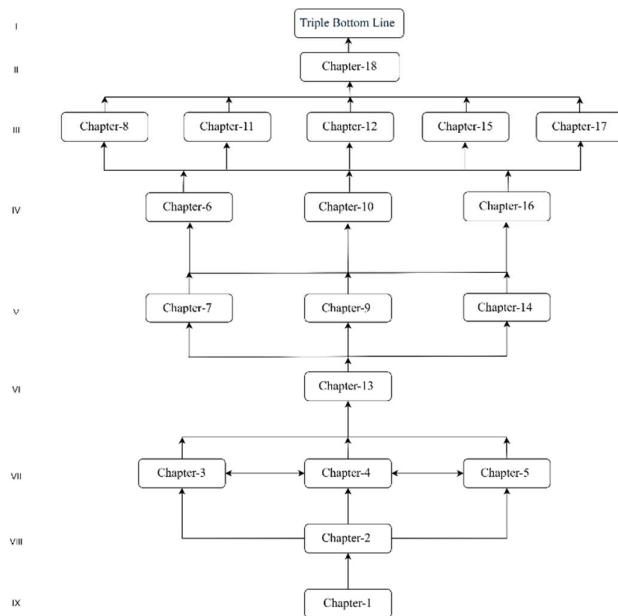


Figure 1: Digraph

The digraph's upper layers consist of CH18 (*Moksha Sannyasa Yoga*) and CH19 (TBL). Chapter 18 consolidates the Gita's teachings into a cohesive ethical framework centered on renunciation, faith, and liberation. It signifies the apex of self-transformation leading to ethical leadership. Chapter 19, embodying the TBL framework, represents the pinnacle of dependence power with no independent influence, indicating that sustainable outcomes—People, Planet, and Profit—are attainable only through the integration of prior values and practices. The digraph illustrates a transformative

process: starting with ethical conflict, moving through knowledge and action, advancing via self-regulation and social ethics, and reaching holistic sustainability. This structured representation confirms that the Bhagavad Gita's teachings, when systematically interpreted, offer a comprehensive framework for aligning ancient spiritual insights with contemporary sustainability challenges.

Conical Matrix

The Conical Matrix synthesizes a hierarchical framework from Total Interpretive Structural Modelling (TISM), illustrating the collective impact of the Bhagavad Gita's 18 chapters on achieving sustainability via the Triple Bottom Line (TBL). This matrix functions as a conceptual map delineating a spiritual and ethical journey from moral dilemmas to transformative leadership and sustainable practice. At the hierarchy's base, Chapter 1, *Arjuna Vishada Yoga*, positioned at Level 9, embodies the existential crisis and ethical paralysis that catalyze inner inquiry and sustainable consciousness. Chapter 2, *Sankhya Yoga*, at Level 8, provides philosophical foundations through themes of self-awareness, detachment, and duty, serving as a rational guide for ethical decision-making and principled leadership. Chapters 3 to 5—*Karma Yoga*, *Jnana Karma Sannyasa Yoga*, and *Karma Sannyasa Yoga*—located at Level 7, act as crucial transitional segments that emphasize the application of ethics through selfless action and the integration of knowledge and practice. This transition is essential for translating inner realization into strategies that align with the core principles of sustainability: people, planet, and profit. The mid-tier levels (Levels 4 to 6) include chapters that enhance the ethical leadership competencies required for modern challenges. The Chapter 6 (*Dhyana Yoga*) and Chapter 10 (*Vibhuti Yoga*), both at Level 4, focus on mindfulness and emotional intelligence, vital for effective leadership in contemporary organizations. Chapter 16 (*Daivasura Sampad Vibhaga Yoga*), also at Level 4, underscores moral discernment by differentiating divine from demoniac traits in leadership. Chapters 13 (*Kshetra-Kshetrajna Vibhaga Yoga*) and 14 (*Gunatraya Vibhaga Yoga*), occupying Levels 6 and 5 respectively, explore self-awareness and human behavior through spiritual metaphysics and personality theory, providing insights for cultivating ethical sustainability in organizational contexts.

