

9. Can we take a few real case studies of accounting frauds and check for IKS insights and validate the effectiveness of these parameters to prevent or timely detect the anomalies?

As part of ongoing research, the focus will be on assessing the effectiveness of IKS parameters by applying them to well-known accounting scandals such as Enron and Satyam. The goal is to determine the capability of these parameters in preventing or detecting similar issues.

8.0 APPRAISAL

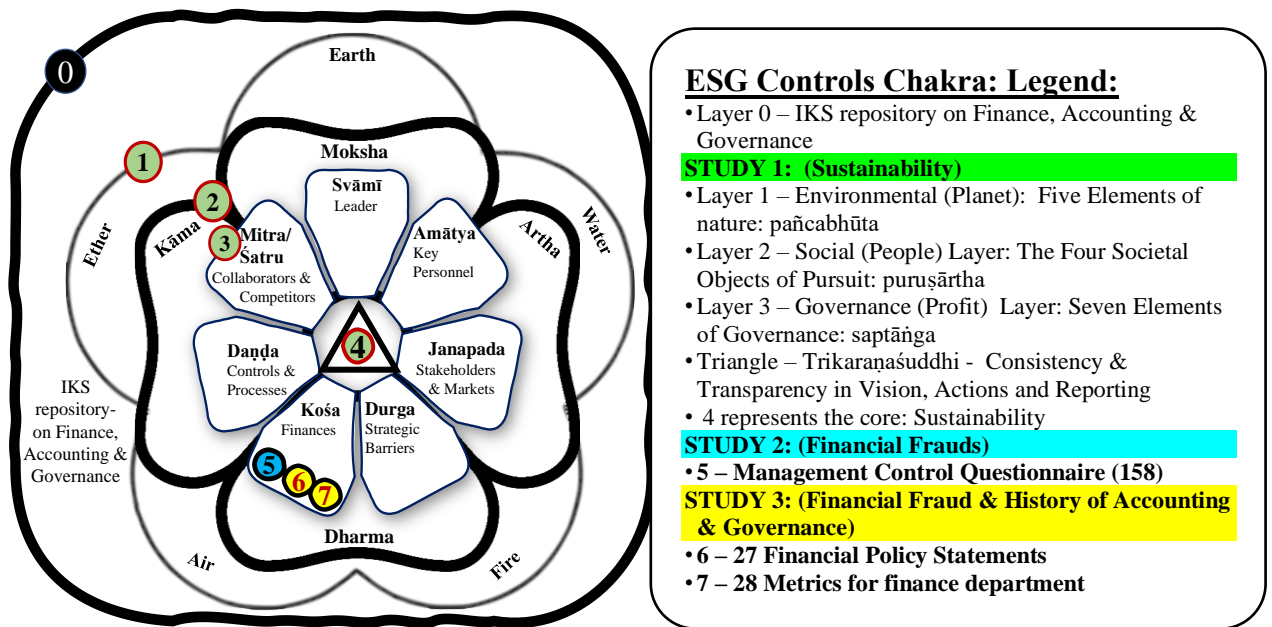
8.1 SUMMARY OF THE FINDINGS

There are five important, practically useful outputs from this Research. They are:

1. **Sustainability Reporting Model** with 10 practical insights/principles for implementation
2. **Management-Control Audit Questionnaire** on 8 Key Functions: – based on which the auditor can determine the nature, extent and timing of audit procedures. This can also be used for Self-Assessment of Entity Controls by Management
3. **27 Finance Policy statements** over 4 functions which can be incorporated into the Company’s policy documents to enhance the effectiveness of the finance organisation.
4. **28 Key Metrics** for evaluating the Finance department of an organization. These can be implemented for team and individual goal setting and evaluation.
5. Overall **Integrated Framework** for ESG Reporting and Internal Controls called as “**ESG & Internal Controls Chakra**”.

Implementing these along with existing Internal Control Frameworks would make prevailing practices more robust.

Figure No.45: An Integrated framework for ESG Reporting and Internal Controls



8.2 CONCLUSIONS

1. ESG reporting, accounting frauds, and Indian contribution to the history of accounting & governance, are three problem statements taken for research.
2. Through a literature review of around 20+ IKS texts, two prominent texts from different end of the timeline spectrum were selected. They are Vālmīki's Rāmāyaṇa and Kauṭilya's Arthaśāstra.
3. The main objective is to develop a qualitative proposition for examining the accounting and auditing concepts in IKS.
4. Qualitative Research techniques of Textual Analysis, Grounded Theory, Hermeneutics and Parallel study techniques were adopted.
5. The qualitative testable proposition has been developed. An integrated framework called ESG Reporting and Internal Controls Chakra has been derived from this research. Five practically implementable findings have been obtained.

6. Empirical research of the qualitative proposition must be conducted. These outputs must be evaluated through implementation in a few pilot companies, with appropriate feedback mechanisms. The outputs can be modified for increased contemporary relevance and utility.

8.3 IMPLICATIONS OF THE STUDY

This is first-time research in this area, and it opens many opportunities.

Overall Implication: This research brings to fore the contributions of IKS pioneers and their texts in the field of Finance, Accounting & related areas. Bringing the best of knowledge from the East and West would enrich the repository and help address contemporary challenges.

Table no. 19: Currently recognised ‘fathers’ of various domains and parallel thinkers of IKS along with their knowledge source.

Domain	Recognized ‘pioneers’ as per existing documented history (AS IS)	Pioneers/ Thinkers as per IKS	Source Texts/ Evidence as per IKS
Father of Accounting	Luca Pacioli – 1494 CE	Vālmīki (<3500BCE)	Rāmāyaṇa
Father of Corporate Governance	Bob Ticker, Cadbury Report – 20 th cent		
Father of Financial Management	Prof Fama 21st / John Law – 18 th cent	Kauṭilya (3 rd Century BCE)	Arthaśāstra
Father of Auditing	Lawrence Sawyer – 20 th cent		
Father of Corporate Legality	British Company Law – 1844 CE	Manu (4 th century BCE)	Manusmṛti
Father of Forensic	Frank Wilson – 1930s		

Accounting			
Father of Economics	Adam Smith – 18th century		

8.4 APPLICATIONS OF THE STUDY

The five practical outputs generated from this research can be taken for application in a few pilot companies.

8.5 STRENGTH OF THE STUDY

This research provides ‘*Practical solutions for contemporary accounting and auditing through IKS,*’ rather than being a theoretical exploratory study.

8.6 LIMITATIONS OF THE STUDY

The model, along with the questionnaire, policy statements and metrics, needs to be implemented for feedback and modifications.

8.7 SUGGESTIONS FOR FUTURE STUDIES

1. **Master Bibliography list of all IKS texts containing finance and accounting** knowledge to be prepared (currently, around 25 ancient IKS texts have been identified)
2. **Contemporary domain based dictionary** of Sanskrit terms in Finance & Accounting domain to be prepared to help future researchers.
3. Identifying other common problems in the Finance and accounting domain and **unearthing practical solutions** from IKS
4. Preparing **utility checklists, and questionnaires**, with scores
5. **Implementing** the unearthed solutions in pilot companies and obtaining feedback
6. **Extending** such research to **other areas** like **legality, forensic accounting, management accounting, etc.**

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APPENDIX 1: Word by Word Analysis of Kaccit Sarga with Commentaries, Coding and Management Control Questions

2.100 Shloka	Shloka translation (VIITK or VR)	Word by word meanings from the Sanskrit commentaries
<p>4-5-6 क्व नु तेऽभूत्सिता तात यदरण्यं त्वमागतः । न हि त्वं जीवतस्तस्य वनमागन्तुमर्हसि ॥४॥ चिरस्य बत पश्यामि दूराद्भरतमागतम् । दुष्प्रतीकमरण्येऽस्मिन् किं तात वनमागतः॥५॥ कश्चिद्धारयते तात राजा यत्स्मिहागतः । कश्चिन्न दीनः सहसा राजा लोकान्तरं गतः॥६॥</p>	<p>O dear, now that you have come to the forest, where is our father king Dasaratha? You ought not come to the forest while he is living. You have come a long distance (from Ayodhya) to this forest, O Bharata. It is a pity, dear brother, to see you after a long time, so emaciated. What brings you to the forest? My dear (brother), now that you have come here, I trust, king Dasaratha is keeping good health and hope, he has not departed prematurely in despondency for the other world.</p>	<p>तात! = Oh dear! ; क्व नु = where ; ते = your ; पिता = father ; अभूत् = gone ; यद् = due to which reason ; त्वम् = you ; अरण्यम् = forest ; आगतः = have come ; हि = because ; त्वम् = you ; जीवितः = while living ; तस्य = Daśaratha ; वनम् = forest ; आगन्तुम् = to come ; न = can't ; अर्हसि = able बत! = Alas! (Exclamation with happiness or surprise) ; अहम् = I ; दूरात् = from the faraway city of Kekaya which is ruled by Bharata's maternal grandfather and resided by Bharata's maternal uncle ; आगतं = one who has come ; दुष्प्रतीकं = one whose body parts are unrecognisable due to extreme emaciation or paleness ; भरते = Bharata (you) ; चिरस्य = after a long time ; पश्यामि = I am seeing ; तात! = Oh dear! ; किम् = Why ; त्वम् = you ; अस्मिन् = in this ; अरण्ये = in the forest area where animals like Elephants are residing ; वनम् = a part of the aranya where a grove of tress like mango are situated ; आगतः = came तात! = Oh dear! ; कश्चित् = I hope ; राजा = king ; (प्राणान्) धारयते = hold on to (his) life ; यत् = because ; त्वम् = you ; इह = here ; आगतः = have come ; कश्चित् = I hope ; दीनः = distressed ; राजा = king ; सहसा = haste ; लोकान्तरं = to another world (heaven) ; न = hasn't ; गतः = gone</p>

2.100	Revised translation in line with authentic commentaries	Questions for questionnaire	8 functions - ownership based departments - Open Coding	Main Category - Questionnaire - Axial Coding	Overlapping categories
4-5-6	<p>Oh dear! Now that you have come to the deep forest, where is your father (Dasaratha)? (Where has he gone?) You are not supposed to come to the forest (leaving his service) while he is still alive.</p> <p>Oh! I am seeing the Bharatha (you) after a long time, who has come from a long distance (from the city of Kekaya which is ruled by Bharata's maternal grandfather and resided by Bharata's maternal uncle) and who has body parts that are unrecognisable due to extreme emaciation or paleness. Oh dear! Why have you come to the grove of trees (vana) in this forest (aranya)?</p> <p>Oh dear! I hope the king is alive as you have come here (If king is alive, he would have not allowed Bharatha to come to the forest). I hope the distressed king hasn't gone to another world (hasn't died) in haste.</p>	<p>Is there a 24*7 security protocol and arrangement for the Chairman/ Board of Directors?</p> <p>Is 'well-being' a top priority in the Talent policy of the organisation?</p>	Security, Human Resources	Security, Human Resources	Board of Advisors, Key Management Personnel, Safety, Workforce comfort

2.100 Shloka	Shloka translation (VIITK or VR)	Word by word meanings from the Sanskrit commentaries
7 कच्चित्सीम्य न ते राज्यं भ्रष्टं बालस्य शाश्वतम् । कच्चिच्छुश्रूषसे तात पितुः सत्यपराक्रम॥७॥	O gentle one, being young and inexperienced, I trust, you have not forfeited the kingdom for ever or kingdom has suffered in anyways.	सीम्यः = Oh handsome / gentle one! ; कच्चित् = I hope ; बालस्य = of the young one (not mature enough) ; ते = your ; शाश्वतं = which is present at all times ; राज्यं = kingdom (अयोध्या) ; न = hasn't ; नष्टम् = lost ; सत्यपराक्रमः = Oh one with true valour! ; तातः! = Oh dear! ; कच्चित् = I hope ; (त्वे) = you ; पितुः = father ; शुश्रूषसे = serve
8 कच्चिद्धशरयो राजा कुशली सत्यसङ्करः । राजसूयाश्वमेधानाम् आहर्ता धर्मनिश्चयः॥८॥	Dear child, I trust, you are looking after father whose prowess is his truthfulness. I trust king Dasaratha, who is true to his promise, a performer of Rajasuya and Ashwamedha sacrifices and a firm adherent of righteousness is in good health	कच्चित् = I hope ; सत्यसङ्करः = one whose vow is true / one who fights without any deceit ; राजसूयाश्वमेधानाम् आहर्ता = doer of several rajasuya asvamedha ; धर्मनिश्चयः = one who has affirmation in dharma ; राजा = king ; दशरथः = Dasharatha ; कुशली = well and prosperous ; अस्ति = is
9 स कच्चिद्ब्राह्मणो विद्वान् धर्मनित्यो महाद्युतिः । इक्ष्वाकूणामुपाध्यायो यथावत्तात पूज्यते॥९॥	O dear child I trust, the family preceptor of the Ikshvakus, Vasistha, the brahmin (versed in the Vedas), who is learned, ever fixed in virtues and effulgent is being honoured as usual.	तातः! = Oh dear! ; कच्चित् = I hope ; सः = he who is famous ; ब्राह्मणः = Brāhmana ; विद्वान् = one who is skilled in all the vidyā-s / one who knows all the Veda-s and śāstra-s ; धर्मनित्यः = one who does dharmic practices with all of his knowledge / one who always is adorned with dharma (that is, one who always follows dharma) ; महाद्युतिः = one who has attained brahmarcas ; इक्ष्वाकूणाम् उपाध्यायः = Vasistha, who is the family priest for Rama's family ; यथावत् = just like before ; पूज्यते = is revered
10 सा तात कच्चित्कौसल्या सुमित्रा च प्रजावती । सुखिनी कच्चिदार्या च देवी नन्दति कैकयी ॥ १० ॥	Dear child, I trust, Kausalya and Sumitra, mother of an excellent progeny are happy. I trust, the noble queen Kaikeyi is happy too.	तातः! = Oh dear! ; कच्चित् = I hope ; सा = she who experienced sadness ; कौसल्या = Kausalyā ; सुखिनी = is happy ; (कच्चित्) = I hope ; प्रजावती = one who has children ; सुमित्रा = Sumitrā ; च = and ; (सुखिनी) = is happy ; कच्चित् = I hope ; आर्या = revered ; देवी = one who has been consecrated as the queen ; कैकयी = Kaikeyī ; च = and ; नन्दति = is happy

2.100	Revised translation in line with authentic commentaries	Questions for questionnaire	8 functions - ownership based departments - Open Coding	Main Category - Questionnaire - Axial Coding	Overlapping categories
7	Oh handsome / gentle one ! I hope that your, who is young (not mature enough), kingdom which is present at all times hasn't been lost (or) I hope you are affectionate towards your subjects? Oh one with true valour! Oh dear! I hope you are serving your father (Dasharatha).	Are adequate steps taken to take care of the safety & importance of organisation? Is the 'going concern' of the organisation, of utmost priority?	Security, Sustainability	Security, Sustainability	Business Continuity Plan, Going concern, Safety
8	I hope the king Dasharatha whose vow is true / who fights without any deceit, doer of several Rājāsūya and Aśvamedha yāga-s, who has affirmation in dharma, is well and prosperous.	Is 'Dharma' the foundation attribute for people, projects, process and organisation Is 'Truth' accepted as 'core attribute' for everyone Does the leadership engage in adhering to a 'Yajna-spirit' in all its actions? Does the leader take special care for the wellbeing of the Key Management Personnel and their family members	Vision & Mission, Human Resources	Dharma, Well-being	Attributes, Character of Leader, Key Management Personnel, Board of Advisors
9	Oh dear! I hope the famous Brāhmana Vasiṣṭha, who is skilled in all the vidyā-s / one who knows all the Veda-s and śāstra-s, one who does dharmic practices with all of his knowledge / one who always is adorned with dharma (that is, one who always follows dharma), one who has attained brahmavarcas, who is the family priest for Rama's family, is revered just how he was revered before.	Do the core advisory members have 'deep knowledge' in relevant areas (vidwaan) Are the advisory members practioners of the values which they profess (dharmaṁityo) Are the Board of advisors, mentors, well-wishers, who have spent long time in the company, well respected and valued	Leadership, Human Resources	Board of Advisors, Respect	Deep competency, Knowledge, Dharma, Practitioners, Attributes, Character of Leaders, Code of Conduct
10	Oh dear! I hope that the Kausalyā, who had experienced sadness (due to my separation), is happy and I hope Sumitrā, one who has children, is happy. I hope the revered Kaikeyī who has been consecrated as the queen, is happy.	Is the 'happiness of the family of the KMP' recognised as an important metric to be achieved? Is the well-being of the Key Management Personnel and their family members considered important (Chairman, Board of Directors, Advisors and Board Committee members and their family members)?	Human Resources	Happiness, Well-being	Key Management Personnel, Board of Advisors

2.100 Shloka	Shloka translation (VIITK or VR)	Word by word meanings from the Sanskrit commentaries
11 काचिद्विनयसम्पन्नः कुलपुत्रो बहुश्रुतः । अनसूयसुदृष्टा सक्वृतस्ते पुरोहितः ॥ ११ ॥	I trust, you continue to honour the family priest (Suyajna, son of Vasistha) who is endowed with modesty, born of high family, conversant in scriptures, free from envy and who can give you directions with regard to your duties.'	कच्चित् = I hope ; (स्वयी) = by your ; विनयसम्पन्नः = One who is doesn't has ego / who is humble ; कुलपुत्रः = One who is born in a good / pure / great family ; बहुश्रुतः = one who has learnt a lot ; अनसूयः = one who doesn't has envy ; अनुदृष्टा = one who looks after what is told by Vasistha / one who is skilled in doing all the good actions / deeds ; ते = your ; पुरोहितः = priest (son of Vasistha which is Suyajna or any other son) ; सक्वृतः = is revered
12 कच्चिदग्निषु ते युक्तो विधिज्ञो मतिमान्जुः । हुतं च होष्यमाणं च काले वेदयते सदा ॥ १२ ॥	I trust, the sagacious priest who knows ritual precepts, who is upright and is employed to take care of your sacred fires, informs you always regarding what was offered and what is to be offered as oblation at appropriate time.	कच्चित् = I hope ; अग्निषु = in अधिवेदन-दोषाभावात् यज्ञः अपि कृतः / agnikārya-s (any sacrifice like āsvamedha etc.) ; ते = by you ; युक्तः = being diligent / being appointed, that is being involved in sacrificial fires ; विधिज्ञः = one who is aware of the procedures of all yāga-s starting from agnihotra to āsvamedha ; मतिमान् = one who is clever in thinking processes like reasoning and counter reasoning / one whose intellect is excellent ; ऋजुः = one who does actions in the same way even in front of others and even in the absence of others / one who has all the three instruments (body, speech and mind) aligned with each other / one who is honest, simple and not crooked ; (पुरोहितः) = priest (as seen in Shloka no. 12 - page no. xx) ; हुतम् = the sacrifices which are conducted ; च = and ; होष्यमाणम् = the sacrifices which will be conducted ; च = and ; वह्निम् / अग्निम् = sacrificial fire ; काले = at the right time, as and when the sacrificial fires are conducted or are planned ; सदा = always ; तुभ्यम् = you ; वेदयते = inform

2.100 Revised translation in line with authentic commentaries	Questions for questionnaire	8 functions - ownership based departments - Open Coding	Main Category - Questionnaire - Axial Coding	Overlapping categories
11 I hope that your priest (the son of Vasiṣṭha which is Suyajña or any other son) who is humble, who is born in a good / pure / great family, one who has learnt a lot, one who doesn't has envy, one who looks after what is told by Vasiṣṭha / one who is skilled in doing all the good actions / deeds, is revered by you.	Do the young managers have 'humility and learnability' as an important quality along with knowledge? Is there an environment where every member of the workforce appreciate each other's achievements without envy? Are the Board of advisors, mentors, well-wishers, who have spent long time in the company, well respected and valued	Vision & Mission, Human Resources	Dharma, Respect	Attributes, Positive Environment , Board of Advisors
12 I hope that your priest who is अधिविद्वत्-दोषभावात् यज्ञः अपि कृतः / who is diligent / appointed in agnikārya-s (any sacrifice like asvamedha etc.) that is being involved in sacrificial fires, one who is aware of the procedures of all yāga-s starting from agnihotra to asvamedha, who is clever in thinking processes like reasoning and counter reasoning / one whose intellect is excellent, who does actions in the same way even in front of others and even in the absence of others / one who has all the three instruments (body, speech and mind) aligned with each other / one who is honest, simple and not crooked, always informs you about the sacrificial fires which are conducted and which will be conducted at the right time, as and when the sacrificial fires are conducted or are planned.	"Are these competencies & attributes checked while recruiting independent advisors: 1. one who understands the procedures 2. one who is intelligent 3. one who is capable 4. one who is straight-forward and Independent 5. one who is of simple demeanor 6. one who can advise what is to be done in the present and future " Are the subject matter experts independent (in fact and appearance) and capable of providing unbiased views? Do they have ample opportunity to provide the right advise at the right time?	Human Resources, Allies, Experts, Leadership	Deep Competency, Independence	Board of Advisors, Attributes

2.100 Shloka	Shloka translation (VIITK or VR)	Word by word meanings from the Sanskrit commentaries
<p>13</p> <p>कश्चिदेवाप्सितृन् मातृः गुरुस्मित्समानपि । वृद्धांश्च तात वैद्यांश्च ब्राह्मणांश्चाभिमन्यसे ॥ १३ ॥</p>	<p>Dear brother, I trust you continue to pay homage to gods, father, mothers, teachers, relations equal to your father, aged people, physicians and brahmins.</p>	<p>तात! = Oh dear! ; कश्चित् = I hope ; त्वे = you; देवान् = to gods ; पितृन् = to fathers ; मातृः = to mothers ; गुरुन् = to Guru-s ; पितृसमान् = to father like relatives ; अपि = also ; वृद्धान् = elders by knowledge, character and age ; च = and ; वैद्यान् = those who have knowledge (scholars) / those who give medical treatment (doctors) ; च = and ; ब्राह्मणान् = those who know and have realised the Brahman / those who are Brāhmana-s from birth ; च = and ; अभिमन्यसे = revere / serve</p>

2.100	Revised translation in line with authentic commentaries	Questions for questionnaire	8 functions - ownership based departments - Open Coding	Main Category - Questionnaire - Axial Coding	Overlapping categories
13	<p>Oh dear! I hope you revere / serve your fathers, mothers, father like figures, elders, Brāhmana-s (who have realised the Brahman) who have knowledge / give medical treatment or doctors and Brāhmana-s from birth .</p> <p>How to show reverence to each of them is shown below -</p> <p>Gods - worshipping through yajña-s.</p> <p>Fathers and mothers - following whatever they say and servicing them.</p> <p>(In the edition of 'bhṛtyān') Servants - giving what they need.</p> <p>Guru-s - following (following Guru's words and following Guru's path) and doing what is accepted / pleasing to the Guru.</p> <p>Parent-like relatives - giving wealth.</p> <p>Elders - prostrating in front of them etc.</p> <p>Vaidya-s who are Brāhmana-s - pleasing them by giving wealth etc. The word 'brāhmanān' can also mean a Brāhmana from birth. (If Vaidya-s and Brāhmana-s are two different sectors of people)</p> <p>Vaidya-s - pleasing them by giving wealth etc.</p> <p>Brāhmana-s - giving some kind of gift, appropriately, without testing if those people have knowledge or character.</p>	<p>Are these valuables & stakeholders valued and respected by the leader:</p> <p>Supreme Almighty, father, mothers, teachers, advisors, people equivalent to father-mother-and teachers, aged-experienced people, saints, physicians, guests, places of worship, learned scholars, experts and accomplished intellectuals</p>	Human Resources	Respect	Dharma, workforce comfort