Table 6: Conical Matrix

Variable	19	18	8	11	12	15	17	6	10	16	7	9	14	13	3	4	5	2	1	Driving Power	Level
19	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
18	1	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2
8	1	1	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3
11	1	1	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3
12	1	1	0	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3
15	1	1	0	0	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3
17	1	1	0	0	0	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	3
6	1	1	1	0	0	0	0	1	0	0	0	0	0	0	0	0	0	0	0	0	4
10	1	1	0	1	0	0	0	0	1	0	0	0	0	0	0	0	0	0	0	0	4
16	1	1	0	0	0	0	1	0	0	1	0	0	0	0	0	0	0	0	0	0	4
7	1	1	1	1	0	0	0	1	0	1	1	0	0	0	0	0	0	0	0	0	8
9	1	1	1	1	0	0	0	1	0	1	1	0	0	0	0	0	0	0	0	0	8
14	1	1	0	0	0	1	0	0	1	0	0	1	0	0	0	0	0	0	0	0	6
13	1	1	0	0	0	1	1	0	0	1	0	0	1	1	0	0	0	0	0	0	7
3	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	16
4	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	16
5	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	16
2	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	8
1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	19
Dependence	19	18	9	9	8	8	9	3	8	8	7	7	6	5	5	5	2	1			
Level	1	2	3	3	3	3	3	4	4	4	5	5	5	6	7	7	7	8	9		

Note: Conical Matrix derived from the Final Reachability Matrix

Level 3 includes integrative chapters 8, 11, 12, 15, and 17, which synthesize themes of legacy, systems thinking, and collective consciousness in shaping institutions. These chapters illustrate the convergence of metaphysical and pragmatic concerns, reinforcing sustainability as both a moral and strategic imperative. Chapter 18, Moksha Sannyasa Yoga, at Level 2, encapsulates the Gita's ethical teachings through a doctrine prioritizing collective welfare over personal gain. Chapter 19, representing the Triple Bottom Line (TBL), resides at Level 1 and signifies that sustainability is contingent upon deeply ingrained values and ethical conduct developed through preceding stages. This positioning emphasizes that the equilibrium of social equity, environmental awareness, and economic responsibility emerges from inner transformation rather than external imposition. The Conical Matrix supports the thesis that sustainability is a cumulative result of spiritual evolution and ethical leadership. Each chapter of the Gita progressively enhances a broader consciousness that aligns individual transformation with systemic sustainability. The hierarchical structure presented in this model provides a comprehensive framework for merging ancient philosophical insights with contemporary sustainability paradigms, thus underscoring the Bhagavad Gita's ongoing significance in addressing modern leadership and ecological challenges.

MICMAC Analysis

The MICMAC analysis in Figure 2 categorizes the chapters of the Bhagavad Gita according to their driving and dependence powers within the Total Interpretive Structural Modelling (TISM) framework. It organizes the chapters into four clusters—Independent, Linkage, Dependent, and Autonomous—each reflecting different levels of influence and dependency relevant to sustainability as per the Triple

Bottom Line (TBL). Chapters such as CH1, CH2, CH3, and CH4 are identified as independent variables, characterized by high driving power and low dependence, forming the model's ethical and philosophical foundation. Their independence positions them as essential drivers for sustainability, rooted in spiritual clarity and ethical leadership. Conversely, chapters such as CH5, CH7, CH9, and CH13 serve as linkage variables, exhibiting both high driving and high dependence power, thereby acting as crucial connectors that translate philosophical insights into actionable strategies. Their central role suggests significance in operationalizing values like knowledge, devotion, and self-awareness, while their dual high values indicate volatility, necessitating alignment between doctrine and implementation for structural coherence. Chapters CH17, CH18, and CH19 are identified as dependent variables, characterized by high dependence and low driving power, synthesizing earlier teachings into ethical and sustainability frameworks. Particularly, CH19, representing the TBL, is the most dependent node, encapsulating the Gita's values into a practical approach harmonizing social, environmental, and economic objectives. Notably, the model does not classify any chapter as fully autonomous, indicating that every chapter contributes meaningfully to the sustainability discourse.

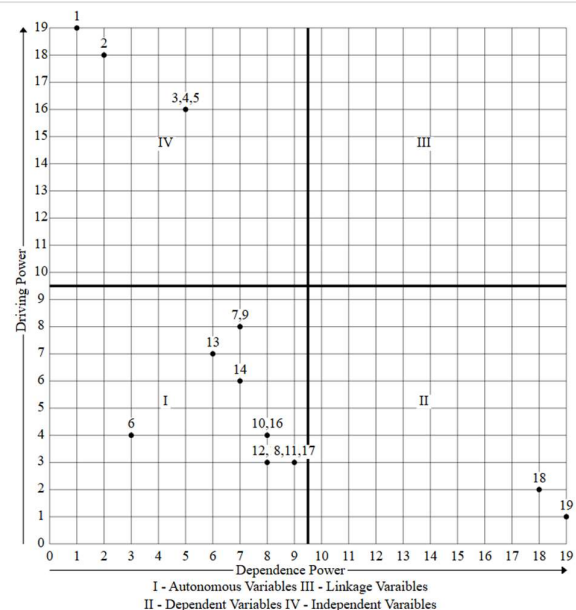


Figure 2 MICMAC Analysis

Ultimately, the MICMAC analysis underscores the Bhagavad Gita's significance as a multidimensional framework for ethical leadership and sustainable development. This classification provides practitioners, educators, and policymakers with a strategic roadmap, delineating foundational chapters for ethical grounding, mid-level

chapters for integration, and concluding chapters for outcome realization. The findings reinforce the notion that sustainable success arises from cumulative, values-based transformation, a principle deeply embedded in the Gita's teachings.

TISM (Total Interpretive Structural Modelling)

The TISM model, as depicted in Figure 3, delineates a hierarchical and interpretative framework that associates the eighteen chapters of the Bhagavad Gita with the contemporary paradigm of sustainability, encapsulated within the Triple Bottom Line (TBL)—People, Planet, and Profit. This conceptual structure serves as a conduit between ancient spiritual wisdom and contemporary management theory,



Figure 3 TISM Model

providing a systematic pathway from ethical contemplation to sustainable praxis. At the foundational tier of this hierarchy resides Chapter 1, Arjuna Vishada Yoga, which vividly illustrates a moment of ethical turmoil and moral paralysis. This fundamental quandary mirrors the decision-making dilemmas encountered by contemporary leaders, particularly in contexts characterized by high stakes. In alignment with Decision Theory and the Vroom-Yetton Decision Model, this chapter embarks on a journey of moral contemplation and inner awakening, which is indispensable for sustainable leadership.

Chapter 2, *Sankhya Yoga*, subsequently emerges as a philosophical cornerstone that emphasizes duty, detachment, and self-awareness. It resonates with Maslow's Hierarchy of Needs and Rational Choice Theory, highlighting a leader's evolution toward elevated ethical comprehension and rational decision-making. These foundational revelations establish the

groundwork for the pragmatic application of values within leadership and sustainability. Chapters 3, 4, and 5, *Karma Yoga*, *Jnana Karma Samnyasa Yoga*, and *Karma Samnyasa Yoga* serve as pivotal transitional phases within the model. They amalgamate theory with practice, advocating for selfless action, knowledge-informed decision-making, and disciplined leadership. These thematic elements correspond with Vroom's Expectancy Theory, Transformational Leadership, and Servant Leadership frameworks, underscoring that effective leadership emerges from ethical clarity, adaptability, and an absence of attachment to outcomes.

As the model advances, chapters such as *Dhyana Yoga* (CH6) and *Vibhuti Yoga* (CH10) underscore the significance of emotional intelligence and charismatic leadership. These chapters champion self-discipline and visionary cognition, drawing upon Self-Management Theory and Brand Leadership principles. Jointly, they assist in nurturing leaders who are both emotionally sturdy and proficient at galvanizing others through a lucid sense of purpose and fidelity to their values. Chapter 11 *Vishwarupa Darshana Yoga*, further expands upon this notion by endorsing a systems-thinking paradigm in leadership. It encourages leaders to comprehend the broader ramifications of their decisions, a critical characteristic in the navigation of complex and interconnected sustainability challenges. This perspective aligns with Visionary Leadership and Systems Theory, reinforcing the necessity for foresight in steering organizational transformation.