2.100 Shloka	Shloka translation (VIITK or VR)	Word by word meanings from the Sanskrit commentaries
<p>14 इष्वस्त्रवरसम्पन्नमर्थशास्त्रविशारदम् । सुधन्वानमुपाध्यायं कश्चित् तत मन्त्रसे ॥ १४ ॥</p>	<p>I hope you treat with respect Sudhanva who is equipped with the most formidable arrows and other weapons propelled by mantras and a master in the science of statecraft (Arthashastra) (VIITK) "O, my darling! I hope that you treat with due respect; Sudhanva, your teacher in archery, who is furnished with the most excellent arrows and darts and well-versed in political economy." (VR)</p>	<p>तत = Oh dear! ; कश्चित् = I hope ; त्वम् = you ; इष्वस्त्रवरसम्पन्नम् = one who is highly knowledgeable in using both superior iṣu and superior asra; अर्थशास्त्रविशारदम् = one who has deep knowledge and skill in all areas of statecraft (Neither limited areas nor surface knowledge would help) ; उपाध्यायम् = Teacher of Dhanurveda (weapons) ; सुधन्वानम् = Sudhanvā ; मन्त्रसे = respect / esteem</p>
<p>15 कश्चिदात्मसमाः शूराः श्रुतवन्तो जितेन्द्रियाः । कुलीनाश्चेज्जितज्ञाश्च कृतास्ते तत मन्त्रिणः ॥ १५ ॥</p>	<p>I hope, dear brother, you have acquired and appointed men who are brave, learned, selfcontrolled, of noble birth and skilled in guessing from hints. (VIITK) "I hope that ministers who are valiant like you, learned, masters of their senses of noble birth and skilled interpreting internal sentiments by external gesture, are assigned to you." (VR)</p>	<p>तत! = Oh dear! ; कश्चित् = I hope ; तै = by you ; आत्मसमाः = most trusted as if as oneself ; शूराः = brave / valorous (not influenced/ perturbed by external factors) ; श्रुतवन्तः = one who knows Shastra of polity and righteousness like Arthashastra / those who can connect all related knowledge domains ; जितेन्द्रियाः = those who are not tempted by others ; कुलीनाः = born in a family of honest and loyal supporters ; च = and ; ईजितज्ञाः = those who can get to know the intention even without the usage of words, i.e. through gestures, expressions and situational behaviour ; कृताः = earned / acquired</p>

2.100	Revised translation in line with authentic commentaries	Questions for questionnaire	8 functions - ownership based departments - Open Coding	Main Category - Questionnaire - Axial Coding	Overlapping categories
14	<p>Oh, dear Bharata, I hope you respect Sudhanvā, who is the teacher of Dhanurveda and who has: (a) deep theoretical and practical application knowledge of iṣu, weapons used without any mantras or codes and astra, weapons or missiles which require special training of mantras or codes and (b) profound knowledge in all areas of political statecraft (finance, accounts, economics, administration, ethics, governance, etc.)</p>	<p>Are there experts in the organisation who have deep and comprehensive knowledge in Finance (Economics, accounting, compliances, etc.) and Defense (Security, international relations, foreign policies, etc.)</p> <p>Are the people who manage your finance (economics) and security (defense) highly respected</p> <p>Do people appointed in security positions have sound knowledge of finance & are able to understand the financial impact of their thoughts and decisions</p> <p>Does the finance team have experts in areas of Finance, Accounts, Audit, economics? (visārada)</p> <p>Do these experts also have good knowledge about defense, international affairs, foreign policies, global matters of concern etc. (astrasampanna)</p>	<p>Human Resources, Security, Finance</p>	<p>Deep Competency, Respect, Security, Finance</p>	<p>Finance Experts, Finance, Security, Knowledge, Competency</p>
15	<p>Oh dear brother, I hope you have earned and acquired ministers who - are most trusted as oneself, are extra-ordinarily brave and not influenced by external perturbation, know the arthashastra/niti shastra and who can connect all related knowledge, cannot be tempted by others and have controlled their senses, are born in a family of honest and loyal supporters of the country, can understand the situation without usage of words, either through gestures or expressions or situational behaviour.</p> <p>Questions: Does the Senior advisory team or the finance leadership necessarily have knowledge of multiple, inter-connected śāstras and not pure money-matters. For example, knowledge of Dharmaśāstra (law), Nītiśāstra (ethics, values) and Arthaśāstra (finance, economics) - (śrūtavantah)</p> <p>Are the finance workforce equipped with high level of values, ethics, integrity with absolute incorruptibility (jīvendriyas)</p> <p>Are the finance leadership members able to sense the situation at national and international level and prepare the strategies for medium and long term success of the company (īngīta)</p>	<p>Can the advisory members understand situations, gestures and behaviour, without usage of words?</p> <p>Are the advisory members most trust-worthy, as much as one would trust oneself</p> <p>Are advisory members such that they would not be influenced by external perturbation or would not be tempted by competitors</p> <p>Are the advisory members knowledgeable in Dharma-shastra, Neei-shastra, polity, administration, finance, etc. and can connect all related knowledge and keep a check on the organisation</p> <p>Is an attribute-competency check conducted on the 'ability to maintain confidentiality & trust' while recruiting ministers, advisors, board members or officials in similar roles and positions?</p>	<p>Leadership, Vision & Mission, Human Resources, Finance</p>	<p>Board of Advisors, Dharma, Deep Competency, Finance</p>	<p>Non Verbal Communication, Character of Leader, Attributes, Trust, Board of Advisors, Deep Competency, Knowledge, Board of Advisors, Confidentiality, Recruitment, Competency, Dharma, Code of Conduct, Vision</p>

2.100 Shloka	Shloka translation (VIITK or VR)	Word by word meanings from the Sanskrit commentaries
16 मन्त्रो विजयमूलं हि राज्ञां भवति राघव । सुसंवृतो मन्त्रिधुरैः अमात्यैः शास्त्रकोविदैः ॥ १६ ॥	O Bharata the wellguarded advice of ministers, learned in scriptures and capable of proper counselling, is the root of victory for kings, specially when the advice is kept in confidence. (VIITK) "The source of victory for kings indeed comes from a concealed counsel by ministers, who are well-versed in political sciences and who can hide their thoughts within themselves." (VR)	राघवः = Oh Raghava! ; मन्त्रः = counsel ; राज्ञां = of kings ; विजयमूलं = source of victory ; भवति = is ; हि = because ; शास्त्रकोविदैः = who are experts in the theory and practical implementation of shastra-s like Dharm, Artha and Nitishastra (Rajaneeti) ; मन्त्रिधुरैः = by the best ministers ; अमात्यैः = ministers ; सुसंवृतः = well guarded ;
17 कच्चिन्निद्रावशं नैषि कच्चित् कालेऽवबुध्यसे । कच्चिच्चापररात्रेषु चिन्तयस्यथैतेपुणम् ॥ १७ ॥	I trust you are not under the grip of sleep but wake up at appropriate times, I hope you always think of the means of economics and judicious statecraft during the early morning time. (VIITK) "I hope you do not fall a prey to excess of sleep and do wake up at appropriate time. I hope you contemplate during the later half of the night, about the adroitness of an action." (VR)	कच्चित् = I hope ; त्वं = you ; निद्रावशं = control of sleep ; न = don't ; एषि = go / attain ; कच्चित् = I hope ; काले = at the night time ; अवबुध्यसे = wake up ; कच्चित् = I hope ; अपररात्रेषु = at the last part of the night which is approximately from 3.00am to 6.00am ; च = and ; अथनिपुणं = means of earning wealth and managing wealth ; चिन्तयसि = contemplate
18 कच्चिन्मन्त्रयसे नैकः कच्चिन्न बहुभिः सह । कच्चित्ते मन्त्रितो मन्त्रो राष्ट्रं न परिधावति ॥ १८ ॥	I hope you neither decide alone nor discuss with many. I trust a decision once made by you is not leaked in the kingdom. (VIITK) "I hope that you do not deliberate alone nor indeed with numerous men. I hope your decision arrived at by you through such deliberation does not flow to the public (even before it is carried out)". (VR)	कच्चित् = I hope ; त्वम् = you ; नैकः = one accompanied by a few others ; मन्त्रयसे = decide on a counsel ; कच्चित् = I hope ; बहुभिः = many ; सह = with ; न = don't ; (मन्त्रयसे) = decide on a counsel ; कच्चित् = I hope ; ते = your ; मन्त्रितः = deliberated ; मन्त्रः = counsel ; राष्ट्रं = country ; न = doesn't ; परिधावति = spread/leak

2.100	Revised translation in line with authentic commentaries	Questions for questionnaire	8 functions - ownership based departments - Open Coding	Main Category - Questionnaire - Axial Coding	Overlapping categories
16	<p>Oh Raghava! Well guarded counsel given by the qualified and experienced mantris (as mentioned in previous verse), is the root of victory for kings. Such confidential advise are given by ministers who are well-versed in political science (dharma, artha and niti (rajaneeti)) and are the best amongst ministers and who know how to guard the secret, king and thoughts within themselves.</p>	<p>Can the core members who are part of discussions and decision making, capable of holding the secrets Is there a 'Confidentiality Policy' which is approved by an appropriate authority, and circulated, for all official matters, discussions and information? Does the policy mention the importance of ensuring absolute confidentiality and adhering to the confidentiality policy, for achieving the goals of organisation? Does the policy list the types of information, with categories and to whom they can be shared?</p>	Security	Confidentiality	Board of Advisors, Key Management Personnel, Security, Dharma
17	<p>I hope you are not controlled by sleep or falling prey to excess sleep and you awake at the right time. I hope, you are contemplating on ways of earning and managing all types of wealth of the nation (and about political science aspects and related areas) during the early morning hours (when your mind is fresh after a complete deep sleep).</p>	<p>Does the finance leader give absolute importance to strategic stewardship and think of this during early hours of the day (3am to 6am) Is the finance team & leader alert at all times and not get deceived by external forces</p>	Finance	Finance	Time table, Discipline, Alertness, External forces, Security, Character of Leader
18	<p>I hope you neither contemplate alone by yourself, which may lead to biased thinking and may not bring out all the facts or pros & cons of the case ; nor you discuss with many counsellors (than a reasonable required quorum), which may lead to not arriving at consensus or leakage of the discussion points to unwarranted people. Further, I hope such properly discussed advise or information does not get leaked in the kingdom (or to unauthorised people/public).</p>	<p>Does the policy list the types of information, with categories and to whom they can be shared? Is there a list of people with whom important matters of the organisation would be discussed? Does the employee / consultant agreement have a clause which mentions about confidentiality requirements and repercussions of violating the same ?</p>	Security	Confidentiality	Board of Advisors, Key Management Personnel, Security

2.100 Shloka	Shloka translation (VIITK or VR)	Word by word meanings from the Sanskrit commentaries
19 कश्चिदर्थं विनिश्चित्य लघुमूलं महोदयम् । क्षिप्रमारभसे कर्तुं न दीर्घयसि राघव ॥ 19 ॥	O Bharata, having determined on an endeavour involving a little effort and yielding great results, I trust you commence to execute it quickly without procrastination? (VIITK) "O, Bharata! I hope considering your interest fully, you launch an undertaking, which has maximum benefit with minimum cost and indeed do not delay it further." (VR)	राघवः = Oh Raghava! ; कश्चित् = I hope ; (त्वम्) = you ; लघुमूलं = that which is achieved by less effort, cost and investment ; महोदयम् = that which reaps huge fruits in the form of results and benefits / that which reaps multiple time return ; अर्थ = work / purpose of the work ; विनिश्चित्य = having decided properly ; क्षिप्रं = quickly ; कर्तुम् = to do ; आरभसे = start ; न = don't ; दीर्घयसि = procrastinate
20 कश्चिन्नु सुकृतान्येव कृतरूपाणि वा पुनः । विदुस्ते सर्वकार्याणि न कर्तव्यानि पार्थिवाः ॥ 20 ॥	I trust, other kings come to know of your endeavours only when your endeavours succeed or about to succeed. I hope, efforts intended to be made in future are not revealed to them beforehand. (VIITK) "I hope the other kings know your entire undertakings only after they have been successfully completed as well as those which have taken a shape, but not your proposed undertakings." (VR)	कश्चित् = I hope ; पार्थिवाः = subordinate/neighbouring/princely states' kings ; ते = your ; सुकृतानि = those activities which have been accomplished successfully. ; एव = only ; कृतरूपाणि = those activities which have been almost completed that is those which have been physically completed but only the fruits have to be reaped within a small amount of time/activities which have been initiated ; वा = or ; सर्वकार्याणि = all the activities which have been counselled by the king and ministers ; विदुः = know ; तु = but ; कर्तव्यानि = those activities which have been counselled for being done in the future, before those are completed ; न = don't ; (विदुः) = know
21 कश्चिन्नतर्कैर्युक्त्या वा ये चायपरिकीर्तिताः । त्वया वा तव वामात्यैर्बुधते तात मन्त्रितम् ॥ 21 ॥	Dear brother, I hope others are not able to understand your determination or those of your ministers, either by conjecture or by inference or through other means without being revealed either by you or by your ministers. (VIITK) "My darling! I hope that others are not knowing, by their enquiries or strategies or by any other approaches not mentioned, the details of discussions you make with your ministers." (VR)	तात! = Oh dear! ; कश्चित् = I hope ; त्वया = by you ; तव = your ; अमात्यैः वा = or by ministers ; मन्त्रितं = counselled task/ counselled by others ; (परैः) = by others or opponents ; तर्कः = by logic ; युक्त्या = by inference ; वा = or ; ये = those ; च = and ; अपरिकीर्तिताः = untold/untold gestures ; (तैः) = by these reasons ; अपि = also ; न बुध्यते = don't know
22 कश्चित्सहस्रैः मूर्खानाम् एकमिच्छसि पण्डितम् । पण्डितो ह्यर्थकृच्छ्रेषु कुर्यान्निःश्रेयसं महत् ॥ 22 ॥	I hope by setting aside a thousand fools, you prefer a single wise man. A wise man will be of immense help in difficult situations. (VIITK) "I hope you solicit for one wise man rather than for a thousand stupid for, a wise man can be of a great help to you in difficult matters." (VR)	कश्चित् = I hope ; (सि) = you ; मूर्खाणां = of fools ; सहस्रैः = thousand ; परित्यज्य = having left ; एकं = one ; पण्डितम् = scholar / one who does actions having thought deliberately ; इच्छसि = wish ; हि = because ; पण्डितः = that scholar / person who does actions having thought deliberately ; अर्थकृच्छ्रेषु = calamities regarding projects or wealth ; महत् = great ; निःश्रेयसं = auspiciousness/expedient for attaining consistent fruits ; कुर्यात् = instructs

2.100	Revised translation in line with authentic commentaries	Questions for questionnaire	8 functions - ownership based departments - Open Coding	Main Category - Questionnaire - Axial Coding	Overlapping categories
19	Oh Raghava! I hope you contemplate deeply from all perspectives and decide on the activity to be taken up, which would yield multiple times return by putting minimum effort/cost/ investment. Once such a decision is taken, I hope you do not procrastinate to start the work and don't procrastinate.	Does the organisation practise the principle of 'Minimum investment or efforts, with Maximum benefits or returns' in all aspects. (Cost Benefit Analysis, Return on Investment analysis) Is delay in implementation of project absolutely avoided? Is the project cost overrun always at zero	Finance	Finance	Decision Making, Non-Procrastination
20	I hope that the subordinate or other kings get to know of your projects, only when they are successfully completed or when they are about to bear fruit of completion. I hope, they are not privy to any information about the projects or efforts which have been decided with the counsellors, to be taken up in future.	Is there a list of information which can be shared externally, with details of protocol on who and when the information should be shared?	Security	Confidentiality	External Strategy, Board of Advisors, Key Management Personnel, Security
21	Dear brother, I hope others are not able to understand the decisions or counsels which have been made by you or your ministers, through logic, inference or gestures or any behaviour, unless it is officially communicated by you or your ministers. However, you or your ministers should be fully capable of understanding the opponents' thoughts through the slightest of their gestures or actions or other behaviours.	Are the members of the 'confidentiality club' trained not to display the information either by actions, gestures or choice of words to others, to whom the information is not intended to? Is the Senior management and ambassador/diplomat group trained to comprehend the thoughts, actions, gestures, code-words of the competitors	Security	Confidentiality	Board of Advisors, Key Management Personnel, Security, Attributes, Gestures
22	I hope you recruit one scholar who examines all perspectives and takes wise decisions, as against a thousand fools (who takes hasty, unexamined decisions). Because, in calamities regarding economical or project related situations, that scholar can help by instructing clearly examined solutions or expedients to consistently achieve fruits or expedients to transgress out of the calamity.	Is there clear policy and guidance to keep away from people who are mis-informed, who mis-guide, and give wrong advises	Allies, Experts	Beware of Mischief	Code of Conduct, Adharma, Shatru, Security

2.100 Shloka	Shloka translation (VIITK or VR)	Word by word meanings from the Sanskrit commentaries
23 सहस्राण्यपि मूर्खाणां यद्युपास्ते महीपतिः । अथवाप्ययुतान्येव नास्ति तेषु सहायता ॥ 23 ॥	Even if the king seeks the assistance from thousands or tens of thousands of fools, they cannot render any help to him.(VIITK) "Even if a king employs thousands or tens of thousands of fools, they will not be helpful to him." (VR)	यादे = If ; महीपतिः = king ; मूर्खाणां = of fools ; सहस्राणि = thousand ; अपि = also ; अथवा = otherwise ; अयुतानि = ten thousand ; अस्ति = also ; उपास्ते = keep ; (तथापि) = still ; तेषु = in those fools ; सहायता = support ; न अस्ति = isn't there ; एव = indeed
24 एकोऽप्यमान्यो मेधावी शूरो दक्षो विचक्षणः । राजानं राजपुत्रं वा प्रापयेन्महतीं श्रियम् ॥ 24 ॥	A single clearsighted minister who is prudent, brave and skilful can bring about great prosperity to a king or a prince. (VIITK) "Even one wise, valiant sagacious and efficient minister alone can cause to secure a great prosperity to the king or to one who enjoys royal authority." (VR)	एकः = one ; अपि = also ; मेधावी = one who quickly grasps what is told by others / one who has intellect which is born out of transformation through Shastras (one who has learnt all shastras) ; शूरः = one who has firm intellect ; दक्षः = one who is capable of contemplating in a right manner ; विचक्षणः = one who has practiced the shastra of polity and righteousness / one who is skilled in knowing righteousness ; अमान्यः = minister ; राजानं = king ; राजपुत्रं = prince ; वा = or ; महती = great ; श्रियं = wealth ; प्रापयेत् = make (king/prince) obtain
25 काञ्चिन्मुखा महत्त्वेव मध्यमेषु च मध्यमाः । जघन्याश्च जघन्येषु भृत्याः कर्मसु योजिताः ॥ 25 ॥	I hope you have employed highly competent servants for important tasks, mediocre servants in mediocre tasks and low people in inferior tasks. (VIITK) "I hope that superior servants are assigned superior works only, mediocre servants in mediocre works and inferior servants in inferior works." (VR)	कञ्चित् = I hope ; मुखाः = high-skilled labourers / great ; भृत्याः = labourers ; महत्सु = important ; कर्मसु = tasks like communication, serving meals etc. and not to do low-skilled tasks ; एव = only ; मध्यमाः = medium-skilled labourers / mediocre ; (भृत्याः) = labourers ; मध्यमेषु = medium-skilled ; (कर्मसु) = tasks like bringing bed, chair, etc. and not to do high-skilled and low-skilled tasks ; च = and ; जघन्याः = low-skilled / inferior ; (भृत्याः) = labourers ; जघन्येषु = low-skilled ; (कर्मसु) = tasks like washing feet, bringing of footwear, massaging of feet (of the king and guests), etc. and not in high-skilled and medium-skilled tasks ; च = and ; योजिताः = appointed.

2.100	Revised translation in line with authentic commentaries	Questions for questionnaire	8 functions - ownership based departments - Open Coding	Main Category - Questionnaire - Axial Coding	Overlapping categories
23	Even if a king keeps thousands of counselors who are fools (who do action in haste and don't think properly before doing), or even ten thousands of them, there is no use because they won't be of any support for the king.	Is there clear policy and guidance to keep away from people who are mis-informed, who mis-guide, and give wrong advises	Allies, Experts	Beware of Mischief	Code of Conduct, Adharma, Shatru, Security
24	Even a single minister, who quickly grasps what is told by others / who has intellect which is born out of transformation through Shastras (who has learnt all shastras), who has firm intellect, who is capable of contemplating in a right manner, who has practiced the shastra of polity and righteousness / who is skilled in knowing righteousness, makes the king or the prince obtain great wealth.	Does the leadership believe that 'Even a single intelligent minister, who can quickly understand other's views, whose intelligence is based on deep knowledge of shastras, who has a stable mind, who can stick to his examined decisions, who can analyse and reason well, and who has comprehended the code of ethics, can help the organisation get ultimate, unmatched, everlasting wealth and prosperity.' than having many advisors who are otherwise.	Leadership	Board Of Advisors	Deep Competency, Attributes
25	I hope you have allocated the labourers with appropriate tasks according to their skill. Higher-skilled workers should be allocated to communication, reception of guests, serving them, etc. Medium-skilled labourers should be allocated activities like manual handling of objects like beds, chairs, etc., carrying and moving them around. Lower-skilled workers should be allocated to hygiene, massage therapy, and related housekeeping tasks. If this is not done then there would be a great sadness (experienced by the king). By this verse, it is being hinted that the appointment of labourers should be done in this manner only and not in any other manner.	Are the servant staff allocated as per their skills in an unbiased way. Are higher skilled workers allocated to communicative, reception of guests, serving them, etc., Medium skilled labourers allocated with activities like manual handling of objects, carrying and moving them around and Lower skilled workers allocated to hygiene and related housekeeping tasks.	Human Resources	Staffing	Skill Management

2.100	Shloka	Shloka translation (VIITK or VR)	Word by word meanings from the Sanskrit commentaries
26	<p>अमात्यानुपधातीतान् पितृपैतामहाऽङ्घ्रयीन् । श्रेष्ठाऽङ्घ्रेषु कश्चित्त्वं नियोजयसि कर्मसु ॥ 26 ॥</p>	<p>I hope you are assigning ministers, who are unyielding to bribery and other temptations, holding positions hereditarily and who are full of integrity and eminence, with superior tasks. (VIITK) "I hope you are appointing those ministers, who are eminent incorruptible, born of the fathers and for bears of good family and who are full of integrity in matters of great importance." (VR)</p>	<p>कश्चित् = I hope ; त्वम् = you; उपधातीतान् = who don't do any kind of imposition in things like wealth, etc. which don't belong to them / who have passed special tests conducted for appointment of internal-confidential-ministers which tests their purity / who don't have the quality of deceit or fraudness / those who don't take any bribe ; पितृपैतामहाऽङ्घ्रयीन् = who have been appointed from ages that is even their fathers and forefathers were appointed as the ministers ; श्रेष्ठीन् = who have three-level purity (purity of speech, actions and mind) / who don't have wickedness / those who have the purity of outwards and inwards senses ; श्रेष्ठान् = best ; अमात्यान् = ministers ; श्रेष्ठसु = best/most important ; कर्मसु = in the tasks ; नियोजयसि = appoint</p>

2.100	Revised translation in line with authentic commentaries	Questions for questionnaire	8 functions - ownership based departments - Open Coding	Main Category - Questionnaire - Axial Coding	Overlapping categories
26	<p>I hope you are allocating the best of senior ministers to most important tasks. These ministers are tested to be incorruptible to any allurements, they are known to the kingdom for multiple generations, they are pure by thoughts, words and actions and they have passed special tests conducted for appointment of internal-confidential-ministers which tests their purity.</p>	<p>Are the core-members of board and senior management checked through 4 types of 'upadha' tests? (4 types of test - Loyalty, disinterestedness, continence and courage. धर्मोपदेश Religious allurements, अर्थोपदेश Monetary allurements, कामोपदेश Love allurements, भयोपदेश Allurements under the pressure of fear)</p> <p>Does the company have background information of the core-members of board and senior management for few generations (ideally 3 generations)</p> <p>Are the core-members of board and senior management tested for purity & unison of thoughts-words-and actions</p> <p>Is there different levels of management with clear competencies and roles and responsibilities</p>	<p>Leadership, Human Resources</p>	<p>Board Of Advisors, Staffing</p>	<p>Recruitment, Background Information, Attributes, Deep competency</p>

2.100 Shloka	Shloka translation (VIITK or VR)	Word by word meanings from the Sanskrit commentaries
<p>27</p> <p>कच्चिन्नोप्रेण दण्डेन भ्रामुद्ध्रजिताः प्रजाः । राष्ट्रं तवामुजानन्ति मन्त्रिणः कैकयीसुत ॥ 27 ॥</p>	<p>Are not the citizens of your kingdom agitated at severe punishment meted out to them reproaching your ministers? (VIITK)</p> <p>"O, Bharata! I hope your ministers do not watch as mere witnesses, while your subjects in the kingdom wailing tremble with great fear, under your inflexible wielding of the scepter." (VR)</p>	<p>कैकयीसुतः! = Oh son of kaikayī ; कच्चित् = that which is not according to Shastra-s ; दण्डेन = punishment ; भ्राम् = very much ; उद्ध्रजिताः = perturbed/scared ; प्रजाः = subjects ; मन्त्रिणः = ministers ; राष्ट्रं = kingdom ; तव = you ; न = don't ; अनुजानन्ति = assent/permit.</p>
<p>28</p> <p>कच्चित्वां नावजानन्ति याजकाः पतितं यथा । उग्रप्रतिग्रहीतारं कामयानमिव स्त्रियः ॥ 28 ॥</p>	<p>Just like a performer of sacrifice scorns at a fallen person or a woman scorns at a lustful lover, do the subjects not scorn you for collecting taxes more than what is due? (VIITK)</p> <p>"I hope those who perform the sacrifice do not hold you in contempt, as one who accepts terrible gifts; as one who is fallen, as women hold in contempt of those highly lustful men." (VR)</p>	<p>यथा = Just like ; स्त्रियः = wives ; उग्रप्रतिग्रहीतारं = ; कामयानम् = ; इव = similarly ; कच्चित् = I hope ; याजकाः = ऋत्विक्-s ; त्वां = you ; पतितं = one who has fallen (degraded) due to bad habits ; न = don't ; अवजानन्ति = disrespect</p> <p>तिग्रहीतारम् = Ugrapratigraheetaaram = one who accepts unmerritted charity or gifts (durdanaanam) or tax = used for both King who collects unreasonable tax and a Yajaka (priest) who accepts apaatra-daanam.</p> <p>बलाकारेण प्रतिग्रहीतारं कामयानं पुरुषं = who forcefully tries to own a woman.</p> <p>In a corporate scenario, this would be applicable to the pricing of products or services. Unreasonable pricing due to higher demand or monopoly will be scorned at.</p>

2.100	Revised translation in line with authentic commentaries	Questions for questionnaire	8 functions - ownership based departments - Open Coding	Main Category - Questionnaire - Axial Coding	Overlapping categories
27	<p>Oh son of kaikaiy! I hope the subjects, ministers and the kingdom, who are scared a lot by punishments which are not according to the Shastra-s, don't permit you to give such unlawful punishments. That is, only by giving punishments which are according to the Shastra-s, a king is respected.</p> <p>or</p> <p>Oh son of kaikaiy! I hope the ministers don't give assent for the punishments which are not according to the Shastra-s through which subjects are perturbed. Power of ministers to influence any incorrect decisions of the leader, if they are hurting the citizens/consumers. Not only challenge, but also make correct their thought and action, where required. (वामुद्रुपुडात् निवर्तयन्ति)</p> <p>Open challenging possibility reduces the need for whistleblower policy. Punishments should be as per the defined rule book. Any punishment against the shastra, is challengeable by the Board of advisors. (उप्रेण शास्त्रातिवर्तिना दण्डेन)</p> <p>They cannot challenge the valid and accepted punishments given to wrong-doers. If leader does not follow the shastra, the citizens and ministers would not permit such an action. (उद्धेजिताः नावमप्यन्ते)</p>	<p>Are the punishments given appropriately, as per the prescribed rules and laws prevalent, without any partiality or grudge?</p> <p>Are the advisors adequately powered to challenge & review inappropriate punishments (those which are against the prescribed shastras)</p> <p>Do the advisors have the power to advise on the appropriate punishment?</p> <p>Does the leader accept the suggestion of the advisors and take appropriate legal action?</p> <p>Where the leader can prove the punishment as per the prescribed rules, do the advisors accept and help in implementing the same?</p> <p>Is there a feedback mechanism or whistleblower facility available for the workforce and customers to share feedback on the actions taken by the leader?</p>	<p>Legal, Human Resources</p>	<p>Justice-Legality, Whistleblower Facility</p>	<p>Dharma, Punishments, Whistleblower Facility, Opportunity to speak, Board of Advisors, Key Management Personnel, Character of Leader, Operations, Workforce comfort</p>
28	<p>I hope your citizens do not disrespect you for collecting more taxes than what is due from them, just like a yaajaka (priest) does not respect a fallen person (due to bad habits), or like a woman who scorns at a lustful man.</p> <p>Alternatively, hope the yaajakas do not disrespect you as a fallen person, as one who collects inappropriate gifts from inappropriate sources, like women who scorn at men who lust over them.</p> <p>In a corporate scenario, this would be applicable to the pricing of products or services. Unreasonable pricing due to higher demand or monopoly will be scorned at.</p>	<p>Do your employees scorn at you for collecting more fines than what is due from them?</p> <p>Do customers get angry on you for collecting more money or charges than what is due from them?</p> <p>Are there any complaints from workforce on illegal deductions from them?</p> <p>Are there any complaints from customers on being defrauded by the company or its personnel?</p>	<p>Legal, Human Resources</p>	<p>Justice-Legality, Whistleblower Facility</p>	<p>Whistleblower Facility, Opportunity to speak, Fines, Penalties, Workforce comfort, Customer complaints</p>

2.100 Shloka	Shloka translation (VIITK or VR)	Word by word meanings from the Sanskrit commentaries
<p>29</p> <p>उपायकुशलं वैद्यं भृत्यसन्दूषणं रतम् । शूरमैश्वर्यकामं च यो न हन्ति स हन्यते ॥ 29 ॥</p>	<p>A learned person but skilled in contrivances/manipulations, a man ever engaged in corrupting the minds of servants, and a warrior with passion for wealth must be slain. A king who does not kill them is himself killed in due course. (VIITK) "He, who does not slay a physician skilled in ways and means of aggravating a disease, a servant intent on bringing disgrace and a valiant warrior seeking kingly power, is *himself slain by them." (VR)</p>	<p>यः = One who is ; उपायकुशलं = one who is skilled in four kinds of means of success against enemies like conciliation, etc. / one who propagates and eradicates the diseases through which he wants to take wealth from the king ; वैद्यं = one who is well versed in crooked politics / one who is well versed in Shastra of polity / doctor ; भृत्यसन्दूषणं = pointing out mistakes which are not present in labourers through some or the other way / one who is involved in instigating the mind of labourers ; रतम् = involved in ; ऐश्वर्यकामं = one who wishes for the wealth and/or the kingdom of the king by cutting off the king from the kingdom ; शूरं = one who is fearless even when tortured/perturbed by the king / one who doesn't fear even from the death ; च = and ; न = don't ; हन्ति = take care of them ; (परैः) = by others ; सैः = that king ; हन्यते = will be deprived of</p>
<p>30</p> <p>काञ्चिद्धृष्टश्च शूरश्च मतिमान् धृतिमान् शुचिः । कुलीनश्चानुरक्तश्च दक्षः सेनापतिः कृतः ॥ 30 ॥</p>	<p>I trust you have appointed a man who is cheerful, brave, sagacious, steadfast, honest, of a good family, loyal and efficient as the army chief. (VIITK) "I hope an army-chief, who is cheerful, wise, courageous, valiant, well-behaved, born in a good family, who is beloved by his subordinates and efficient, is selected by you." (VR)</p>	<p>काञ्चित् = I hope ; (त्वया) = by you ; हृष्टः = one who is happy with the hospitable treatment by the king/one who has perseverance/will to fight wars / धृष्टः = bold in conduct and affairs ; शूरः = who is capable of keeping in check or defeating any enemy ; मतिमान् = one who has brilliant intellect in leading the army and forming and piercing the formation of one's own and other's army as required from time to time ; धृतिमान् = one who has courage in adversities ; च = and ; शुचिः = one who is pure in both outside and inside/one who entrusts the king ; च = and ; कुलीनः = one who is born in a good family ; च = and ; अनुरक्तः = one who has immense love towards oneself ; दक्षः = one who is skilled in any task/one who is capable in four kinds of means of success against enemies like conciliation, etc./intelligent ; च = and ; सेनापतिः = army chief ; कृतः = has been appointed</p>
<p>31</p> <p>बलवन्तश्च कञ्चित्ते मुख्या युद्धविशारदाः । दृष्टापदाना विक्रान्ताः त्वया सत्कृत्य मानिताः ॥ 31 ॥</p>	<p>I trust you honour and respect those prominent soldiers who are courageous, powerful, skilled in war and who have proven heroic exploits.(VIITK) I hope those warriors, who are excellent strong, skilled in war-fare, whose excellent actions were seen before and the most courageous ones are duly honoured and respected by you. (VR)</p>	<p>काञ्चित् = I hope ; ते = those army-chiefs ; बलवन्तः = those who are very strong ; मुख्याः = important people in the troop ; युद्धविशारदाः = those who are capable (in defeating the enemies) in the war ; दृष्टापदानाः = those people whose prowess has been experienced many times or two to three times before ; विक्रान्ताः = valourous people/them coming near to you ; च = and ; त्वया = by you ; सत्कृत्य = having revered through words ; मानिताः = making them happy by rewarding them with cloths, jewellery, etc.</p>
<p>32</p> <p>काञ्चिद्धलस्य भक्तं च वेतनं च यथोचितम् । सम्प्राप्तकालं दातव्यं ददासि न विलम्बसे ॥ 32 ॥</p>	<p>I trust you distribute rations and wages to your army in due time without making delay (VIITK) I hope you are regularly giving your army, the daily provisions and the suitable salary to them, without any delay (VR)</p>	<p>काञ्चित् = I hope ; (त्वं) = you ; यथोचितं = appropriate amount as per each one's work ; सम्प्राप्तकालं = that which should be given at the right time ; दातव्यं = that which should be given quickly ; बलस्य = of soldiers ; भक्तं = daily food ; च = and ; वेतनं = monthly salary ; च = and ; ददासि = give ; (काञ्चित् त्वं) = I hope you ; न = don't ; विलम्बसे = delay</p>

2.100	Revised translation in line with authentic commentaries	Questions for questionnaire	8 functions - ownership based departments - Open Coding	Main Category - Questionnaire - Axial Coding	Overlapping categories
29	A king who does not eliminate these people gets himself destroyed by them. They are: A knowledgeable scholar who is well versed in crooked politics or doctor who also practices manipulative strategies or who propogates and eradicates the disease with the intention of taking money from the king, a person who is continuously involved in poisoning the minds of trusted servants, or a warrior who doesn't has any fear towards the king or others and is interested in getting the wealth of the king or rightful owners.	Are there experts in the company who are manipulating against the company's benefits? Are there employees who poison the minds of existing trusted employees or new employees ? Are there employees in Senior positions who want to hoard the company's wealth/ shareholder's wealth for personal benefits? Is the company taking appropriate action to identify such people (mischief mongers in Senior positions) and take strict action to avoid its repeat in the future ?	Allies, Experts, Security	Beware of Mischief	Code of Conduct, Adharma, Shatru, Security
30	I trust you have appointed an army-chief (team leader/ manager), who is content with the value proposition offered, who is mature in his behaviour, who can defeat any attack, who can handle enemy strategies and situations, who has courage in adversities, who is pure by thoughts-words and actions, who is born and brought up in an honourable lineage, who is affectionate towards everyone and who knows the appropriate use of the four techniques - sāma, dāna, bheda, danḍa.	"While appointing people in positions relating to Security do we check the following: One who is content with the given job position and role, one who is mature in his behaviour, one who can handle competitor strategies, one who is empathetic towards the workforce, one who knows the appropriate use of the four techniques - sama, dana, bheda and danda "	Security	Security	Recruitment, Attributes, Deep competency, Key Management Personnel
31	Those army-chiefs (workforce) who are extremely powerful and famous, those who lead and manage teams, those who are experts in their tasks (war-fare), those who have multiple previous records of being successful in various adventures, those who are fearless and valiant - I trust you honour these people by appropriate words, gifts, rewards, positions and compensations.	Is 'skill' mandated and tested, along with degrees and qualifications, while appraising competency for security positions?	Security	Security	Skill Management, Deep Competency
32	I trust you are regularly giving your army (workforce), the daily provisions (ration-food) and the appropriate monthly (periodical) salary to them, without any delay as these should be given at the right time	Is salary paid on time every time to workforce Are all emoluments/ provisions paid on time everytime to workforce Are there any delays noticed in payment of salary or emoluments?	Finance	Finance	Non-Procrastination, Salary Management

2.100 Shloka	Shloka translation (VIITK or VR)	Word by word meanings from the Sanskrit commentaries
33 कालातिक्रमणाद्यैव भक्तवैतनयोर्भृताः । भर्तुः कुप्यन्ति दुष्यन्ति सोऽजर्थः सुमहान् स्मृतः ॥ 33 ॥	It has been mentioned in the scriptures that if provisions and wages are not paid in stipulated time, the dependent attendants will be incensed with their masters and will turn hostile and become corrupt, leading to great calamity. (VIITK) "When there is delay in giving bread and wages, the servants become incensed against their master and become corrupt; and that is said to be a great unfortunate occurrence." (VR)	भक्तवैतनयोः = in the food and the salary which are supposed to be given ; कालातिक्रमणात् = exceeding the time by which the food and salary have to be given ; भर्ताः = workers ; भर्तुः = to master (king) ; कुप्यन्ति = show anger ; दुष्यन्ति = being averse from ; च = and ; एव = only ; सोः = that anger or modification from liking to aversion ; सुमहान् = great ; अनर्थः = cause of infortune ; स्मृतः = is called
34 काञ्चित् सर्वेऽनुरक्तास्त्वां कुलपुत्राः प्रधानतः । काञ्चित् प्राणांस्तवार्थेषु सन्त्यजन्ति समाहिताः ॥ 34 ॥	I hope all men of a good family, especially those who belong to our race, are loyal to you and are ready to sacrifice their lives for your cause. (VIITK) "I hope all the foremost descendants of your race (kshatriyas) are devoted to you and do they lay down their lives steadfastly for your sake?" (VR)	काञ्चित् = I hope ; सर्वे = all ; प्रधानतः = important ; कुलपुत्राः = relatives / who are born in the ksatriya varna ; त्वाम् = you ; अनुरक्ताः = affectionate towards you ; काञ्चित् = I hope ; समाहिताः = brought together, with intent devotion ; (ते) = they ; तव = your ; अर्थेषु = for your sake ; प्राणान् = lives ; सन्त्यजन्ति = leave
35 काञ्चिज्ज्ञानपदो विद्वान् दक्षिणः प्रतिभानवान् । यथोक्तवादी दूतस्ते कृतो भरत पण्डितः ॥ 35 ॥	O Bharata, I hope you have chosen as your envoy an expert born in your own country, wellinformed, skilful and quick to understand one who repeats and reports (exactly) what has been told. (VIITK) "I hope that a knowledgeable man, living in your own country, a wise man a skilled person endowed with presence of mind and the one who knows how to speak to the point, is selected as an ambassador by you." (VR)	भरताः = Oh Bharata! ; काञ्चित् = I hope ; ज्ञानपदः = one who is a citizen of one's nation ; विद्वान् = one who knows other intentions very well/one who knows the laws ; दक्षिणः = one who is capable/one who is intelligent ; प्रतिभानवान् = one who is intelligent that is one who knows to give the appropriate answer to others' statements/one who doesn't forget what is told/one who is intelligent ; यथोक्तवादी = one who conveys the message and the reply for the message as it is or transgressing what was told ; पण्डितः = one who knows to discriminate between what should be done and what should not be done ; दूतः = ambassador ; ते = by you ; कृतः = appointed

2.100	Revised translation in line with authentic commentaries	Questions for questionnaire	8 functions - ownership based departments - Open Coding	Main Category - Questionnaire - Axial Coding	Overlapping categories
33	Even the slightest delay, in providing provisions which are due daily and wages which are due periodically(monthly), to the workforce, would lead to the servants getting angry on their employers, which would also lead to they becoming corrupt and this would result in a great economic calamity to the country/organisation.	Are there any untoward actions taken by people whose salary or emoluments have been delayed? Are there any other signs of disturbances to company by people whose salary or emoluments have been delayed?	Finance	Finance	Non-Procrastination, Salary Management, Workforce
34	I trust, that everyone is very devoted, loving and loyal to you, especially the members of the Kshatriya clan and people from your lineage. Hope they come together and make all efforts, with utmost focus, required to meet your desired objective. (they are ready to even give up their life for your cause	Are the employees loyal to the company and its vision and ready to give their best for the company's success	Sustainability	Sustainability	Vision, Attributes, Loyalty
35	Oh Bharata ! I hope you have chosen an ambassador who is born and broughtup in your own region (country), who is a scholar in niti-dharma-arthaśāstra-s, who can understand others' opinions clearly, who is capable and clever, who can quickly think as per the situation and respond (presence of mind), who does not forget important matters, who has the capability to carry messages & counter messages & communicate them exactly as intended, and above all who has discrimination and judgement between what is good and what is bad or what should be done and what should not be done.	Is an ambassador or negotiator appointed with following attributes: Trained in-house, knowledgeable, can understand other's opinions clearly, with excellent presence of mind, good memory, excellent communication skills and with discriminating knowledge of good & bad	Human Resources	Deep Competency	Ambassador, Attributes, Character of Leader, Code of Conduct, Dharma, Board of Advisors, Key Management Personnel, Recruitment

2.100 Shloka	Shloka translation (VIITK or VR)	Word by word meanings from the Sanskrit commentaries
<p>36</p> <p>कश्चिदष्टादशान्येषु स्वपक्षे दश पञ्च च । त्रिभिस्त्रिभिरविज्ञातैः वेत्सि तीर्थानि चारकैः ॥ 36 ॥</p>	<p>I hope you collect information (of their secret efforts) intelligently through unrecognisable spies with three of them closely watching each of the eighteen officials (there are eighteen categories of officials in a kingdom) of the enemy's side and fifteen (officials) on your side. (VIITK)</p> <p>"Do you get to know through three spies, each unacquainted with each other, about the eighteen* functionaries of the enemies and the fifteen functionaries of your own side?"</p> <p>*They are: 1) the chief minister; 2) the king's family priest; 3) the crown prince; 4) the leader of the army; 5) the chief warder; 6) the chamberlain (antaHपुराह adhyaksha); 7) the superintendent of jails (kaaraagaara adhyaksha); 8) the chancellor of the exchequer; 9) the herald; 10) the government advocate; 11) the judge; 12) the assessor; 13) the officer disbursing salaries to army men; 14) the officer drawing money from the state exchequer to disburse the workmen's wages; 15) the superintendent of public works; 16) the protector of the borders of a kingdom, who also performed the duties of a forester; 17) the magistrate; 18) the officer entrusted with conservation of waters; hills, forests and tracts difficult of access. : The fifteen functionaries of one's own side are the last fifteen of this very list, omitting the first three; viz: the chief ministers, the family priest and the crown prince. (VR)</p> <p>O slayer of foes, I hope you are always alert about your foes who were defeated by you and have come back. You should not ignore your enemies thinking they are weak. (VIITK)</p> <p>"O, slayer of your foes! I hope you do not forever think lightly of your foes, who are weak and having been expelled, return again." (VR)</p>	<p>कश्चित् = I hope ; (स्वम्)= you ; अन्येषु = in opponent's side ; अष्टादश = eighteen ; स्वपक्षे = in one's own side ; दश = ten ; पञ्च = five ; च = and ; तीर्थानि = auxiliaries ; त्रिभिः त्रिभिः = through three separate ; अविज्ञातैः = without the real identity of each one being known by each other or by others ; चारकैः = spies ; वेत्सि = know (examine if all of these auxiliaries are rightly in place or not)</p>
<p>37</p> <p>कश्चिद्व्यपास्तानहितान् प्रतियातांश्च सर्वदा । दुर्बलानवज्ञाय वर्तसे रिपुसूदन ॥ 37 ॥</p>		<p>रिपुसूदनः = Oh destroyer of enemies! ; कश्चित् = I hope ; व्यपास्तान् = expelled from the country ; दुर्बलान् = very weak ; अहितान् = who are enemies of the country ; प्रतियातान् = who have come back somehow ; च = and ; सर्वदा = always ; अनवज्ञाय = having not ignored them thinking they are weak and can't cause any harm to me ; वर्तसे = conduct</p>