Chapters 13 through 17 delve into ethical conduct, personality, and organizational culture, providing valuable insights into the manner in which internal belief systems inform external behaviors. Chapter 13 (*Kshetra-Kshetrajna Vibhaga Yoga*), associated with Cognitive Behavioral Theory, accentuates the significance of self-awareness within leadership. Chapter 14 (*Gunatraya Vibhaga Yoga*), connected to Personality Theories and Organizational Culture, scrutinizes human dispositionssattva, rajas, and tamaswhich can be correlated with workplace behaviors such as integrity, ambition, and inertia. These chapters articulate that constructed not solely upon decision-making paradigms but also on individual ethics and emotional equilibrium.

At the upper echelons of the hierarchy, Chapters 17 and 18 amalgamate preceding teachings into a unified ethical paradigm. Chapter 18 (*Moksha Samnyasa Yoga*), which aligns with Change Management and Strategic Execution theories, embodies the apex of ethical maturation and internal metamorphosis. It posits that authentic leadership necessitates the relinquishment of ego and an unwavering commitment to the collective welfare. Ultimately, Chapter 19, which epitomizes the Triple Bottom Line (TBL), occupies the zenith

of the model. It exhibits the highest degree of dependence power, indicating that sustainability conceptualized as an equilibrium among social equity, environmental stewardship, and economic viability is not merely an isolated objective but the inevitable result of profound ethical and spiritual progression.

The TISM model illustrated in Figure 3 reveals a significant evolution from moral ambiguity to enlightened leadership, ultimately culminating in sustainable practices. By synthesizing spiritual insights from the Bhagavad Gita with modern management theories, the model offers a pragmatic framework for values-driven leadership. It emphasizes that sustainability transcends mere procedural outcomes; rather, it embodies a profound ethical commitment that can only be realized through the amalgamation of self-awareness, ethical conduct, and systemic reasoning. This hierarchical progression serves as a compelling guide for both scholars and practitioners in cultivating transformative leadership within an increasingly intricate and interconnected global landscape.

Conclusion

This investigation presents an innovative examination of the Bhagavad Gita through the prism of sustainability, thereby establishing a distinctive conceptual connection between ancient spiritual knowledge and the modern Triple Bottom Line (TBL) paradigm. Employing Total Interpretive Structural Modelling (TISM), this investigation clearly explains the connections found within the eighteen chapters of the Gita, thereby culminating in the discovery of TBL's core pillars: People, Planet, and Profit. The amalgamation of interpretive structural methodologies, including ISM and MICMAC, has facilitated a meticulous, hierarchical analysis that correlates the philosophical core of each chapter with pragmatic sustainability requirements. The results reveal that the ethical and metaphysical teachings of the Gita possess not only timeless validity but also considerable pertinence to contemporary leadership, governance, and organizational paradigms. Foundational chapters, including Arjuna Vishada Yoga and Sankhya Yoga, function as ethical and psychological stimuli, encouraging profound introspection and philosophical lucidity. Intermediate chapters provide implementable leadership frameworks rooted in *karma* (action), *jnana* (knowledge), and *bhakti* (devotion), which correspond with transformational, servant, and systems-oriented leadership theories. The concluding chapters integrate the spiritual odyssey into a cohesive doctrine of renunciation, ethical behaviour, and liberation culminating in the TBL as a pragmatic and sustainable aspiration. The hierarchical models constructed through reachability matrices, conical structuring, and MICMAC clustering articulate that sustainability, as conceptualized within the TBL, represents

not a solitary endpoint but rather a composite result of ethical evolution, emotional intelligence, and visionary leadership. The positioning of Chapter 19 (TBL) at the pinnacle of the model signifies this culmination, reinforcing the notion that sustainable practices must be anchored in profound moral consciousness and systemic comprehension.

Significantly, this research contributes to the progressive discourse on trans-disciplinary sustainability by providing a structured, philosophical framework for the integration of spiritual tenets into contemporary business and policy paradigms. The model empowers educators, leaders, and policymakers to embrace a values-centric approach that reconciles material objectives with spiritual and ethical awareness. In conclusion, the Bhagavad Gita, interpreted through the TISM framework with the TBL as its ultimate goal, emerges not merely as a spiritual guide but as a strategic manual for sustainable leadership. This alignment underscores the lasting significance of ancient wisdom in shaping resilient, equitable, and ecologically sustainable futures. Future inquiries may extend this framework to additional philosophical texts or examine its applicability in empirical organizational contexts, thereby further advancing the intersection of spiritual insight and sustainability science.

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