2.100	Revised translation in line with authentic commentaries	Questions for questionnaire	8 functions - ownership based departments - Open Coding	Main Category - Questionnaire - Axial Coding	Overlapping categories
36	<p>There are 18 main functionaries of the state. Are you collecting information and closely monitoring the appropriateness of their activities through 3 spies each for every functionary? Hope these spies are disguised and are unknown to each other. Out of these are you monitoring all 18 of the enemy state and 15 of your own self state (except Chief Minister, Family priest and crown prince).</p> <p>The 18 functionaries are: 1. Minister, 2. Family Priest, 3. Prince, 4. Army-chief, 5. Chief Door-keeper, 6. Chief chamberlain, 7. Superintendent of Jails, 8. Chief Finance Minister, 9. Chief Royal Spokesperson, 10. Government Advocate, 11. Army-essentials-supplier, 12. Superintendent of public works, 13. Wages-disbursement-officer, 14. Manager of palace-officials, 15. Judge, 16. Magistrate, 17. Fort protector, 18. Border-Security-Force chief and Forest officer</p>	<p>Is there an official organisation chart which contains details of all departments, all employees, including external workforce - associates, partners, vendors (any person working in any capacity for the company should be captured) ?</p> <p>Are there 3 set of internal review employees who monitor the activities of these departments and all the workforce both online and offline?</p> <p>Are adequate alerts in place to flag off any suspicious activities by any of the working-people?</p>	Security	Security	Workforce Management, Safety, Business Continuity Plan, Going Concern, Cyber Security, Access Management, Workplace Comfort, Workforce comfort
37	<p>Oh defater of enemies! I hope you do not neglect those enemies, who were expelled from the country in the past and who have somehow returned. I hope you do not consider them weak and ignore any possible troubles they may create since their return will not be without any reason. If they have returned then they must be self confident.</p>	<p>Is the reason and intention checked for returning employees, who were earlier expelled from the organisation?</p>	Security	Beware of Mischief	Recruitment

2.100 Shloka	Shloka translation (VIITK or VR)	Word by word meanings from the Sanskrit commentaries
<p>38</p> <p>कश्चिन्न लौकायतिकान् ब्राह्मणांस्तात सेवसे I अनर्थकुशला ह्येते बालाः पण्डितमामिनः ॥ 38 ॥</p>	<p>Dear brother, I hope you do not serve those brahmins who are atheists, who foolishly think of this world alone and fancy themselves as learned. They only bring disasters. (VIITK) I hope you are not honouring the materialistic brahmins, My dear brother! These men are skilled in perverting the mind, ignorant as they are and thinking themselves to be learned." (VR)</p>	<p>तात! = Oh dear! ; कश्चित् = I hope ; (त्त) = ; लौकायतिकान् = Atheists who believe in dry logics, only in materialistic worldly things of direct perception ; ब्राह्मणान् = born in Brahmana family ; न = don't ; सेवसे = honour or respect or listen to ; हि = because ; अनर्थकुशलाः = experts in polluting the mind and causing damages physically, mentally and spiritually ; एते = these Brāhmana-s ; पण्डितमामिनः = considering themselves as scholars who know the ultimate truth ; बालाः = ignorant of any knowledge ; (सन्ति) = are</p>
<p>39</p> <p>धर्मशास्त्रेषु मुख्येषु विद्यमानेषु दुर्बुधाः । बुद्धिमावीक्षिकी प्राप्य निरर्थं प्रवदन्ति ते ॥ 39 ॥</p>	<p>While principal scriptures do exist, these superficial fellows take resort to the science of logic based on abstract reasoning, and indulge in futile talks. (VIITK) "Reaching to their logical acumen, these men of perverted intellect preach meaninglessly, in the presence of eminent books on righteousness." (VR)</p>	<p>दुर्बुधाः = those who are against the vedic scriptures and injunctions ; ते = those Brāhmana-s ; विद्यमानेषु = coming from those traditions ; मुख्येषु = composed by Sāttvika-maharṣi-s, and which are respected and accepted by revered scholars ; धर्मशास्त्रेषु = Scriptures of Dharmic epistemology ; आनीक्षिकी = materialistic, worldly, dry, logic ; बुद्धि = intellect ; प्राप्य = having kept firm ; निरर्थं = futile, meaningless, which do not take us to the ultimate reality ; प्रवदन्ति = tell</p>

2.100	Revised translation in line with authentic commentaries	Questions for questionnaire	8 functions - ownership based departments - Open Coding	Main Category - Questionnaire - Axial Coding	Overlapping categories
38	<p>Oh dear Bharata, hope you are not respecting and heeding to the advise of those bramhins, who are guided by dry materialistic, worldly logics and who promote atheism. These are experts in polluting us physically, mentally and spiritually and bringing disaster to the kingdom. They are ignorant of the real supreme knowledge, yet they consider themselves as scholars who know the ultimate truth.</p>	<p>Is there clear policy and guidance to keep away from people who are mis-informed, who mis-guide, and give wrong advises Is there a clear differentiation between advisors with deep knowledge, experience & concern for the organisation's long-term growth versus advisors who provide materialistic, short-term advice that would harm the organisation in the long run? Are the advises of the former considered and the advises of the latter avoided? Are advises of genuine experts evaluated and implemented? Are advises of non-genuine experts avoided?</p>	<p>Allies, Experts, Leadership Allies, Experts, Leadership</p>	<p>Beware of Mischief, Board Of Advisors, Operations</p>	<p>Code of Conduct, Adharma, Shatru, Security, Deep Competency, Operations, Board of Advisors</p>
39	<p>Even though there are important scriptures of Dharma pramana composed and accepted by saatwika maharshis, these 'apparent scholars' who are against the vedic principles, resort to the worldly, materialistic and dry logic and advise on meaningless aspects which do not take us to ultimate reality</p>	<p>Is there clear policy and guidance to keep away from people who are mis-informed, who mis-guide, and give wrong advises Where there is a conflict with the advise of experts/ consultants with the rule book and law books, are there appropriate checks done to ensure the right decision is made for the company from long term perspective and Dharma perspective</p>	<p>Allies, Experts, Vission & Mission</p>	<p>Beware of Mischief, Dharma</p>	<p>Code of Conduct, Adharma, Shatru, Security, Operations, Conflict Management</p>

2.100 Shloka	Shloka translation (VIITK or VR)	Word by word meanings from the Sanskrit commentaries
<p>40-41- 42</p> <p>वीरैरथुषितां पूर्वम् अस्माकं तात पूर्वकैः । सत्यनामां दृढद्वारां हस्त्यश्वरथसङ्कुलाम् ॥ 40 ॥</p> <p>ब्राह्मणैः क्षत्रियैर्वैश्यैः स्वकर्मनिरतैः सदा । जितोन्द्रियैर्महोत्साहैः वृतामार्यैः सहस्रशः ॥ 41 ॥</p> <p>प्रासादैर्विधाकारैः वृतां वैद्यजनाकुलाम् । कच्चित्समुदितां स्मृताम् अयोध्यां परिरक्षसि ॥ 42 ॥</p>	<p>My dear brother I trust you are protecting the (impregnable) city of Ayodhya worthy of its name, formerly defended by our heroic ancestors, with its sturdy gates, its elephants, horses and chariots, its thousands of venerable, selfcontrolled and highly energetic brahmins, kshatriyas and vaishyas engaged in their respective professions, filled with palaces of various kinds, abounding in learned people and a prosperous city where everything is available in abundance. (VIITK)</p> <p>"I hope you preserve the City of Ayodhya, furnished with everything and flourishing, that was formerly inhabited by our heroic ancestors, O my dear brother, that is worthy of its name, with its fortified gates, its elephant horses and chariots that fill it, with its brahmins, warriors and merchants in thousands, ever engaged in their respective duties, with its noble citizens self-controlled and full of energy, with its palaces in various shapes and the learned who abound there." (VR)</p>	<p>तात! = Oh dear! ; कच्चित् = I hope ; (त्वम्) = you ; अस्माकं = our ; पूर्वकैः = by ancestors ; वीरैः = by valourous people ; पूर्वम् = before ; अधुषितां = established and maintained ; सत्यनामां = that which undefeatable and impregnable, that is true to its name 'अयोध्या' ; दृढद्वारां = that which has sturdy gates ; हस्त्यश्वरथसङ्कुलां = that which is pervaded by elephants, horses and chariots ; स्वकर्मनिरतैः = by those who are involved in one's duties ; ब्राह्मणैः = by Brāhmana-s ; क्षत्रियैः = by Kṣatriya-s ; वैश्यैः = by Vaiśya-s ; सदा = always ; जितोन्द्रियैः = by those who have won over their senses ; महोत्साहैः = those who are very zealous because they are not untouched by sadness ; आर्यैः = by those who are worshipped or great people ; सहस्रशः = thousand-folds ; वृतां = pervaded ; विधाकारैः = that which has a multitude of forms ; प्रासादैः = forts and palaces ; वृतां = pervaded ; वैद्यजनाकुलां = that which is pervaded by scholars or important doctors ; समुदितां = that which is uttered for the good of oneself or that which stably placed ; स्मृताम् = most prosperous ; अयोध्या = that which has a right name as per the meaning of the word ; परिरक्षसि = protect</p>

2.100 40-41-42	Revised translation in line with authentic commentaries	Questions for questionnaire	8 functions - ownership based departments - Open Coding	Main Category - Questionnaire - Axial Coding	Overlapping categories
	<p>Oh dear, I Hope you continue to keep the name of our land, 'Ayodhya', true to its name, which has been established and maintained for a long time by our courageous ancestors. The word 'Ayodhya' means that which is undefeatable and impregnable. I hope you are protecting that Ayodhya which has: (i) sturdy fortified gates (ii) army made of the 'catranga-bala' consisting of elephantry, cavalry(horseback), chariot corps and infantry (foot-soldiers) (iii) the intellectual scholars, the patriotic warriors, the commercially sharp merchants who are fully focused on their respective professions (iv) thousands of citizens who have conquered their senses, (v) who are full of enthusiasm, since they haven't experienced sorrow (vi) who are highly respectable (vii) palaces of varied designs and shapes (viii) learned people and chief of physicians (ix) people who are contented and happy (x) long-lasting prosperity</p>	<p>Every organisation is 'Ayodhya' - that which is and should be impenetrable & impregnable. Is the existing management continuing this vision? Does the security system include both physical and online security? "In both online and physical, are the following present? (i) sturdy fortified gates/ firewall (ii) army/anti-virusmade of the 'chaturanga-bala' consisting of elephantry, cavalry(horseback), chariot corps and infantry (foot-soldiers) (iii) the intellectual scholars, the patriotic warriors, the commercially sharp merchants who are fully focused on their respective professions (for online - cyber experts) (iv) thousands of citizens/workforce who have conquered their senses (completed ethics & code of conduct training & assessment) (v) who are full of enthusiasm, since they haven't experienced sorrow (completed well-being training and do not resort to any untoward behaviour) (vi) who are highly respectable. (vii) palaces of varied designs and shapes - physical infrastructure (viii) learned people and chief of physicians - healthy. (ix) people who are contented and happy (well-being/ thrive). (x) long-lasting prosperity "</p>	Security	Security	Vision, Going concern, Cyber Security, Infrastructure, Business Continuity Plan

2.100 Shloka	Shloka translation (VIITK or VR)	Word by word meanings from the Sanskrit commentaries
<p>43-44 कश्चिद्यशस्रैर्जुष्टः सुनिविष्टजनाकुलः । देवस्थानैः प्रपाभिश्च तटाकैश्चोपशोभितः ॥ 43 ॥ प्रहृष्टनरनारीकः समाजोत्सवशोभितः । सुकृष्टसीमा पशुमान् हिंसाभिः परिवर्जितः ॥ 44 ॥</p>	<p>O Bharata, my country which is marked with hundreds of sanctuaries near villages where life of the people is made comfortable, where there are shrines, water distribution facilities and tanks, which is wellploughed and rich in cattlewealth, free from violence and independent of rain. It is enchanting. It is safe from wild animals. With fears expelled, free from sinful people, adorned with mines and wellprotected by my ancestors, it is prosperous and I hope people are living comfortably. (VIITK) I hope that the kingdom, adorned with peaceful places rich in temples and sheds where water stored for distribution to passers-by in tanks, with happy men and women, graced by social festivities, with land well-tilled, abiding in cattle which are totally free from cruelties, the agricultural land not exclusively fed by rains, which is beautiful and is purged of beasts of prey, which is completely rid of fears, studded with mines, a destitute of sinful men, and well-protected by our fore-fathers, is prosperous and an abode of happiness. (VR)</p>	<p>राघव = Oh Raghava! ; कोञ्चित् = I hope ; चैत्यशस्रैः = altars of world peace, where many yaagas for lokakshema has been done ; जुष्टः = served or pleased ; सुनिविष्टजनाकुलः = densely populated by contented, happy and peaceful people who do not want to go to other kingdom or cause trouble here due to best administration and facilities given by the Ikṣvāku kings ; देवस्थानैः = temples ; प्रपाभिः = sheds where water is stored for distribution to travellers/ passers-by ; च = and ; तटाकैः = water tanks which are filled with water for supporting agricultural activities ; च = and ; उपशोभितः = adorned ; प्रहृष्टनरनारीकः = which has happy men and women ; समाजोत्सवशोभितः = constituted of congregation halls for deciding dharma or public places for exchange of goods by groups of merchants ; सुकृष्टसीमा = which has tilled land everywhere ; पशुमान् = which has cattle like cow, goat, etc. ; हिंसाभिः = six calamities which are excessive rain, drought, locusts, rats, birds and foreign invasions / any mutual violence ; परिवर्जितः = secluded ;</p>
<p>45-46 अदेवमातृको रम्यः श्वापदैः परिवर्जितः । परित्यक्तो भयैः सर्वैः खनिभिश्चोपशोभितः ॥ 45 ॥ विवर्जितो नरैः पापैर्मम पूर्वैः सुरक्षितः । कश्चिज्जनपदः स्मीतः सुखं वसति राघव ॥ 46 ॥</p>	<p>covered above</p>	<p>राघव = Oh Raghava! ; कोञ्चित् = I hope ; अदेवमातृकः = which has the main source of agriculture as Sarayū river ; रम्यः = ; श्वापदैः = harmful animal like tiger, etc. ; परिवर्जितः = secluded ; सर्वैः = all ; भयैः = reasons of fear like thieves, etc. ; परित्यक्तः = deprived of ; खनिभिः = ores of gems, gold, silver, etc. ; च = and ; उपशोभितः = adorned ; पापैः = sinful ; नरैः = people ; विवर्जितः = deprived of ; मम = my ; पूर्वैः = by ancestors ; सुरक्षितः = protected ; स्मीतः = pure ; जनपदः = kingdom (people in the kingdom) ; कोञ्चित् = I hope ; सुखम् = happily ; वसति = reside</p>

2.100	Revised translation in line with authentic commentaries	Questions for questionnaire	8 functions - ownership based departments - Open Coding	Main Category - Questionnaire - Axial Coding	Overlapping categories
43-44	<p>I hope that the country (Janapada) Kosala, which is adorned with happily created sacrificial altars of world-peace, which is densely populated by contented citizens who do not want to go to other kingdoms, which is shinning with places of worship, with sheds which contain water stored for distribution to passers-by, and tanks which are filled with water for agricultural purposes. The country is filled with happy men and women, has congregation places where dharmic discussions are held, and public places for exchange of goods. The land is well-tilled everywhere, citizens are with abundant cattle stock, and are totally free from cruelties like excessive rain, drought, locusts, rats, birds and foreign invasions or any mutual violence.</p>	<p>Is a anonymous survey conducted to check how many employees prefer to work long-time and how many are planning to look out and how many are looking for other jobs? Is the organisational wealth being used for both internal(growing business with purpose) and external development (social) works Are the employees having support systems for their sustenance? (cattle stock etc.) Are there events which are conducted for healthy discussion between employees on Dharma and other related aspects Does the organisation have sufficient infrastructure for comfortable working environment of the workforce Does the organisation have sufficient infrastructure for comfortable working environment of the workforce</p>	<p>Human Resources, Sustainability</p>	<p>Happiness, Sustainability, Workplace comfort, Workplace Comfort</p>	<p>Whistleblower facility, Workplace Comfort, workforce comfort, Corporate Social Responsibility, ESG consciousness, Corporate Social Responsibility, Dharma, Opportunity to speak, Well-being</p>
45-46	<p>I hope the kingdom is supported has the main source of agriculture as Sarayū river (not dependent on rain only as the source of water), pleasant due to the presence of gardens, etc, devoid of harmful animals like tiger, etc., deprived of causes of fear like thieves, etc, adorned with ores of gems, gold, silver, etc, deprived of sinful people; as protected by my ancestors, continues to be protected with pure people in the kingdom and hope everyone lives happily</p>	<p>Are there any techniques to identify and remove people who cause or would potentially cause damage to the organisation? Does the management envision the company to be an abode of happiness? Is the company considered an abode of happiness by the employees (survey) Does the company have sufficient infrastructure which gives recognition to the prosperity of the organisation? Are there measures to prevent attacks by any external forces? Are there measures to prevent any stealing of resources by external forces? Does the company have multiple source of funds / capital and not just dependent on unpredictable sources? (Rain-water vs Sarayū river water)</p>	<p>Security, Human Resources, Finance</p>	<p>Beware of Mischief, Happiness, Security, Finance</p>	<p>Code of Conduct, Adharma, Shatru, Workplace Comfort, Workforce comfort, Business Continuity Plan, Going concern, Cyber Security</p>

2.100 Shloka	Shloka translation (VIITK or VR)	Word by word meanings from the Sanskrit commentaries
47 कञ्चित् दयिताः सर्वे कृषिगारक्षजीविनः । वार्तायां संश्रितस्तात लोको हि सुखमेधते ॥ ४७ ॥	I trust all those men who live on agriculture and cattlerearing are favourable to you. The world's prosperity, dear brother, grows on the profession of cattle rearing. (VIITK) "Are you cherishing all those who live by agriculture and cattle-rearing, O, dear brother! The people living on agriculture and cattle-rearing indeed prosper well." (VR)	तात! = Oh dear! ; कञ्चित् = I hope ; ते = your ; सर्वे = all ; कृषिगारक्षजीविनः = Vaisya-s ; दयिताः = pleased / revered through giving them wealth ; (सन्ति) = are ; वार्तायां = when trade involving sale and buy is done / in the professions of farming, animal husbandry, trading, and loaning money ; संश्रितः = one who has taken your refuge / one who is present ; लोकः = people ; सुखम् = happiness ; एधते = attains ; हि = indeed
48 तेषां गुप्तिपरीहारैः कञ्चित् भरणं कृतम् । रक्ष्णा हि राज्ञा धर्मोण सर्वे विषयवासिनः ॥ 48 ॥	I trust you nourish them and also afford portection and prevent adversities. A king must protect all those people living in his country in accordance with righteousness. (VIITK) "I hope their maintenance is being looked after by you, in providing what they need and eschewing what they fear. All the citizens are indeed to be protected by a king through his righteousness." (VR)	कञ्चित् = I hope ; तेषां = the aforementioned Vaisya-s who are in the profession of farming, etc. ; गुप्तिपरीहारैः = providing what is needed for them, and removing or preventing what would cause trouble to them / गुप्तपरीहारैः = prevention of bad deeds like stealing, etc. done by spies appointed by the kings ; ते = by you ; भरणं = nourishment/protection ; कृतम् = done ; हि = because ; राज्ञा = by the king ; धर्मोण = through Dharma ; सर्वे = all ; विषयवासिनः = citizen's of one's country ; रक्ष्यः = have to be protected
49 कञ्चित् त्वियः सान्त्वयसि कञ्चित् ताश्च सुरक्षिताः । कञ्चिन्न श्रद्धात्यासां कञ्चिद् गुह्यं न भाषसे ॥ 49 ॥	I trust, you keep the women pacified and wellprotected, you do not believe their words and do not divulge any secrets to them. (VIITK) "I hope you are pacifying the women well. Are they protected by you? I hope you are not believing the words of these women and not telling them the secrets." (VR)	कञ्चित् = I hope ; (त्वं) = you ; स्त्रियः = your wives ; सान्त्वयसि = you are being supportive and convenient to them ; कञ्चित् = I hope ; ताः = those wives ; च = and ; सुरक्षिताः = protected from other people who want to manipulate them and cause damage to the king or kingdom ; कञ्चित् = I hope ; (त्वम्) = you ; आसां = of those wives ; (वचनार्थिक) = words, etc. ; न = don't ; श्रद्धासि = don't listen to them blindly and with over trust (which may lead to getting manipulated) ; कञ्चित् = I hope ; (त्वं) = you ; गुह्यं = confidential and unauthorised information ; न = don't ; भाषसे = reveal to them just because they are close

2.100	Revised translation in line with authentic commentaries	Questions for questionnaire	8 functions - ownership based departments - Open Coding	Main Category - Questionnaire - Axial Coding	Overlapping categories
47	Oh dear! I hope that Vaisya-s (who earn wealth by agriculture, animal husbandry and trade) are please or revered through giving them wealth. A nation which sustains through vartā i.e. agriculture, animal husbandry, trade & commerce (selling and buying of goods), money-lending business, can attain happiness.	Are there sustainable farmers (agriculture, animal husbandry) protected suitably by the leaders - directly through sustainability practices or through CSR initiatives? Is the organisation generating wealth through sustainable paths of business like agriculture, animal husbandry, trade and commerce, with a long term 'going-concern' vision?	Sustainability	Sustainability	Corporate Social Responsibility, ESG consciousness
48	I trust, you protect and nourish those merchants, by providing what is needed for their success and preventing or removing what would cause trouble to them or by preventing bad deeds like stealing, etc. done by spies appointed by the kings. This is because, all the citizens of the country, should be protected by a king through dharma (in prescribed appropriate manner according to Shastra-s).	Are all difficulties in performing work removed at earliest does the operations head have a goal to ensure successful ecosystem for workforce to perform their work Are all facilities provided to employees for successful operations of their work	Human Resources	Workforce comfort	Workplace Comfort, Well-being, Happiness
49	I hope you are ensuring the convenience and comfort of your wives. I hope you are protecting them from people who would manipulate them and are ensuring their safety from any untoward happening since they are closer to the king. I hope you do not over-trust them and give them the possibility of being manipulated by them. I hope you do not share any secret information by breaking the confidentiality and secrecy protocols, just because they are close to you.	Does the policy list the types of information, with categories and to whom they can be shared? Are there measures to identify and protect employees who may need additional support and protection? Are employees protected from any kind of harassment? (POSH) Does the policy prevent sharing of 'classified information' to anyone other than the authorised officials only, not even to one's spouse, family members, close friends or loved ones. (Trusted parties) Are there special guidance on protecting family members (trusted parties) from being influenced by competitors to gather confidential information or manipulating their thoughts? Is 'professional skepticism' applied by the leader in matters of confidential and classified information, especially when trusting information gathered from 'trusted parties'?	Security, Human Resources	Confidentiality, Workforce comfort	Board of Advisors, Key Management Personnel, Security, Well-being, Workplace Comfort, Safety, Prevention of Harassment, Attributes, Gestures

2.100 Shloka	Shloka translation (VIITK or VR)	Word by word meanings from the Sanskrit commentaries
50 कश्चिन्नागवर्नं गुप्तं कश्चित्ते सन्ति धेनुकाः । कश्चिन्न गणिकाश्वानां कुञ्जराणां च त्वयसि ॥ 50 ॥	I trust, you protect the habitat of elephants and you have a large number of milch cows. I trust you are not contented with the existing number of female and male elephants and horses. (VIITK) "Are you supervising the woods inhabited by elephants? I hope female elephants are there to you in good number. I hope you are not simply satisfied with the existing population of female elephants, horses and male-elephants." (VR)	कश्चित् = I hope ; नागवर्नं = ; गुप्तम् = Protected from cutters ; (अस्ति) = is ; कश्चित् = I hope ; ते = your ; धेनुकाः = cows (female elephants/cattle) ; सन्ति = are present ; कश्चित् = I hope ; गणिकाश्वानां = of cows (female elephants) and horses ; कुञ्जराणां = bulls (male elephants) ; च = and ; न = don't ; त्वयसि = not attaining contentment in acquiring those cows, horses and bulls.
51 कश्चिद् दर्शयसे नित्यं मनुष्याणां विभूषितम् । उत्थायोत्थाय पूर्वले राजपुत्र महापथे ॥ 51 ॥	O prince, I trust, you rise early daily and present yourself welladorned to the people on the thoroughfare. "O, Prince! Do you, regally adorned, appear before the people on rising each morning, on the great high way?" (VR)	राजपुत्र = Oh son of a king! ; कश्चित् = I hope ; पूर्वले = in the morning ; उत्थाय = having got up ; उत्थाय = having got up ; महापथे = in the courtyard / royal or main road ; मनुष्याणां = for subjects ; नित्यं = everyday ; विभूषितम् = well-adorned ; (आत्मानं) = oneself ; दर्शयसे = exhibit or show (give a chance for the people to see)
52 कश्चिन्न सर्वे कर्मन्ताः प्रत्यक्षास्तेऽविशङ्क्या । सर्वे वा पुनरुत्सृष्टा मध्यमेवात्र कारणम् ॥ 52 ॥	All the servants, I trust, do not present themselves to you directly. At the same time they do not remain out of sight with fear at a distance. The middle course is the best way for the welfare of every one. "I hope that all your servants, in your presence, do not adopt a disrespectful attitude or on the other hand all of them do not hasten away on seeing you. Ofcourse, a middle course only in the principle to be followed in this matter." (VR)	कश्चित् = I hope ; सर्वे = all ; कर्मन्ताः = workers ; अविशङ्क्या = without any fear ; ते = they ; न = don't ; प्रत्यक्षाः = arrive before you ; (भवन्ति) = are ; वा = or ; सर्वे = all ; पुनः = also ; उत्सृष्टाः = are sent without showing oneself ; (भवन्ति) = are ; अत्र = here in the context of the workers ; मध्यम् = a moderate approach of neither too much of self presentation nor very little of self presentation ; एव = only ; कारणम् = is the cause of acquiring wealth

2.100	Revised translation in line with authentic commentaries	Questions for questionnaire	8 functions - ownership based departments - Open Coding	Main Category - Questionnaire - Axial Coding	Overlapping categories
50	I hope you are protecting the forests, wherein elephants are born and live, from the cutters because they and others may take away the elephants. I hope your female elephants which are used to control/hold male elephants are present / I hope your cows (cattle) are healthy. I hope you are not content in gaining more male and female elephants and horses.	Are sustainable practices encouraged in the company and practised by leaders? Are there activities to protect the nature and animals either through business initiatives or through CSR initiatives?	Sustainability	Sustainability	Corporate Social Responsibility, ESG consciousness
51	Oh, son of a king! I hope you show yourself well-adorned every day to the people in the courtyard or royal or main road. In case the king doesn't show himself, people may get worried about the healthiness of the king, so the king should show himself to the people.	Is the leader present on a daily basis at workplace? Does the leader appear normal, healthy and presentable whenever present daily at workplace?	Leadership	Leadership presence	Workplace Comfort
52	I hope your workers don't arrive before you without any fear and also they are not sent without seeing you. That is, workers shouldn't be given the privilege of easily approaching the king at all times and at the same time, they shouldn't be deprived of approaching you at all times. If you are easily approachable all the time, a sense of disrespect may form in the workers. Similarly, if you are not approachable all the time, the workers may get angry and won't do the work assigned properly. A middle ground must be established which is the cause of achieving the work.	Is the leader approachable whenever required for work related discussions and clarifications Is the availability neither too much (to develop contempt) or too less (to develop anger on not getting guidance for work)	Leadership	Leadership presence	Workforce comfort

2.100 Shloka	Shloka translation (VIITK or VR)	Word by word meanings from the Sanskrit commentaries
53 कच्चित्सर्वाणि दुर्गाणि धनधान्यायुधोदकैः । यत्रैश्च परिपूर्णानि तथा शिल्पिधनुर्धरैः ॥ 53 ॥	Hope all the forts are adequately provided with wealth, foodgrains, weapons and water, with machines of war and craftsmen and archers. "I hope all your citadels are quite full of money, grain, weapons, water and mechanical contrivances as well as artisans and archers."(VR)	कच्चित् = I hope ; धनधान्यायुधोदकैः = by wealth, food, weapons, water ; यत्रैः = by weaponaries ; च = and ; तथा = also ; शिल्पिधनुर्धरैः = archers and others who are skilled in their duties ; सर्वाणि = all ; दुर्गाणि = forts which are water-based, mountain-based, forest-based, fossil-based and desert-based ; परिपूर्णानि = filled ; सन्ति = are
54 आयस्ते विपुलः कच्चित्कच्चिदल्पतरो व्ययः । अपात्रेषु न ते कच्चित्कोशो गच्छति राघव ॥ 54 ॥	O Bharata, I trust, your revenues are abundant and expenditure much less. I trust you do not give away your treasure to undeserving persons. "I hope your income is abundant and expenditure, minimum. I hope your treasure does not reach undeserving people, O, Bharata!"(VR)	राघव! = Oh Rāghava! ; कच्चित् = I hope ; ते = your ; आयः = income ; विपुलः = abundant ; कच्चित् = I hope ; व्ययः = expenditure ; अल्पतरः = minimum that is less than the income ; कच्चित् = I hope ; ते = your ; कोशः = treasury ; अपात्रेषु = to unworthy people (or projects) ; न = don't ; गच्छति = gets expended
55 देवतार्थं च पित्रर्थं ब्राह्मणाभ्यागतेषु च । योधेषु मित्रवर्गेषु कच्चिद् गच्छति ते व्ययः ॥ 55 ॥	I trust, you are spending only on gods, ancestors, brahmins, guests, warriors and hosts of friends. "I hope that your expenditure goes for the cause of divinity, manes, brahmins, unexpected visitors, soldiers and hosts of friends."(VR)	कच्चित् = I hope ; देवतार्थं = for god ; पित्रर्थं = for parents ; ब्राह्मणाभ्यागतेषु = for Brāhmana-s and guests ; योधेषु = for army ; च = and ; मित्रवर्गेषु = for friends and family ; च = and ; ते = your ; व्ययः = Expense which is supposed to be spent for giving away ; गच्छति = reach
56 कच्चिदार्थं विशुद्धात्मा क्षरितश्चापकर्मणा । अपृष्टः शास्त्रकुशलैर्म लोभाद्ध्यते शुचिः ॥ 56 ॥	I trust a man who is honest, purehearted and venerable, falsely accused of adultery is not slain out of avarice without consulting experts in scriptures. "If one of noble work, despite his honesty and integrity, is falsely accused of some offence, I hope he is not killed impatiently, without enquiry by those well-versed in law-books."(VR)	कच्चित् = I hope ; आर्यः = Good person ; विशुद्धात्मा = One with pure mind / behaviour ; अपकर्मणा = by false deeds like robbing, etc. ; आक्षरितः = falsely accused of theft and other crimes ; क्षरितः = freed ; च = and ; शास्त्रकुशलैः = By those who are well versed in Dharmasāstra ; अपृष्टः = without proper questioning / without proving the crime ; शुचिः = one who is pure in thought, speech and action ; लोभात् = just because of greediness for wealth ; न = don't ; ध्यते = punish

2.100	Revised translation in line with authentic commentaries	Questions for questionnaire	8 functions - ownership based departments - Open Coding	Main Category - Questionnaire - Axial Coding	Overlapping categories
53	I hope your city, consisting of forts which are based on water reservoirs, mountains, forests, fossil and deserts, is filled with money, food, weapons, water, weaponry tools, skilled people like archers (soldiers).	<p>Does the security system include both physical and online security?</p> <p>Does the organisation have reserve of resources necessary for the functioning of the organisation in case of difficult times/ calamities- Like wealth, infrastructure, people, food, etc. (Stock Management)</p> <p>Can the organisation bear an attack of many groups of people?</p> <p>Does the organisation have different types of security for handling different types of attacks</p> <p>Does organisation have a backup site where people can be shifted in case of need? - Business Continuity/ Disaster Recovery Planning / warmsite, cold site</p>	Security, Finance	Security, Finance	Infrastructure, Business Continuity Plan, Going concern, Cyber Security
54	Oh Rāghava! I hope your income is abundant and your expenses are at minimum and always lesser than income. I hope your treasury resources are not spent on undeserving or ineligible people or projects.	<p>Is the income always multiple times more than expenditure?</p> <p>Does the finance team ensure there is no amount spent on prohibited spending?</p> <p>Is there a list of approved spending and prohibited spending?</p>	Finance	Finance	Operations
55	I hope your expense goes into the service of god, parents, guru-s, Brāhmana-s, guests, soldiers, family and friends.	<p>Is there a list of approved spending and prohibited spending?</p> <p>Does the approved list include - spending on positive investments, welfare of people, country, social and spiritual activities</p>	Finance	Finance	Operations
56	I I hope you don't falsely accuse someone of bad deeds like robbing and punish that person who has a pure mind and behaviour, who is clean from mind, speech and body, who is a good person just because of greed for wealth.	<p>Is there a committee to check for any wrong-doing by any of the workforce and ensure good people are not punished and wrong-doers are punished?</p> <p>Is there a check to ensure the committee or the justice-provider are not influenced by greed and punish a good person?</p>	Legal	Justice-Legality	Code of Conduct, Dharma

2.100 Shloka	Shloka translation (VIITK or VR)	Word by word meanings from the Sanskrit commentaries
57 गृहीतश्चैव पृष्टश्च काले दृष्टः सकारणः । कश्चिन्न मुच्यते चोरो धनलोभाद्भ्ररर्षभ ॥ 57 ॥	O best among men I trust that a thief, caught redhanded and interrogated and has sufficient proof is not set free, out of greed for money. "O, foremost of men! If a thief is seen and even caught at the time of his act on sufficient ground and interrogated-I hope, he is not released from greed of wealth." (VR)	नरर्षभ! = Oh best among the men! ; काले दृष्टः = I hope ; चोरः = thief ; गृहीतः = held captive by soldiers or the owner of the object being stolen ; च = and ; पृष्टः = one who has been proved guilty by questioning also ; च = and ; एव = only ; काले = while in the act of the crime ; सकारणः = one who is held captive with evidence ; दृष्टः = seen by the owner of the object being stolen or seen by soldiers ; धनलोभात् = because of the greed for the theft money ; न = isn't ; मुच्यते = freed
58 व्यसने कश्चिदाढ्यस्य दुर्गतस्य च राघव । अर्थ विरागाः पश्यन्ति तवामात्या बहुश्रुताः ॥ 58 ॥	O Bharata, I trust that your ministers are wellinformed and look into all matters in times of hardship pertaining to whether a man is rich or poor without any bias to either. "O, Bharata! I hope that your well-educated ministers examine a case dispassionately when a contention occurs between a rich man and a poor man, after studying the situation carefully." (VR)	राघव! = Oh Rāghava! ; कश्चित् = I hope ; तव = your ; बहुश्रुताः = learned ; अमात्याः = ministers ; व्यसने = in case of quarrel which leads to sadness for both the people ; अढ्यस्य = of a rich person ; दुर्गतस्य = of a beggar ; च = and ; अर्थ = conduct / as it is ; विरागाः = those who have no attachment over money ; पश्यन्ति = examine
59 यानि मिथ्याभिशास्तानां पतन्त्यश्रुणि राघव । तानि पुत्रान्यश्रुन्मन्ति प्रीत्यर्थमुशासतः ॥ 59 ॥	O Bharata, the tears falling from the eyes of persons, who are falsely accused and punished for the pleasure of the king will destroy his progeny and cattle as well. "The tears fallen from those who are the victims of false accusations, O Bharata, destroy their sons and herds of those who are indifferent to justice, merely for the sake of pleasure." (VR)	राघव! = Oh Rāghava! ; मिथ्याभिशास्तानां = Of those have been falsely accused by the king who hasn't thought through properly ; यानि = which ; अश्रुणि = tears ; पतन्ति = fall ; तानि = those tears ; प्रीत्यर्थम् अनुशासतः = of the one who doesn't think what is right and what is not and just rules the kingdom for his own pleasures ; पुत्रान् = all his kins and relatives ; पशून् = animals ; च = and ; म्रिन्ति = destroy
60 कश्चिद्दुर्द्धांश्च बालांश्च वैद्यामुख्यांश्च राघव । दानेन मनसा वाचा त्रिभिरैतैर्बुभूषसे ॥ 60 ॥	O Bharata, I trust you wish to thrive by treating the old, children and foremost of learned people with the three expedients namely gifts, affection and kind words. "I hope that you seek to conciliate by the following three means, viz. gifts, a loving mind and polite words- the aged, the children and the foremost physicians." (VR)	कश्चित् = I hope ; वृद्धान् = elders ; च = and ; बालान् = children ; च = and ; वैद्यामुख्यान् = important doctors ; च = and ; राघव = Oh Rāghava! ; दानेन = By giving what is wished for and which is revered ; मनसा = With compassion and affection ; वाचा = By softspokenness ; त्रिभिः = three ; एतैः = by these ; बुभूषसे = you wish to obtain / wish to keep them attracted to you / wish to offer reverence

2.100	Revised translation in line with authentic commentaries	Questions for questionnaire	8 functions - ownership based departments - Open Coding	Main Category - Questionnaire - Axial Coding	Overlapping categories
57	I hope you don't let go of a thief who has been held captive (with evidence) by soldiers or by the owner of the object, who has been seen with the thieved object and who has been proven guilty by questioning also, out of greed for the money.	Is there a mechanism to ensure a wrong-doer, who is caught rehandred, with evidence, is not let go unpunished due to influence of greed/ money	Legal	Justice-Legality	Dharma
58	If hope your ministers examine the conduct of a rich person and of a beggar, when a conflict arises between the two and when that can be solved only by the king's fellow men, without any greed for money.	In case of dispute between Senior employee and junior employee, are there measures to ensure right justice is delivered without any bias or greed or undue influence?	Legal	Justice-Legality	Character of Leader, Dharma, Board of Advisors, Punishments
59	The tears of the people who have been falsely accused by the king hastily will destroy the kins, relatives and animals of the king who is ruling just for the sake of his own pleasures.	Does the organisation and leader know that injustice to good people, without proper enquiry or due to greed, would destroy the organisation, the owners and all its stakeholders	Legal	Justice-Legality	Character of Leader, Dharma, Board of Advisors, Punishments
60	Oh Rāghava! I hope you always wish to obtain elders, children, doctors and other revered/great people or keep them attracted or offer reverence to them by giving what they wish for, by showing affection and compassion towards them and by speaking softly with them.	Are different type of employees made happy by different types of offerings - For example - gifts for elderly, affection and love for younger and respectful words for scholars and experts? Are employees and all types of workforce treated with respect and empathy along with providing monetary based emoluments? Are old/ experienced people provided with objects they desire and require Are children/new inductees provided with a loving mind and lots of affection Are the learned experts provided with respectful and kind words	Human Resources, Allies, Experts	Happiness, Respect	Workforce comfort, Employee Value Proposition

2.100 Shloka	Shloka translation (VIITK or VR)	Word by word meanings from the Sanskrit commentaries
61 कश्चिदुरुश्च वृद्धांश्च तापसान् देवतातिथीन् । चैत्यांश्च सर्वास्त्रिद्वार्थान् ब्राह्मणांश्च नमस्यसि ॥ 61 ॥	I trust you pay homage to the preceptors, the aged ones, ascetics, gods and guests, to shrines and to accomplished brahmins. "I hope you greet your teachers, the elderly, the ascetics, the deities; the unexpected visitors, the trees standing at cross roads and all the brahmins of auspicious life and conduct." (VR)	कश्चित् = I hope ; सर्वान् = all ; गुरुन् = Guru-s ; च = and ; वृद्धान् = elders ; च = and ; तापसान् = those who have performed tapas (asuterities) ; देवतातिथीन् = gods and guests ; चैत्यांश्च = Places where agnicayana (it is the process of choosing a type of fire from the four types of fire) is done / Places where huge trees are present in the junctions of four roads wherein temples or residence of gods are present ; च = and ; सिद्ध्यर्थान् = Those who have obtained all the fruits by performing yaga-s and who have experienced the brahman ; ब्राह्मणान् = Brahmana-s ; च = and ; नमस्यसि = offer prostrations
62 कश्चिदर्थेन वा धर्मम् अर्थं धर्मेण वा पुनः । उभौ वा प्रीतिलोभेन कामेन च न बाधसे ॥ 62 ॥	I trust, righteousness for the sake of prosperity or prosperity for the sake of righteousness or both for the sake of sensual pleasure are not thwarted by you. "I hope you do not abrogate virtue by your excessive devotion to wealth or your excessive devotion to wealth or your earthly interests by your over-emphasis on religion or both your religious and secular interests by your self-indulgence in pleasure, greed and gratification of the senses." (VR)	कश्चित् = I hope ; त्वम् = you ; अर्थेन = by wealth ; धर्मम् = dharma ; वा = or ; धर्मेण = by Dharma ; अर्थं = wealth ; वा = or ; पुनः = also ; प्रीतिलोभेन = कामेन = kama ; च = and ; उभौ = both Dharma and Artha ; वा = or ; न = don't ; बाधसे = obstruct
63 कश्चिदर्थं च धर्मं च कामं च जयतां वर । विभज्य काले कालञ्च सर्वान् वरद सेवसे ॥ 63 ॥	O Bharata, the best among the victorious, conversant with timely actions and a bestower of boons you are the best of men. I trust, you allocate adequate time for attending to all the three expedients of life like dharma, artha and kama. "I hope you pursue wealth, religion and the delights of the sense dividing them all according to time, O Jewel among the victorious, the one who is conversant with the proper time and O, the bestower of boons!" (VR)	जयतां वर! = Oh one who is capable of not doing other activities which are not per the prescribed time for that ; कालञ्च! = Oh one who knows what to do at what time ; वरद! = Oh one who rewards people ; कश्चित् = I hope ; त्वम् = you ; अर्थं = Artha ; च = and ; धर्मं = Dharma ; च = and ; कामं = Kāma ; च = and ; काले = fixed time ; सर्वान् = all these three ; विभज्य = having split ; सेवसे = enjoy
64 कश्चित्ते ब्राह्मणाः शर्म सर्वशास्त्रार्थकीविदाः । आशंसन्ते महाप्राज्ञ पौरजानपदैः सह ॥ 64 ॥	O highly sagacious Bharata, those brahmins who can comprehend the meaning of all scriptures along with the inhabitants of the city and country, I trust, are seeking your happiness. "O, the one who is endowed with great wisdom! I hope that brahmins versed in the knowledge of the scriptures, the inhabitants of town and the country pray for your happiness." (VR)	महाप्राज्ञ! = Oh intelligent one! ; कश्चित् = I hope ; पौरजानपदैः = subjects ; सह = with ; सर्वशास्त्रार्थकीविदाः = scholars in all Śāstra-s ; ब्राह्मणाः = Brāhmaṇa-s ; ते = for you ; शर्म = auspiciousness or happiness ; आशंसन्ते = pray or wish

2.100	Revised translation in line with authentic commentaries	Questions for questionnaire	8 functions - ownership based departments - Open Coding	Main Category - Questionnaire - Axial Coding	Overlapping categories
61	<p>II hope you prostrate in front of all guru-s, elders, tāpasa-s, gods, guests, places where agnicayana (it is the process of choosing a type of fire from the four types of fire) / places where huge trees are present in the junctions of four roads wherein gods reside, those who have obtained all the fruits by performing yaga-s and who have experienced the brahman.</p>	<p>Are these valuables & stakeholders valued and respected by the leader: Supreme Almighty, father, mothers, teachers, advisors, people equivalent to father-mother-and teachers, aged-experienced people, saints, physicians, guests, places of worship, learned scholars, experts and accomplished intellectuals</p>	Human Resources	Respect	Dharma, workforce comfort
62	<p>I hope you don't obstruct accruing dharma by trying to accrue artha (wealth) in the morning, obstruct accruing artha by accruing dharma in the noon and obstruct both dharma and artha by accruing kāma / doing actions related to kāma. The right time for performing dharma, artha and kāma is as follows: 1. Dharma - From brāhmimuhūrta to the noon 2. Artha - From noon to evening 3. kāma - Night</p>	<p>Is 'Artha' and 'Kama' aspired on the foundation of Dharma and all the 3 are well-balanced</p>	Vision & Mission	Balancing the Purusharthas	Dharma
63	<p>Oh one who is capable of deciding what among dharma, artha and kāma should be done at which time! I hope you are allocating the dharma, artha and kāma to a fixed time frame and doing only related activities. That is, in the morning, doing dharma like dāna, in the noon, think about the kingdom's welfare in the courtyard and in the night, perform actions related to kāma.</p>	<p>Is 'Artha' and 'Kama' aspired on the foundation of Dharma and all the 3 are well-balanced</p>	Vision & Mission	Balancing the Purusharthas	Dharma
64	<p>Oh intelligent one! I hope Brāhmana-s, who are well versed in all śāstras along with the subjects, pray for your happiness and auspiciousness.</p>	<p>Are well-wishers praying for the success & sustainability of the organisation regularly?</p>	Sustainability	Sustainability	Well-wishers, Society Management

2.100 Shloka	Shloka translation (VIITK or VR)	Word by word meanings from the Sanskrit commentaries
<p>65-66- 67</p> <p>नास्तिक्यमनृतं क्रोधं प्रमादं दीर्घसूताम् । अदर्शनं ज्ञानवताम् आलस्यं पञ्चवृत्तिताम् ॥ ६५ ॥</p> <p>एकचित्तमन्थानाम् अनर्थज्ञैश्च मन्त्रणम् । निश्चितानामारम्भं मन्त्रस्यापरिरक्षणम् ॥ ६६ ॥</p> <p>मङ्गलाद्यप्रयोगं च प्रत्युत्थानं च सर्वतः । काञ्चित्सर्ववर्ज्यस्येतान् राजदोषांश्चतुर्दश ॥ ६७ ॥</p>	<p>I trust you eschew the fourteen faults of kings, like atheism, falsehood, anger, inattention, procrastination, evading the wise, indolence, gratification of all five senses, planning alone in the affairs of the kingdom, consultation with people who are proficient in worthless acts, failure to implement decisions, inability to keep the counsel secret and omission of auspicious practices and setting out against all the enemies at a time.</p> <p>Do you eschew the following fourteen for of kings -viz. atheism, falsehood, anger carelessness, procrastination, disregard of the wise, sloth, bondage to the five senses, himself alone devoting thought to the affairs of the state (without consulting the ministers); taking counsel with those of perverted insight; failure to undertake the projects already decided, failure to keep secrets, failure to utter auspicious words (at the beginning of an undertaking); and rising from one's seat (indiscriminately) to receive all.(VR)</p>	<p>कवित् = I hope ; त्वं = you ; नास्तिक्यम् = disbelief in other worlds ; अनृतं = Lying ; क्रोधं = anger shown on parents, guru-s, brāhmana-s and weak people even if they have committed a mistake or showing anger on someone who is not at fault or showing anger while doing karma like yāga ; प्रमादं = Not focussing on the duties ; दीर्घसूता = Elongating the time frame of the work ; ज्ञानवताम् = Of scholars and great people ; अदर्शनं = Not seeking darshana ; आलस्यं = laziness in doing one's duty ; पञ्चवृत्तिता = docile to the five senses ; अर्थानाम् = about welfare of the kingdom ; एकचित्तनम् = thinking/strategizing by oneself without involving ministers ; अनर्थज्ञैः = with people who don't grasp what is told as it is ; मन्त्रणं = strategizing ; च = and ; निश्चितानाम् = Not doing the duties which have to be performed ; मन्त्रस्य = ; अनारम्भम् = ; अपरिरक्षणं = revealing the secrets and strategies of the kingdom to others ; मङ्गलाद्यप्रयोगं = Not performing auspicious activities like seeing mirror in the morning, etc./performing inauspicious activities ; च = and ; सर्वतः = To all without the differentiation of a great person and a fool/at once in all directions ; प्रत्युत्थानं = Getting up to show respect/Attacking all enemy kingdoms ; च = and ; एतान् = these ; चतुर्दश = fourteen ; राजदोषान् = bad qualities of a king ; वर्जयसि = avoid</p>

2.100 65-66-67	Revised translation in line with authentic commentaries	Questions for questionnaire	8 functions - ownership based departments - Open Coding	Main Category - Questionnaire - Axial Coding	Overlapping categories
	<p>I hope you avoid these 14 bad qualities of a king. The qualities are -</p> <ol style="list-style-type: none"> 1. Disbelief in Veda-s and what is told in Veda-s, 2. Lying 3. Anger (in parents, elders, guru-s, brahmana-s, and weak people whether they have done wrong or not or in a person who hasn't done any wrong), 4. Not focussing on the duties, 5. Elongating the time frame of the work when the work can be finished early, 6. Not seeking darśana of scholars and great people, 7. Laziness in doing one's duty 8. Docility to the five senses, 9. Thinking / strategizing about the welfare of the kingdom by oneself without involving mantri (minister), 10. Strategizing with people who don't grasp what is told as it is, 11. Not doing the duties which have to be performed and which were counselled by ministers, 12. Revealing the secrets and strategies of the kingdom to others, 13. Not performing auspicious tasks or performing inauspicious tasks, 14. Giving respect to all without the differentiation of a great person and a fool/Attacking all enemy kingdoms at once in all directions 	<p>Is the leadership team devoid of these 14 qualities - atheism, falsehood, anger, inattention, procrastination, evading the wise, indolence, gratification of all five senses, planning alone in the affairs of the kingdom, consultation with people who are proficient in worthless acts, failure to implement decisions, inability to keep the counsel secret and omission of auspicious practices and setting out against all the enemies at a time</p> <p>Does the Code of Conduct, Ethics policy & confidentiality policy, strictly prohibit disclosure of discussions and decisions taken in confidential meetings? (14 Prohibitive acts for leader/s)</p>	<p>Human Resources, Security</p>	<p>Deep Competency, Confidentiality</p>	<p>Attributes, Character of Leader, Code of Conduct, Dharma, Board of Advisors, Key Management Personnel, Recruitment, Security</p>

2.100 Shloka	Shloka translation (VIITK or VR)	Word by word meanings from the Sanskrit commentaries
<p>68-69-70 दशपञ्चचतुर्वर्गान् सप्तवर्गं च तत्त्वतः । अष्टवर्गं त्रिवर्गं च विद्यास्त्रिंशश्च राघव ॥ ६८ ॥ इन्द्रियाणां जयं बुद्ध्या षाड्गुण्यं दैवमानुषम् । कृत्यं विशतिवर्गं च तथा प्रकृतिमण्डलम् ॥ ६९ ॥ यात्रादण्डविधानं च द्वियोगी सन्धिविग्रहौ । कच्चिदेतान् महाप्राज्ञ यथावदनुमन्यसे ॥ ७० ॥</p>	<p>O highly sagacious Bharata, I trust, having understood their true nature you are appropriately following the ten, five and four divisions, the seven divisions, the eight divisions, the three divisions, three kinds of knowledge, victory over the senses, the six qualities, evils arising from destiny and human agency, kṛtiya, division of twenty, similarly Prakṛiti and Mandalaś and two sources of Yatra and chastisement and of peace and war. "O, the very wise Bharata! I hope you understand the following and deal them properly the ten evils(1); the five kinds of fortifications(2); the four expedients(3); the seven limbs of state(4); the eight evils (bom of anger) the three objects of human pursuit(5); the three branches of learning(6) subjugation of the senses, the six strategic expedients(7); adversity brought about by divine agencies(8); and by human agencies(9); the twenty types of monarches(10); and the entire population of the kingdom, setting about an expedition, drawing up an army in a battle-array and the two bases viz, peace and war.</p>	<p>राघवः = Oh Rāghava! ; महाप्राज्ञः = Oh intelligent one! ; कच्चित् = I hope ; त्वम् = you ; दशपञ्चचतुर्वर्गान् = Dasavarga includes - 1. hunting, 2. dice, 3. sleeping during the day, 4. censoriousness, 5. women, 6. intoxication, 7. 8. 9. musical triad (dance-song-instrument) and 10. listless wandering / 1. Greed, 2. Anger, 3. Laziness, 4. Telling untruth, 5. Carelessness, 6. Cowardice, 7. Fickleness, 8. Foolishness, 9. Injustice, 10. Contemptuous. These ten constitute the ten-fold set arising from the love of pleasure. Pāñcavarga includes five types of fortifications which are - 1. Moat, 2. Mountain, 3. Made of trees, 4. Barren Land and 5. Desert / five types of enmity which are born due to - 1. Same wives, 2. Some object, 3. women, 4. Word conflict and 5. Mistake. Caturvarga includes - 1. साम, 2. दीनम्, 3. भेदः and 4. दण्डः / four types of friendship which are - 1. which is in between siblings, 2. तनुसम्बन्धम्, 3. which is passed on from generations and 4. which protects from bad habits / four kinds of king's dharmas which are - 1. Earning of wealth in a just manner, 2. Protecting the earned wealth, 3. Increasing the wealth and 4. Giving the wealth to suitable person ; सप्तवर्गं च = 1. King, 2. Ministers, 3. Kingdom, 4. Fort, 5. Treasure, 6. Army and 7. Friends or Saptavarga is the seven different types of people in one's side which are - 1. nijo'tha, maitrīśca, samāśrītaśca, subandhujah, kāryasamudbhavaśca । bhṛtyo, gṛhīto vividhapatāraḥ, pakṣam budhāḥ saptavidham vadanti. Or Saptavarga is the seven prominent types of arrangement of troop which are - 1. Śyenaḥ (Eagle-shaped), 2. Sūtī (Needle-shaped), 3. Vajraḥ (diamond-shaped), 4. Sakatāḥ (cart-shaped), 5. Makaraḥ (crocodile-shaped), 6. Daṇḍāḥ (stick-shaped) and 7. Padmam (lotus-shaped) ; तत्त्वतः = with essence ;</p>
<p>68-70 contd. दशपञ्चचतुर्वर्गान् सप्तवर्गं च तत्त्वतः । अष्टवर्गं त्रिवर्गं च विद्यास्त्रिंशश्च राघव ॥ ६८ ॥ इन्द्रियाणां जयं बुद्ध्या षाड्गुण्यं दैवमानुषम् । कृत्यं विशतिवर्गं च तथा प्रकृतिमण्डलम् ॥ ६९ ॥ यात्रादण्डविधानं च द्वियोगी सन्धिविग्रहौ । कच्चिदेतान् महाप्राज्ञ यथावदनुमन्यसे ॥ ७० ॥</p>	<p>(1). Ten evils attendant on royalty to be eschew. Hunting, gambling, sleeping during the day, lustfulness, inebriation, pride, calumny, lounging about idly or aimlessly, diversions such as singing and dancing. (2). Five kinds of fortifications: By moat, high bank, trees thickly planted, a space destitute of grain or provisions, the turning of waters. (3) Four expedients:- Making peace, liberality, sowing dissension, chastisement. (4) Seven limbs of state king, ministers, friends, treasure, territory, forts and an army. (5) Three objects of human pursuit: Religious merit, material wealth and sensuous enjoyment or the three kinds of power (viz. energy, power of dominion, power of counsel) (6) Three branches of learning: the three Vedas, the knowledge relating to agriculture, commerce and other vocational pursuits and political science.</p>	<p>अष्टवर्गं = eight characteristics which are borne out of anger, which are - 1. Wickedness, 2. Treachery, 3. Hatred, 4. Non-tranquility, 5. Attributing of fault to a good quality, 6. Misappropriation of property, 7. Cruelty of speech and 8. Cruelty of Punishment. Or aṣṭavarga can also refer to - 1. Farming, 2. Merchandise, 3. Fort, 4. Bridge, 5. Tying of elephant, 6. Khanyākara, 7. Procuring taxes, 8. Sūnyavivēśana ; त्रिवर्गं च = 1. Dharma, 2. Artha and 3. Kāma or three kinds of sakti which are - 1. Utsāha (Confidence in achieving all works), 2. Prabhu (Treasure and punishment) and 3. Mantra (Thinking merging out of right counselling) or trivarga can also refer to 1. Declension (Low powered compared to enemies), 2. Constancy (Equally powered to enemies) and 3. Growth (High powered compared to enemies). Or trivarga can also refer to three types of actions related to a work which are - 1. Effort in tasks which are impossible, 2. Idleness in tasks which are possible due to delusion and 3. Effort in tasks which shouldn't be done at that particular time ; तिस्रः विद्याः च = three knowledge systems which are - 1. Philosophy and Veda-s, 2. Vārtā (Farming, merchandise, cowherding and usury) and 3. Polity ;</p>

2.100	Revised translation in line with authentic commentaries	Questions for questionnaire	8 functions - ownership based departments - Open Coding	Main Category - Questionnaire - Axial Coding	Overlapping categories
68-69-70	<p>Oh Rāghava! Oh intelligent one! I hope you conduct properly having known the following along with its essence (what should be taken and what should left) -</p> <p>Daśavarga, pañcavarga, caturvarga, saptavarga, aṣṭavarga, trivarga, tri-vidyā, indriya-jaya, śāḍgunya, daivamānuṣa, kṛtya, viṃśativarga, prakṛtīmaṇḍala, yātrādaṇḍavidhāna and diviyoni-sandhivigraha-s.</p>	<p>Do the leader of the organisation practice the 4 strategies of Negotiation - Making peace, liberality, sowing dissension, chastisement</p> <p>Does the overall strategy with external and competitors include the six aspects viz. Coming to terms with the enemy, waging war against him, marching against him, bidding one's time to seek a favourable opportunity, causing dissension in the enemy's ranks and seeking protection of a powerful ally</p> <p>Does the Governance mechanism include the seven aspects viz. leader, advisors, customers, infrastructure/security, finance, workforce and allies.</p>	<p>Leadership, Vision & Mission, Finance, Security, Sustainability</p>	<p>Character of Leader, Dharma, Finance, Security, Sustainability</p>	<p>Attributes, Chaturupaya, Character of Leaders, Board of Advisors, Code of Conduct, Business Continuity Planning, Going-concern, Beware of mischief, External Strategy, Shadgunya Dharma, Saptanga, Security, Governance</p>
68-70 contd.	<p>Oh Rāghava! Oh intelligent one! I hope you conduct properly having known the following along with its essence (what should be taken and what should left) -</p> <p>Daśavarga, pañcavarga, caturvarga, saptavarga, aṣṭavarga, trivarga, tri-vidyā, indriya-jaya, śāḍgunya, daivamānuṣa, kṛtya, viṃśativarga, prakṛtīmaṇḍala, yātrādaṇḍavidhāna and diviyoni-sandhivigraha-s.</p>	-	<p>Leadership, Vision & Mission, Finance, Security, Sustainability</p>	<p>Character of Leader, Dharma, Finance, Security, Sustainability</p>	<p>Attributes, Chaturupaya, Character of Leaders, Board of Advisors, Code of Conduct, Business Continuity Planning, Going-concern, Beware of mischief, External Strategy, Shadgunya Dharma, Saptanga, Security, Governance</p>

2.100 Shloka	Shloka translation (VIITK or VR)	Word by word meanings from the Sanskrit commentaries
<p>68-70 contid.</p> <p>दशपञ्चतुर्वर्गान् सप्तवर्गं च तत्ततः । अष्टवर्गं त्रिवर्गं च विद्यास्त्रिंशश्च राघव ॥ ६८ ॥</p> <p>इन्द्रियाणां जयं बुद्ध्या षाड्गुण्यं दैवमानुषम् । कृत्यं विशतिवर्गं च तथा प्रकृतिमण्डलम् ॥ ६९ ॥</p> <p>यात्राण्डविधानं च द्वियोमी सन्धिविग्रहौ । कश्चिदेवान् महाप्राज्ञ यथावदनुमन्यसे ॥ ७० ॥</p>	<p>(7) Six strategic expedients: Coming to terms with the enemy, waging war against him, marching against him, bidding one's time to seek a favourable opportunity, causing dissension in the enemy's ranks, seeking protection of a powerful ally. (8) Adversity brought about by divine agencies: Fire, water in the shape of excessive rains or floods, epidemic or endemic diseases, famine and pestulence, earthquakes and Tsunamis. (9) Adversity brought about by human agencies: officials, thieves, enemies, king's favourites and king himself, when acutated by greed. (10) Twenty types of monarchs (who are not worth-negotiating with): 1. a king who is yet a child. 2. Aged. 3. Who has been ailing for a long time. 4. who has been ostracised by his own kith and kin. 5. ho is characterized by a cowardly attitude. 6. who is surrounded by cowards. 7. who is greedy.</p>	<p>इन्द्रियाणां जयं = means of attaining victory over the senses ; षाड्गुण्यं = 1. Making peace with enemy, 2. War , 3. Conquer, 4. Waiting for right time without waging war, 5. Being in none of the two sides of a war and 6. Refuging under powerful king ; दैवमानुषम् = the calamities / misfortunes caused by gods and humans. Five types of God-caused calamities / misfortunes are - Fire, water, disease, famine and death causers like plague. Five types of Human-caused calamities / misfortunes are - āyuktakebyhascaurebhyah parebhyo rājavallabhāt prthivīpatilobhācca ; कृत्यं = bhedana done to enemies who are greedy but have not got wages, who are proud but are disrespected, who are angry but accidentally angered, who are afraid but are instilled with fear ; विशतिवर्गं च = enemy kings with whom peace shouldn't be made and war should be fought / should be separated. They are - 1. Too young, 2. Too old, 3. One who has diseases for a very long time, 4. One who is expelled by relatives, 5. Timid, 6. One who has timid people around like ministers, commander of army, soldiers etc. 7. Greedy, 8. One who has greedy people around like ministers, commander of army, soldiers etc. 9. One who doesn't has passion towards sensory objects, 10. One who has over desire towards sensory objects, 11. One who has duality in decisions taken (anekacittamantrāśca), 12. One who scolds gods and brāhmana, 13. One who is cursed by Sages, 14. One who thinks fate will decide one's path and doesn't do any work, 15. durbhikṣavyasanopeto, 16. One who is confused with the army's declension, 17. One who is expelled from his own kingdom, 18. One who has many enemies, 19. One who is facing negatives effects of planetary motions, 20. One who has left tellign truth and following dharma / vimsatvarga can also refer to the cause of war which are - kidnapping of kingdom, women, place, country, pride, arrogance, immersement in sensory pleasures,</p>
<p>68-70 contid.</p>	<p>8. has greedy associated. 9. who has estranged his ministers and others. 10. who confers with fickle-minded persons 11. who speaks ill of divine begins and brahmins; 12. who is extremely indulged in sensuous pleasures and luxuries; 13. who is ill-fated; 14. a fatalist (who believes that all things are pre-determined or subject to fate); 15. who is afflicted by famine and; 16. by military reverses; 17. who (mostly) remains away from home; 18. who has numerous enemies; 19. who is in the clutches of adverse times and; 20., who is not devoted to truth and piety. (VR - 68, 69, 70)</p>	<p>jñānārthasaktidharmāṅgāṃ vighāto, one who is an enemy of gods just like shambara who is an enemy of Indra - Dasaratha didn't / shouldn't make peace with shambara, one who insults friend and who insults friend's relative / follower or taking away friend's wealth, destruction of relatives, bhūtānugrahavichechadah lokānugrahārāhityam, breaking of the assemblage of one's ministers, army chief, friends etc., desire in objects which are assented be self ; प्रकृतिमण्डलं तेषां = Prakṛti = 1. Ministers, 2. Kingdom, 3. Forts, 4. Treasure and 5. Punishment and 'Maṇḍalam' = the circle of a king which has twelve constituents which are - 1. King himself, 2. Enemy, 3. Friend, 4. Friend of an enemy, 5. Enemy of a friend, 6. Friend of a friend, 7. Enemy in the rear, 8. ākrandah, 9. Surrounding of an enemy in the rear, 10. Surrounding of ākranda, 11. Man standing behind the rear who mediates, 12. Man standing behind the rear who is neither a friend nor a foe;</p>

2.100	Revised translation in line with authentic commentaries	Questions for questionnaire	8 functions - ownership based departments - Open Coding	Main Category - Questionnaire - Axial Coding	Overlapping categories
68-70 contd.	<p>Oh Rāghava! Oh intelligent one! I hope you conduct properly having known the following along with its essence (what should be taken and what should left) -</p> <p>Daśavarga, pañcavarga, caturvarga, saptavarga, aṣṭavarga, trivarga, tri-vidyā, indriya-jāya, śāḍgunya, daivamānuṣa, kṛtya, viṃśativarga, prakṛtīmaṇḍala, yātrādaṇḍavidhāna and dviyoni-sandhivigraha-s.</p>	<p>Is the organisation protected against natural calamities and force majeure events</p> <p>Is the organisation aware of 20 types of leaders/ organisations with whom they may not have associations or amalgamations etc.</p>	<p>Leadership, Vision & Mission, Finance, Security, Sustainability</p>	<p>Character of Leader, Dharma, Finance, Security, Sustainability</p>	<p>Attributes, Chaturupaya, Character of Leaders, Board of Advisors, Code of Conduct, Business Continuity Planning, Going-concern, Beware of mischief, External Strategy, Shadgunya Dharma, Saptanga, Security, Governance</p>
68-70 contd.	<p>Oh Rāghava! Oh intelligent one! I hope you conduct properly having known the following along with its essence (what should be taken and what should left) -</p> <p>Daśavarga, pañcavarga, caturvarga, saptavarga, aṣṭavarga, trivarga, tri-vidyā, indriya-jāya, śāḍgunya, daivamānuṣa, kṛtya, viṃśativarga, prakṛtīmaṇḍala, yātrādaṇḍavidhāna and dviyoni-sandhivigraha-s.</p>	-	<p>Leadership, Vision & Mission, Finance, Security, Sustainability</p>	<p>Character of Leader, Dharma, Finance, Security, Sustainability</p>	<p>Attributes, Chaturupaya, Character of Leaders, Board of Advisors, Code of Conduct, Business Continuity Planning, Going-concern, Beware of mischief, External Strategy, Shadgunya Dharma, Saptanga, Security, Governance</p>

2.100 Shloka	Shloka translation (VIITK or VR)	Word by word meanings from the Sanskrit commentaries
70 यात्रादण्डविधानं च द्वियौनी सन्धिविग्रहौ। कश्चिदेतान्महाप्राज्ञ यथावदनुमन्यसे।।	O, the very wise Bharata! I hope you understand - setting about an expedition, drawing up an army in a battle-array and the two bases viz. peace and war.	यात्रादण्डविधानं च = Five types of yānam (expedition) - 1. vighrayānam = Expedition which involves defeating the king at the rear end of the army with strength and going near enemy, 2. sandhāyānam = Expedition which involves making friendship with the king at the rear end of the army and going near the enemy, 3. sambhūyānam = Expedition which involves going along with neighbouring and subordinate kings, 4. prasāngatā yānam = Expedition which involves planning to go to a kingdom but then going to other kingdom and 5. upekṣayānam = Expedition which involves going to a friend after rejecting to go to somewhere else and daṇḍa = ordinance of various of formations of troops; द्वियौनी सन्धिविग्रहौ = 'yāna' and 'āsana' are forms of Vighraha and 'dvaidhibhava' and 'samāsraya' are forms of Sandhi (yāna = Conquering of an enemy by a king who wishes to be victorious. 'āsana' = Being silent, waiting for time, between two equally matched kings); एतान् बुद्ध्वा = having known; यथावत् = properly; अनुमन्यसे = conduct
71 मन्त्रिभिस्त्वं यथोद्दिष्टं चतुर्भिस्त्रिभिरेव वा । कश्चित् समस्तैर्व्यस्तैश्च मन्त्रं मन्त्रयसे मिथः ॥ ७१ ॥	I trust you deliberate in secrecy on your counsel with three or four counsellors, together and separately with each one, as laid down in sacred texts. "I hope that you consult with three or four ministers as mentioned in scriptures any proposal collectively and singly with each of them in secret." (VR)	कश्चित् = I hope; त्वं = you; यथोद्दिष्टः = by those who have the qualities of a minister as prescribed by the śāstra-s; यथोद्दिष्टः = not transgressing the path of counsel discussion suggested as per the śāstra of polity; चतुर्भिः = by four; त्रिभिः = by three; एव = only; वा = or; समस्तैः = together; च = and; व्यस्तैः = separately; च = and; वा = or; मन्त्रिभिः = with the ministers; मिथः = in secret; मन्त्रं = consent for the counsel; मन्त्रयसे = do
72 कश्चित् सफला वेदाः कश्चित् सफलाः क्रियाः । कश्चित् सफला दाराः कश्चित् सफलं श्रुतम् ॥ 72 ॥	I trust, the Vedas you have studied are fruitful, the acts which you commenced are productive, your wife is fruitful (blessed with a son) and the scriptures you studied are useful. "Do you find advantages in your study of Vedas? Are your acts, production of fair results? Do you benefit from the company of your consorts? Has your learning been fruitful?" (VR)	कश्चित् = I hope; ते = your; वेदाः = learning of Veda-s like Sāma, etc.; सफलाः = is fruitful by conducting as per Veda-s such as performing agnihotra, etc.; कश्चित् = I hope; ते = your; क्रियाः = that which is begot which is wealth/conduct/duties of a king; सफलाः = are fruitful by either giving or by investing it/by meeting great people/by achieving those desired outputs of those duties; कश्चित् = I hope; ते = your; दाराः = wives; सफलाः = are fruitful by making love in accordance with Dharma and giving birth to good progeny; कश्चित् = I hope; ते = your; श्रुतं = listening to śāstra-s; सफलम् = is fruitful through good character and conduct/by getting humility

2.100	Revised translation in line with authentic commentaries	Questions for questionnaire	8 functions - ownership based departments - Open Coding	Main Category - Questionnaire - Axial Coding	Overlapping categories
70	<p>Oh Rāghava! Oh intelligent one! I hope you conduct properly having known the following along with its essence (what should be taken and what should left) -</p> <p>Dasāvarga, pañcavarga, caturvarga, saptavarga, aṣṭavarga, trivarga, tri-vidyā, indriya-jāya, śāḍgunya, daivamānuṣa, kṛtya, viṃśatvarga, prakṛtīmaṇḍala, yātrādaṇḍavidhāna and diviyoni-sandhivigraha-s.</p>	<p>Do the organisation leaders have high ethical and moral standards and adherence to code of conduct</p>	<p>Leadership, Vision & Mission, Finance, Security, Sustainability</p>	<p>Character of Leader, Dharma, Finance, Security, Sustainability</p>	<p>Attributes, Chaturupaya, Character of Leaders, Board of Advisors, Code of Conduct, Business Continuity Planning, Going-concern, Beware of mischief, External Strategy, Shadgunya Dharma, Saptanga, Security, Governance</p>
71	<p>I hope you take the counselling advice from the ministers, who have the qualities of a minister as prescribed by the śāstra-s, / you do not transgressing the path of counsel discussion suggested as per the śāstra of polity while inquiring individually what is their real thought and then take the consent for the counsel with three or four together in secret so that there won't be a leakage of the counsel.</p>	<p>Does the leader consult, in secret, individually with each, and then in a group with 4 or 5 counsellors on the various matters of legal, compliance and similar areas</p>	<p>Security</p>	<p>Confidentiality</p>	<p>Board of Advisors, Key Management Personnel, Security, Attributes</p>
72	<p>Rāma asks Bharata "kaccitte saphalā vedāh..." through which he preaches about the things which should be definitely collected by kings. I hope the Veda-s you have learnt are fruitful by conducting as per what is told in Veda-s such as performing agnihotra, etc. I hope the wealth you earn is fruitful by giving it to the right people and using it for your needs / the actions are fruitful by the union with great people / the duties of a king are fruitful by achieving those desired outputs of those duties. I hope your wives are fruitful by making love in accordance with Dharma and by giving birth to good children. I hope your study of śāstra-s is fruitful by good character and conduct/by getting humility.</p>	<p>Is the knowledge of the leaders fruitful for the organisation Is the character of the leaders, built by their knowledge fruitful for the organisation Is the wealth obtained by the management fruitfully used - for distribution and for growing the organisation further (ploughing back of funds) Are the succession planning fruitful to carry on the vision of the leaders</p>	<p>Leadership, Finance, Sustainability</p>	<p>Character of Leader, Finance, Sustainability</p>	<p>Deep competency, Knowledge, Dharma Board of Advisors, Code of Conduct, Knowledge, Business Continuity Planning, Going-concern, Character of leader, Vision</p>

2.100 Shloka	Shloka translation (VIITK or VR)	Word by word meanings from the Sanskrit commentaries
73 काश्चिदेव ते बुद्धिः यथोक्ता मम राघव । आयुष्या च यशस्या च धर्मकामार्थसंहिता ॥ 73 ॥	O Bharata, I trust your intellect is in conformity with what I said conducive to long life, and fame in accordance with righteousness, (legitimate) pleasure and prosperity. "O, Bharata! I hope that your conviction, is the same as mentioned by me in the foregoing verses, which is conducive to long life, fame, religious merit, enjoyment and wealth." (VR)	राघवः = Oh Rāghava! ; कश्चित् = I hope ; आयुष्या = which induces longevity ; च = and ; यशस्या = which induces fame ; च = and ; धर्मकामार्थसंहिता = which is in accordance with Dharma, Artha and Kāma ; बुद्धिः = certainty (regarding the values, polity and conduct told before) ; उक्ता = has been told (till now) ; एषा = this ; यथा = just like ; मम = mine ; तथा = just like that ; एव = only ; ते = yours ; अपि = also ; अस्ति = is present
74 यां वृत्तिं वर्तते तातो यां च नः प्रपितामहाः । तां वृत्तिं वर्तसे कश्चिद् या च सत्यभगा शुभा ॥ 74 ॥	I trust, you walk the auspicious path of truth (virtue) followed by our father and forefathers. "Do you follow the common practice, which our fore fathers observed and which is in accord with the path of the virtuous and which is distinguished in itself." (VR)	या = that ; वृत्तिं = conduct ; नः = our ; तातः = father (Dāsaratha) ; वर्तते = फाल्लोपद् / follows ; यां = that ; च = and ; प्रपितामहः = Greatgrandfather and other forefathers ; अत्र = here (in any situation in this world) ; अवर्तन्त = followed ; या = that ; सत्यभगा = which is the conduct which is in accordance with the conduct of great people ; शुभा = which is not condemned by great people / cause of auspiciousness ; च = and ; अस्ति = is ; कश्चित् = I hope ; त्वं = you ; तां = that ; वृत्तिं = conduct ; वर्तसे = follow
75 काश्चित्वादु कृतं भोज्यम् एको नाश्नासि राघव । काश्चिदाशंसमानेभ्यो मित्रेभ्यस्समग्रयच्छसि ॥ 75 ॥	O Bharata, I trust you do not partake delicious food all by yourself, and you share it with your friends when they want it. "I hope you do not eat by yourself nicely made eatable and do you share it with your friends, who seek it?" (VR)	राघवः! = Oh Rāghava! ; कश्चित् = I hope ; एकः = One ; (त्वं) = you ; स्वादु = tasteful / good ; कृतं = done ; भोज्यं = food / that which is enjoyed ; न = don't ; अश्नासि = eat ; कश्चित् = I hope ; त्वं = you ; तत् = that ; आशंसमानेभ्यः = for those who wish with appreciation ; मित्रेभ्यः = for friends ; समग्रयच्छसि = give

2.100	Revised translation in line with authentic commentaries	Questions for questionnaire	8 functions - ownership based departments - Open Coding	Main Category - Questionnaire - Axial Coding	Overlapping categories
73	I hope that just like I have this certainty (regarding the values, polity and conduct told before) which I have told (till now) and which gives longevity, fame and which includes Dharma, Artha and Kāma, you also have this certainty (and follow).	Is the vision and mission of the leader matching to the scriptures and Dharma? Does the leadership believe that following Dharma would give longevity, fame and fulfillment of Artha & Kama?	Vision & Mission	Balancing the Purusharthas	Vision, Dharma, Character of Leaders, Board of Advisors
74	I hope you are following the conduct which has been followed by our father, greatgrandfather and forefathers, which is followed by great people and which is the cause of auspiciousness or which is not condemned by good people.	Are the founders and preceding leaders of the organisation respected Is their vision, mission, principles and objectives continued with ultimate passion and respect, in the right spirit	Human Resources	Respect	Vision, Character of Leader
75	I hope you don't eat tasty food alone and hope you share with friends who wish to eat with the intention of forming a strong bond with you.	Are the profits or fruits of activity distributed to all stakeholders and well-wishers and not enjoyed by the management alone? (Dividend distribution)	Finance	Finance	Distribution of wealth

2.100 Shloka	Shloka translation (VIITK or VR)	Word by word meanings from the Sanskrit commentaries
<p>76 राजा तु धर्मण हि पालयित्वा महामतिर्दण्डधरः प्रजानाम् । अवाप्य कृत्वा वसुधां यथावत् इतश्च्युतः स्वर्गमुपैति विद्वान् ॥ ७६ ॥</p>	<p>The highly sagacious and learned king, having acquired the entire earth and punishing the people in accordance with tradition and righteously ruling the kingdom, will ascend the his release (from this world). - VIITK "A wise and learned king, having obtained and ruled the entire earth, properly by righteousness and by administering justice to the people, indeed ascends to heaven when detached from the mortal body." - VR</p>	<p>एवमाचरतो राज्ञः ऐहिकमुष्मिकफले दशयति - If a King follows these aforesaid, what is the benefit he would get in this and next world. तुशब्देन राजवैलक्षण्यमुच्यते = The difference in the way a Raja (kshatriya) achieves his purpose of life & gets happiness in this world and the next world, is shown here by the word - "तु" हिः = प्रसिद्धौ = this is a famous route - am not telling something new पालयित्वा = महीमिति शेषः = protecting, preserving, cherishing & nourishing of Mother Earth. महामतिः उक्तनीतिधर्मज्ञः = one who comprehends the science of economics and moral as told in summary here दण्डधरः युक्तदण्डधरः = ethical and who can implement justice यथावत् पूर्वराजवत् = in accordance with the vision of the organisation and as per tradition इतः अस्माल्लोकात् च्युतः प्रारब्धकर्मावसाने मृत इति अर्थः = gets released from this world (no bondage if these are followed, else he acquires more bondage for next birth) विद्वान् शरीरभिन्नात्मज्ञानवान् = One who knows the difference between body and 'soul' महामतिः = One who has the knowledge of the aforesaid code and conducts ; प्रजानां = Of the subjects ; दण्डधरः = One who punishes rightly ; विद्वान् = One who has the knowledge of ātman (soul) ; राज्ञा = Kṣatriya or who is conducting all pervading effulgent dharma ; तु = राजवैलक्षण्यम् ; धर्मण = through dharma ; हि = the famous one ; (महौ) = earth; यथावत् = properly ; पालयित्वा = having protected ; कृत्वा = entire ; वसुधाम् = the earth ; अवाप्य = having attained ; इतः = from this body and world ; च्युतः = having left / died ; स्वर्गम् = heaven ; उपैति = goes</p>

2.100	Revised translation in line with authentic commentaries	Questions for questionnaire	8 functions - ownership based departments - Open Coding	Main Category - Questionnaire - Axial Coding	Overlapping categories
76	<p>The king (one who conducts with all-pervading effulgent dharma) or a Kṣatriya who knows the aforesaid codes and conducts, one who punishes his subjects rightly, one who knows ātman (soul), having protected the earth, having attained the entire earth, having left this body and world, goes to svarga (heaven).</p> <p>If a king follows the aforesaid then he would get the following benefits in this and the next world -</p> <p>The king who one who comprehends the science of economics and morals as told in summary here, ethical and who can implement justice having protected, preserved, cherished & nourished Mother Earth, in accordance with the vision of the organisation and as per tradition and one who knows the difference between body and 'soul', gets released from this world (no bondage if these are followed, else he acquires more bondage for next birth)</p>	<p>Is the leader of the organisation aware that good governance leads to ever-lasting happiness and a successful life?</p>	Human Resources	Happiness	Character of Leader, Vision, Going concern

Management Control Questionnaire based on 'Kaccit Sarga' of Valmiki Ramayana

Annexure No. 2

Note: This questionnaire has to be used as a checklist for conversation between Management and Auditors and notes can be made separately in the Audit Working Papers. When conducted before start of assignment, this would help the Auditor to determine the Nature, Timing and Extent of procedures and Reliance level on Management controls. These can be discussed department wise also and used for corroborative inquiry. Management can also refer these and self-administer based on these questions.

SI No.	Question	Sloka Ref in 2.100	Corporate Function	Main Category	Overlapping Category
1	Is the vision and mission of the leader matching to the scriptures and Dharma?	73	Vision & Mission	Balancing the Purusharthas	Vision, Dharma
2	Does the leadership believe that following Dharma would give longevity, fame and fulfillment of Artha & Kama?	73	Vision & Mission	Balancing the Purusharthas	Character of Leaders, Board of Advisors, Dharma
3	Is 'Artha' and 'Kama' aspired on the foundation of Dharma and all the 3 are well-balanced	62, 63	Vision & Mission	Balancing the Purusharthas	Dharma
4	Are there experts in the company who are manipulating against the company's benefits?	29	Allies, Experts	Beware of Mischief	Code of Conduct, Adharma, Shatru, Security
5	Are there employees who poison the minds of existing trusted employees or new employees ?	29	Security	Beware of Mischief	Code of Conduct, Adharma
6	Are there employees in Senior positions who want to hoard the company's wealth/ shareholder's wealth for personal benefits?	29	Security	Beware of Mischief	Code of Conduct, Adharma
7	Is the company taking appropriate action to identify such people (mischief mongers in Senior positions) and take strict action to avoid its repeat in the future ?	29	Security	Beware of Mischief	Code of Conduct, Adharma
8	Is there clear policy and guidance to keep away from people who are mis-informed, who mis-guide, and give wrong advises	22-23, 38-39	Allies, Experts	Beware of Mischief	Code of Conduct, Adharma, Shatru, Security
9	Are there any techniques to identify and remove people who cause or would potentially cause damage to the organisation?	45-46	Security	Beware of Mischief	Code of Conduct, Adharma, Shatru
10	Is the reason and intention checked for returning employees, who were earlier expelled from the organisation?	37	Security	Beware of Mischief	Recruitment
11	Does the leadership believe that 'Even a single intelligent minister, who can quickly understand other's views, whose intelligence is based on deep knowledge of shastras, who has a stable mind, who can stick to his examined decisions, who can analyse and reason well, and who has comprehended the code of ethics, can help the organisation get ultimate, unmatched, ever-lasting wealth and prosperity.' than having many advisors who are otherwise.	24	Leadership	Board Of Advisors	Deep Competency, Attributes
12	Are the core-members of board and senior management checked through 4 types of 'upadha' tests? (4 types of test - Loyalty, disinterestedness, continence and courage. धर्मोपधा Religious allurements, अर्थोपधा Monetary allurements, कामोपधा Love allurements, भयोपधा Allurement under the pressure of fear)	26	Leadership	Board Of Advisors	Recruitment
13	Does the company have background information of the core-members of board and senior management for few generations (ideally 3 generations)	26	Leadership	Board Of Advisors	Background Information
14	Are the core-members of board and senior management tested for purity & unison of thoughts-words-and actions	26	Leadership	Board Of Advisors	Attributes

SI No.	Question	Sloka Ref in 2.100	Corporate Function	Main Category	Overlapping Category
15	Is there a clear differentiation between advisors with deep knowledge, experience & concern for the organisation's long-term growth versus advisors who provide materialistic, short-term advice that would harm the organisation in the long run?	38	Leadership	Board Of Advisors	Deep Competency
16	Are the advises of the former considered and the advises of the latter avoided?	38	Leadership	Board Of Advisors	Operations
17	Do the core advisory members have 'deep knowledge' in relevant areas (vidwaan)	9	Leadership	Board of Advisors	Deep competency, Knowledge, Dharma
18	Can the advisory members understand situations, gestures and behaviour, without usage of words?	15	Leadership	Board of Advisors	Non Verbal Communication, Character of Leader, Attributes
19	Are the advisory members most trust-worthy, as much as one would trust oneself	15	Leadership	Board of Advisors	Trust, Attributes
20	Are the advisory members practioners of the values which they profess (dharmanityo)	9	Leadership	Board of Advisors	Practitioners, Attributes, Character of Leaders, Code of Conduct
21	Do the leader of the organisation practice the 4 strategies of Negotiation - Making peace, liberality, sowing dissension, chastisement	68-70	Leadership	Character of Leader	Attributes, Chaturupaya
22	Is the knowledge of the leaders fruitful for the organisation	72	Leadership	Character of Leader	Deep competency, Knowledge, Dharma
23	Is the character of the leaders, built by their knowledge fruitful for the organisation	72	Leadership	Character of Leader	Dharma, Board of Advisors, Code of Conduct, Knowledge
24	Can the core members who are part of discussions and decision making, capable of holding the secrets	16	Security	Confidentiality	Board of Advisors, Key Management Personnel, Deep Competency, Security
25	Is there a 'Confidentiality Policy' which is approved by an appropriate authority, and circulated, for all official matters, discussions and information?	16	Security	Confidentiality	Board of Advisors, Key Management Personnel, Security, Dharma
26	Does the policy mention the importance of ensuring absolute confidentiality and adhering to the confidentiality policy, for achieving the goals of organisation?	16	Security	Confidentiality	Board of Advisors, Key Management Personnel, Security
27	Does the policy list the types of information, with categories and to whom they can be shared?	16, 18 and 49	Security	Confidentiality	Board of Advisors, Key Management Personnel, Security
28	Is there a list of people with whom important matters of the organisation would be discussed?	18	Security	Confidentiality	Board of Advisors, Key Management Personnel, Security
29	Does the employee / consultant agreement have a clause which mentions about confidentiality requirements and repercussions of violating the same ?	18	Security	Confidentiality	Board of Advisors, Key Management Personnel, Security
30	Is there a list of information which can be shared externally, with details of protocol on who and when the information should be shared?	20	Security	Confidentiality	External Strategy, Board of Advisors, Key Management Personnel, Security

SI No.	Question	Sloka Ref in 2.100	Corporate Function	Main Category	Overlapping Category
31	Are the members of the 'confidentiality club' trained not to display the information either by actions, gestures or choice of words to others, to whom the information is not intended to?	21	Security	Confidentiality	Board of Advisors, Key Management Personnel, Security, Attributes, Gestures
32	Is the Senior management and ambassador/ diplomat group trained to comprehend the thoughts, actions, gestures, code-words of the competitors	21	Security	Confidentiality	Board of Advisors, Key Management Personnel, Security, Attributes, Gestures
33	Does the policy prevent sharing of 'classified information' to anyone other than the authorised officials only, not even to one's spouse, family members, close friends or loved ones.(Trusted parties)	49	Security	Confidentiality	Board of Advisors, Key Management Personnel, Security, Attributes, Gestures
34	Are there special guidance on protecting family members (trusted parties) from being influenced by competitors to gather confidential information or manipulating their thoughts?	49	Security	Confidentiality	Board of Advisors, Key Management Personnel, Security, Attributes, Gestures
35	Is 'professional skepticism' applied by the leader in matters of confidential and classified information, especially when trusting information gathered from 'trusted parties'	49	Security	Confidentiality	Board of Advisors, Key Management Personnel, Security, Attributes
36	Does the Code of Conduct, Ethics policy & confidentiality policy, strictly prohibit disclosure of discussions and decisions taken in confidential meetings? (14 Prohibitive acts for leader/s)	66	Security	Confidentiality	Board of Advisors, Key Management Personnel, Security, Attributes
37	Does the leader consult, in secret, individually with each, and then in a group with 4 or 5 counsellors on the various matters of legal, compliance and similar areas	71	Security	Confidentiality	Board of Advisors, Key Management Personnel, Security, Attributes
38	Are these competencies & attributes checked while recruiting independent advisors: 1. one who understands the procedures 2. one who is intelligent 3. one who is capable 4. one who is straight-forward and Independent 5. one who is of simple demeanor 6. one who can advise what is to be done in the present and future	12	Human Resources	Deep Competency	Board of Advisors, Attributes
39	Are there experts in the organisation who have deep and comprehensive knowledge in Finance (Economics, accounting, compliances, etc.) and Defense (Security, international relations, foreign policies, etc.)	14	Human Resources	Deep Competency	Finance Experts
40	Is an attribute-competency check conducted on the 'ability to maintain confidentiality & trust' while recruiting ministers, advisors, board members or officials in similar roles and positions?	15	Human Resources	Deep Competency	Board of Advisors, Confidentiality, Recruitment, Attributes

SI No.	Question	Sloka Ref in 2.100	Corporate Function	Main Category	Overlapping Category
41	Is the leadership team devoid of these 14 qualities - atheism, falsehood, anger, inattention, procrastination, evading the wise, indolence, gratification of all five senses, planning alone in the affairs of the kingdom, consultation with people who are proficient in worthless acts, failure to implement decisions, inability to keep the counsel secret and omission of auspicious practices and setting out against all the enemies at a time	65,66,67	Human Resources	Deep Competency	Attributes, Character of Leader, Code of Conduct, Dharma, Board of Advisors, Key Management Personnel, Recruitment
42	Is an ambassador or negotiator appointed with following attributes: Trained in-house, knowledgeable, can understand other's opinions clearly, with excellent presence of mind, good memory, excellent communication skills and with discriminating knowledge of good & bad	35	Human Resources	Deep Competency	Ambassador, Attributes, Character of Leader, Code of Conduct, Dharma, Board of Advisors, Key Management Personnel, Recruitment
43	Is 'Dharma' the foundation attribute for people, projects, process and organisation	8	Vision & Mission	Dharma	Attributes
44	Is 'Truth' accepted as 'core attribute' for everyone	8	Vision & Mission	Dharma	Attributes
45	Does the leadership engage in adhering to a 'Yajna-spirit' in all its actions?	8	Vision & Mission	Dharma	Character of Leader
46	Do the young managers have 'humility and learnability' as an important quality along with knowledge?	11	Vision & Mission	Dharma	Attributes
47	Is there an environment where every member of the workforce appreciate each other's achievements without envy?	11	Vision & Mission	Dharma	Positive Environment
48	Are advisory members such that they would not be influenced by external perturbation or would not be tempted by competitors	15	Vision & Mission	Dharma	Board of Advisors
49	Are the advisory members knowledgeable in Dharma-shastra, Neeti-shastra, polity, administration, finance, etc. and can connect all related knowledge and keep a check on the organisation	15	Vision & Mission	Dharma	Board of Advisors, Deep Competency, Knowledge
50	Do the organisation leaders have high ethical and moral standards and adherence to code of conduct	68-70	Vision & Mission	Dharma	Character of Leaders, Board of Advisors, Code of Conduct
51	Where there is a conflict with the advice of experts/ consultants with the rule book and law books, are there appropriate checks done to ensure the right decision is made for the company from long term perspective and Dharma perspective	39	Vision & Mission	Dharma	Operations, Conflict Management
52	Does the finance team have experts in areas of Finance, Accounts, Audit, economics? (visārada)	14	Finance	Finance	Competency
53	Do these experts also have good knowledge about defense, international affairs, foreign policies, global matters of concern etc. (astrasampanna)	14	Finance	Finance	Knowledge, Competency
54	Does the Senior advisory team or the finance leadership necessarily have knowledge of multiple, inter-connected śāstras and not pure money-matters. For example, knowledge of Dharmaśāstra (law), Nītiśāstra (ethics, values) and Arthaśāstra (finance, economics) - (śrutavantaḥ)	15	Finance	Finance	Knowledge, Competency, Dharma
55	Are the finance workforce equipped with high level of values, ethics, integrity with absolute incorruptibility (jitendriyas)	15	Finance	Finance	Dharma, Attributes, Code of Conduct

SI No.	Question	Sloka Ref in 2.100	Corporate Function	Main Category	Overlapping Category
56	Are the finance leadership members able to sense the situation at national and international level and prepare the strategies for medium and long term success of the company (iṅgita)	15	Finance	Finance	Character of Leaders, Attributes, Vision
57	Does the finance leader give absolute importance to strategic stewardship and think of this during early hours of the day (3am to 6am)	17	Finance	Finance	Time table, Discipline
58	Is the finance team & leader alert at all times and not get deceived by external forces	17	Finance	Finance	Alertness, External forces, Security, Character of Leader
59	Does the organisation practise the principle of 'Minimum investment or efforts, with Maximum benefits or returns' in all aspects. (Cost Benefit Analysis, Return on Investment analysis)	19	Finance	Finance	Decision Making
60	Is delay in implementation of project absolutely avoided?	19	Finance	Finance	Non-Procrastination
61	Is the project cost overrun always at zero	19	Finance	Finance	Non-Procrastination
62	Is salary paid on time every time to workforce	32	Finance	Finance	Non-Procrastination, Salary Management
63	Are all emoluments/ provisions paid on time everytime to workforce	32	Finance	Finance	Non-Procrastination, Salary Management
64	Are there any delays noticed in payment of salary or emoluments?	32	Finance	Finance	Non-Procrastination, Salary Management
65	Are there any untoward actions taken by people whose salary or emoluments have been delayed?	33	Finance	Finance	Non-Procrastination, Salary Management
66	Are there any other signs of disturbances to company by people whose salary or emoluments have been delayed?	33	Finance	Finance	Workforce
67	Does the company have multiple source of funds / capital and not just dependent on unpredictable sources? (Rain-water vs Sarayū river water)	45-46	Finance	Finance	Business Continuity Planning, Going-concern
68	Does the organisation have reserve of resources necessary for the functioning of the organisation in case of difficult times/ calamities- Like wealth, infrastructure, people, food, etc. (Stock Management)	53	Finance	Finance	Business Continuity Planning, Going-concern
69	Is the income always multiple times more than expenditure?	54	Finance	Finance	Operations
70	Is there a list of approved spending and prohibited spending?	54-55	Finance	Finance	Operations
71	Does the finance team ensure there is no amount spent on prohibited spending?	54	Finance	Finance	Operations
72	Does the approved list include - spending on positive investments, welfare of people, country, social and spiritual activities	55	Finance	Finance	Operations
73	Is the organisation protected against natural calamities and force majeure events	68-70	Finance	Finance	Business Continuity Planning, Going-concern
74	Is the organisation aware of 20 types of leaders/ organisations with whom they may not have associations or amalgamations etc.	68-70	Finance	Finance	Beware of mischief
75	Is the wealth obtained by the management fruitfully used - for distribution and for growing the organisation further (ploughing back of funds)	72	Finance	Finance	Business Continuity Planning, Going-concern
76	Are the profits or fruits of activity distributed to all stakeholders and well-wishers and not enjoyed by the management alone? (Dividend distribution)	75	Finance	Finance	Distribution of wealth
77	Is the 'happiness of the family of the KMP' recognised as an important metric to be achieved?	10	Human Resources	Happiness	Key Management Personnel, Board of Advisors

SI No.	Question	Sloka Ref in 2.100	Corporate Function	Main Category	Overlapping Category
78	Is a anonymous survey conducted to check how many employees prefer to work long-time and how many are planning to look out and how many are looking for other jobs?	43-44	Human Resources	Happiness	Whistleblower facility, workplace comfort, workforce comfort,
79	Does the management envision the company to be an abode of happiness?	45-46	Human Resources	Happiness	Workplace comfort
80	Is the company considered an abode of happiness by the employees (survey)	45-46	Human Resources	Happiness	Workforce comfort
81	Are different type of employees made happy by different types of offerings - For example - gifts for elderly, affection and love for younger and respectful words for scholars and experts?	60	Human Resources	Happiness	Workforce comfort
82	Is the leader of the organisation aware that good governance leads to ever-lasting happiness and a successful life?	76	Human Resources	Happiness	Character of Leader, Vision, Going concern
83	Are the subject matter experts independent (in fact and appearance) and capable of providing unbiased views?	12	Allies, Experts	Independence	Board of Advisors
84	Do they have ample opportunity to provide the right advise at the right time?	12	Leadership	Independence	Board of Advisors
85	Is there a committee to check for any wrong-doing by any of the workforce and ensure good people are not punished and wrong-doers are punished?	56	Legal	Justice-Legality	Dharma
86	Is there a check to ensure the committee or the justice-provider are not influenced by greed and punish a good person?	56	Legal	Justice-Legality	Code of Conduct, Dharma
87	Is there a mechanism to ensure a wrong-doer, who is caught redhanded, with evidence, is not let go unpunished due to influence of greed/ money	57	Legal	Justice-Legality	Dharma
88	Are the punishments given appropriately, as per the prescribed rules and laws prevalant, without any partiality or grudge?	27	Legal	Justice-Legality	Dharma, Punishments
89	Are the advisors adequately powered to challenge & review inappropriate punishments (those which are against the prescribed shastras)	27	Legal	Justice-Legality	Whistleblower Facility, Opportunity to speak, Board of Advisors, Key Management Personnel, Punishments
90	Do the advisors have the power to advise on the appropriate punishment?	27	Legal	Justice-Legality	Whistleblower Facility, Opportunity to speak, Board of Advisors, Key Management Personnel, Punishments , Dharma

SI No.	Question	Sloka Ref in 2.100	Corporate Function	Main Category	Overlapping Category
91	Does the leader accept the suggestion of the advisors and take appropriate legal action?	27	Legal	Justice-Legality	Character of Leader, Dharma
92	Where the leader can prove the punishment as per the prescribed rules, do the advisors accept and help in implementing the same?	27	Legal	Justice-Legality	Board of Advisors, Operations, Dharma, Punishments
93	Do your employees scorn at you for collecting more fines than what is due from them?	28	Legal	Justice-Legality	Whistleblower Facility, Opportunity to speak, Fines, Penalties
94	Do customers get angry on you for collecting more money or charges than what is due from them?	28	Legal	Justice-Legality	Whistleblower Facility, Opportunity to speak, Penalties
95	In case of dispute between Senior employee and junior employee, are there measures to ensure right justice is delivered without any bias or greed or undue influence?	58	Legal	Justice-Legality	Character of Leader, Dharma, Board of Advisors, Punishments
96	Does the organisation and leader know that injustice to good people, without proper enquiry or due to greed, would destroy the organisation, the owners and all its stakeholders?	59	Legal	Justice-Legality	Character of Leader, Dharma, Board of Advisors, Punishments
97	Is the leader present on a daily basis at workplace?	51	Leadership	Leadership presence	Workplace comfort
98	Does the leader appear normal, healthy and presentable whenever present daily at workplace?	51	Leadership	Leadership presence	Workforce comfort
99	Is the leader approachable whenever required for work related discussions and clarifications?	52	Leadership	Leadership presence	Workforce comfort
100	Is the availability neither too much (to develop contempt) or too less (to develop anger on not getting guidance for work)?	52	Leadership	Leadership presence	Workforce comfort
101	Are advises of genuine experts evaluated and implemented?	38	Allies, Experts	Operations	Board of Advisors
102	Are advises of non-genuine experts avoided?	38	Allies, Experts	Operations	Board of Advisors
103	Are employees and all types of workforce treated with respect and empathy along with providing monetary based emoluments?	60	Human Resources	Respect	Workforce comfort
104	Are the Board of advisors, mentors, well-wishers, who have spent long time in the company, well respected and valued?	09 & 11	Human Resources	Respect	Board of Advisors
105	Are these valuables & stakeholders valued and respected by the leader: Supreme Almighty, father, mothers, teachers, advisors, people equivalent to father-mother-and teachers, aged-experienced people, saints, physicians, guests, places of worship, learned scholars, experts and accomplished intellectuals	13 & 61	Human Resources	Respect	Dharma, workforce comfort
106	Are the people who manage your finance (economics) and security (defense) highly respected?	14	Human Resources	Respect	Finance, Security
107	Are old/ experienced people provided with objects they desire and require?	60	Human Resources	Respect	Employee Value Proposition
108	Are children/new inductees provided with a loving mind and lots of affection?	60	Human Resources	Respect	Employee Value Proposition
109	Are the learned experts provided with respectful and kind words?	60	Allies, Experts	Respect	Workforce comfort
110	Are the founders and preceding leaders of the organisation respected?	74	Human Resources	Respect	Vision, Character of Leader

SI No.	Question	Sloka Ref in 2.100	Corporate Function	Main Category	Overlapping Category
111	Is their vision, mission, principles and objectives continued with ultimate passion and respect, in the right spirit	74	Human Resources	Respect	Vision, Character of Leader
112	Is there a 24*7 security protocol and arrangement for the Chairman/ Board of Directors?	04, 06	Security	Security	Board of Advisors, Key Management Personnel, Safety
113	Are adequate steps taken to take care of the safety & importance of organisation?	07a	Security	Security	Business Continuity Plan, Going concern, Safety
114	Do people appointed in security positions have sound knowledge of finance & are able to understand the financial impact of their thoughts and decisions	14	Security	Security	Finance
115	While appointing people in positions relating to Security do we check the following: One who is content with the given job position and role, one who is mature in his behaviour, one who can handle competitor strategies, one who is empathetic towards the workforce, one who knows the appropriate use of the four techniques - sama, dana, bheda and danda	30	Security	Security	Recruitment, Attributes, Deep competency, Key Management Personnel
116	Is 'skill' mandated and tested, along with degrees and qualifications, while appraising competency for security positions?	31	Security	Security	Skill Management, Deep Competency
117	Is there an official organisation chart which contains details of all departments, all employees, including external workforce - associates, partners, vendors (any person working in any capacity for the company should be captured) ?	36	Security	Security	Workforce Management, Safety, Business Continuity Plan, Going Concern, Cyber Security, Access Management
118	Are there 3 set of internal review employees who monitor the activities of these departments and all the workforce both online and offline?	36	Security	Security	Workforce Management, Safety, Business Continuity Plan, Going Concern
119	Are adequate alerts in place to flag off any suspicious activities by any of the working-people?	36	Security	Security	Beware of Mischief, Workplace comfort, Workforce comfort, Cyber Security
120	Every organisation is 'Ayodhya' - that which is and should be impenetrable & impregnable. Is the existing management continuing this vision?	40-42	Security	Security	Vision, Going concern, Cyber Security

SI No.	Question	Sloka Ref in 2.100	Corporate Function	Main Category	Overlapping Category
121	Does the security system include both physical and online security?	40-42, 53	Security	Security	Infrastructure, Business Continuity Plan, Going concern
122	In both online and physical, are the following present? (i) sturdy fortified gates/ firewall (ii) army/anti-virus made of the 'chaturanga-bala' consisting of elephantry, cavalry(horseback), chariot corps and infantry (foot-soldiers) (iii) the intellectual scholars, the patriotic warriors, the commercially sharp merchants who are fully focused on their respective professions (for online - cyber experts) (iv) thousands of citizens/ workforce who have conquered their senses (completed ethics & code of conduct training & assessment) (v) who are full of enthusiasm, since they haven't experienced sorrow (completed well-being training and do not resort to any untoward behaviour) (vi) who are highly respectable (vii) palaces of varied designs and shapes - physical infrastructure (viii) learned people and chief of physicians - healthy (ix) people who are contented and happy (well-being/ thrive) (x) long-lasting prosperity	40-42	Security	Security	Infrastructure, Business Continuity Plan, Going concern, Cyber Security
123	Can the organisation bear an attack of many groups of people?	53	Security	Security	Infrastructure, Business Continuity Plan, Going concern, Cyber Security
124	Does the organisation have different types of security for handling different types of attacks	53	Security	Security	Business Continuity Plan, Going concern, Cyber Security
125	Does organisation have a backup site where people can be shifted in case of need? - BCP/ DRP/ warmsite, cold site	53	Security	Security	Business Continuity Plan, Going concern, Cyber Security
126	Does the company have sufficient infrastructure which gives recognition to the prosperity of the organisation?	45-46	Security	Security	Business Continuity Plan, Going concern, Cyber Security
127	Are there measures to prevent attacks by any external forces?	45-46	Security	Security	Business Continuity Plan, Going concern, Cyber Security
128	Are there measures to prevent any stealing of resources by external forces?	45-46	Security	Security	Business Continuity Plan, Going concern, Cyber Security
129	Does the overall strategy with external and competitors include the six aspects viz. Coming to terms with the enemy, waging war against him, marching against him, biding one's time to seek a favourable opportunity, causing dissension in the enemy's ranks and seeking protection of a powerful ally	68-70	Security	Security	External Strategy, Shadgunya Dharma, Business Continuity Plan, Going concern.
130	Is there different levels of management with clear competencies and roles and responsibilities	26	Human Resources	Staffing	Deep competency

SI No.	Question	Sloka Ref in 2.100	Corporate Function	Main Category	Overlapping Category
131	Are the servant staff allocated as per their skills in an unbiased way.	25	Human Resources	Staffing	Skill Management
132	Are higher skilled workers allocated to communicative, reception of guests, serving them, etc., Medium skilled labourers allocated with activities like manual handling of objects, carrying and moving them around and Lower skilled wokers allocated to hygiene and related housekeeping tasks.	25	Human Resources	Staffing	Skill Management
133	Is the 'going concern' of the organisation, of utmost priority?	07a	Sustainability	Sustainability	Business Continuity Plan, Going concern
134	Does the Governance mechanism include the seven aspects viz. leader, advisors, customers, infrastructure/security, finance, workforce and allies.	68-70	Sustainability	Sustainability	Saptanga, Security, Business Continuity Plan, Going concern, Governance
135	Is the organisational wealth being used for both internal(growing business with purpose) and external development (social) works	43-44	Sustainability	Sustainability	Corporate Social Responsibility, ESG consciousness
136	Are the employees having support systems for their sustenance? (cattle stock etc.)	43-44	Sustainability	Sustainability	Corporate Social Responsibility, ESG consciousness
137	Are there sustainable farmers (agriculture, animal husbandry) protected suitably by the leaders - directly through sustainability practices or through CSR initiatives?	47	Sustainability	Sustainability	Corporate Social Responsibility, ESG consciousness
138	Is the organisation generating wealth through sustainable paths of business like agriculture, animal husbandry, trade and commerce, with a long term 'going-concern' vision?	47	Sustainability	Sustainability	Corporate Social Responsibility, ESG consciousness
139	Are sustainable practices encouraged in the company and practised by leaders?	50	Sustainability	Sustainability	Corporate Social Responsibility, ESG consciousness
140	Are there activities to protect the nature and animals either through business initiatives or through CSR initiatives?	50	Sustainability	Sustainability	Corporate Social Responsibility, ESG consciousness
141	Is the organisation protected against natural calamities and force majure events	68-70	Sustainability	Sustainability	Business Continuity Plan, Going Concern
142	Are the succession planning fruitful to carry on the vision of the leaders	72	Sustainability	Sustainability	Character of leader, Vision
143	Are well-wishers praying for the success & sustainability of the organisation regularly?	64	Sustainability	Sustainability	Well-wishers, Society Management
144	Are the employees loyal to the company and its vision and ready to give their best for the company's success	34	Sustainability	Sustainability	Vision, Attributes, Loyalty
145	Is 'well-being' a top priority in the Talent policy of the organisation?	04, 06	Human Resources	Well-being	Workforce comfort

SI No.	Question	Sloka Ref in 2.100	Corporate Function	Main Category	Overlapping Category
146	Does the leader take special care for the wellbeing of the Key Management Personnel and their family members	08a	Human Resources	Well-being	Character of Leader, Key Management Personnel, Board of Advisors
147	Is the well-being of the Key Management Personnel and their family members considered important (Chairman, Board of Directors, Advisors and Board Committee members and their family members)?	10	Human Resources	Well-being	Key Management Personnel, Board of Advisors
148	Is there a feedback mechanism or whistleblower facility available for the workforce and customers to share feedback on the actions taken by the leader?	27	Human Resources	Whistleblower Facility	Workforce comfort
149	Are there any complaints from workforce on illegal deductions from them?	28	Human Resources	Whistleblower Facility	Workforce comfort
150	Are there any complaints from customers on being defrauded by the company or its personnel?	28	Human Resources	Whistleblower Facility	Customer complaints
151	Are there events which are conducted for healthy discussion between employees on Dharma and other related aspects	43-44	Human Resources	Workforce comfort	Dharma, Opportunity to speak
152	Are there measures to identify and protect employees who may need additional support and protection?	49	Human Resources	Workforce comfort	Well-being, Workplace Comfort
153	Are all difficulties in performing work removed at earliest	48	Human Resources	Workforce comfort	Workplace Comfort, Well-being, Happiness
154	does the operations head have a goal to ensure successful ecosystem for workforce to perform their work	48	Human Resources	Workforce comfort	Workplace Comfort, Well-being, Happiness
155	Are employees protected from any kind of harrasment? (POSH)	49	Human Resources	Workforce comfort	Safety, Prevention of Harrasment
156	Does the organisation have sufficient infrastructure for comfortable working environment of the workforce	43-44	Human Resources	Workplace Comfort	Well-being, Workforce comfort
157	Does the organisation have sufficient infratstructure for comfortable working environment of the workforce	43-44	Human Resources	Workplace Comfort	Workforce comfort
158	Are all facilities provided to employees for successful operations of their work	48	Human Resources	Workplace Comfort	Workplace Comfort, Well-being, Happiness

Annexure 3: ‘27 Finance Policy Statements’ and ‘28 Finance Metrics’ from Indian Knowledge Systems and illustrative methods to verify their implementation.

3.1a Illustrative Guiding Principles for an Accountant or Officer or equivalent role:

- i. Two essential **attributes** in the competency matrix for an accountant or treasury officer should include ‘Trikaṇaśuddhi’ and ‘Niścitaṃ’. ‘Trikaṇaśuddhi’ refers to absolute honesty, evidenced by unison in thoughts, words, and actions. Niścitaṃ refers to a solid resolute not to be pressurised by anyone for any unwarranted acts. (VR.2.39.14). Note: This acts directly on the Fraud Triangle / Fraud Diamond theory and helps as a very important deterrent for frauds.
- ii. All spending should be **approved**.
- iii. All spending should be based on **accurate calculations** (sāṅkhyāya). The expenditure should neither be less nor more than the approved calculated amount. (VR.2.39.15,16)
- iv. **Safeguarding of Assets:** Assets must be classified, accounted and safeguarded appropriately. For example, dhānyakośa (grains), dhanakośa (wealth), vastrakośa (clothes), ābharaṇakośa (jewellery) etc., are mentioned in various incidents. (VR.2.36.7)
- v. **Spend Management:** There are two expense categories: ‘satpātraṃ’ (appropriate, prescribed spending) and apātraṃ (inappropriate, prohibited spending). A financial accountant must adhere to this approved list and ensure proper spending. (VR.2.100.54,55)
- vi. Special importance has been given to the **timely disbursement of food provisions and salaries** to the workforce. Any delay in the disbursement of wages can cause severe problems for the organisation. (VR.2.100.32,33)

Hence, the accountant or officer would have a complete operational view of the Kośa aspects of the organisation and an awareness of the other aspects of Saptāṅga.

3.1b Sample metrics for Accountant / Officer based on above Rāmāyaṇa principles:

Based on the above ‘Finance policy statements’, a few metrics may be derived and assigned as Key Performance Indicators for an employee in the role of an Accountant or equivalent position.

- i. ‘Zero’ Trikaṇa conflicts (conflicting instances between thoughts-words and actions)
- ii. ‘Zero’ instances of bowing to pressure and performing inappropriate activities.

The above two can be measured through self-assessment questionnaires, peer reviews, managers' feedback and stakeholders' surveys. These can be corroborated and analysed for actual scores.

- iii. Zero issues in stock management - categorisation of stocks, inventorying, matching of physical with accounting documents on regular basis.

This can be measured through periodical or perpetual stock audits, tracking issues in classifying items and storing them under appropriate categories with accurate counts.

- iv. 100% of expenses should have supporting calculations
- v. 100% of expenses should be based on approvals.
- vi. 100% on-time disbursement of wages and distribution of food provisions.

These three can be measured through documentary evidence like calculation worksheets, approved payment files, invoices, bank statements and acknowledgements from beneficiaries.

- vii. 100% satpātraṃ spending (prescribed)
- viii. 0% apātraṃ spending (prohibited)

These two can be measured by taking the approved list of prescribed and prohibited spending (satpātraṃ and apātraṃ lists) and comparing it with the detailed list of expenses dump taken from the accounting system and performing a sample vouching of invoices. The comparison can be automated and performed for 100% of expenses.

Hence, the accountant or officer would have a complete operational view of the Kośa aspects of the organisation and an awareness of the other aspects of Saptāṅga.

3.2a Illustrative Guiding Principles for a Controller or equivalent role:

- i. An ideal Controller must understand the **treasury (finance) and defence (security)** aspects. Rāma gives the example of Ācārya Sudhanvā, an expert in Arthaveda (economics) and Dhanurveda (defence). (VR 2.100.14). In contemporary organisations, where the viewpoints are unaligned between the CIO and the Head of the Business Line, it may potentially harm the decision to fund cybersecurity measures. (Kissoon.T, 2020). Hence one of the suggestions was to have decision-makers who could deeply understand both domains and ensure alignment.
- ii. The most vital principle for a Controller is to ensure that **income is always many times greater than expenditure**. (VR 2.100.54)

- iii. Ensure there are no apātram (inappropriate, prohibited spending) (VR 2.100.54, 55)
- iv. Another important principle checked by Rāma was to ensure the **returns are always more significant than the effort** or investment. This is also referred to as **Cost-Benefit analysis**.
- v. Further, once such a project is decided, there should be **no procrastination** in implementing the same (no cost-overflow). (VR 2.100.19)
- vi. In the case of **taxation**, an appropriate amount should be charged, and stakeholders should not scorn the leader for unjust duties. (VR 2.100.28)
- vii. In any **endowment**, the principal should always be protected, and fruits received as interest should be used for initiatives. At any point in time, the principal amount should not be depleted. (VR 4.65.25)

The Finance or Business controller would have an expert view of Kośa, Durga and Daṇḍa components of the Saptāṅga of the organisation along with awareness of other components.

3.2b Sample metrics for a Controller based on Rāmāyaṇa principles:

Based on these policy statements, the following KPIs are derived. These can be assigned to the Controller or equivalent employee.

- i. 100% Optimum funding on security and controls. (Through knowledge of both finance and security, optimum spending must be achieved)

The average industry spending on security & controls can be compared with the company's spending. Additionally, this can be measured by comparing the total spending on security & control activities versus the business benefits achieved by the company.

- ii. Income > expenditure by multiple times. i.e., $\text{Income} = \text{Expenditure} * X$ ($X \geq 2$)
- iii. Returns > Investment. i.e., $\text{Returns} = \text{Effort} * X$ times. ($X \geq 2$)
- iv. 'Zero'% cost overrun on projects (due to delay in implementation)

These can be measured through 100% of data taken from the accounting system and compared through various analytical tools.

- v. 100% accurate pricing of products & services (including taxes & duties)

This can be measured by comparing the pricing conditions with market prices.

- vi. Principal endowment = K (constant)+X. There should only be additions to the principal amount and no withdrawals for operational purposes.

A list of all endowments can be collected and reviewed for additions to the principal and spending of interest amount for every year.

3.3a Illustrative guiding principles for a Finance or Management Business Partner (FBP or MBP)

- i. The company should have a **maximum spread** of customers across various geographies. (VR 1.5.5). The finance team should ensure the organisation's 'formidability' (Ayodhyā).
- ii. The main index for measuring the prosperity of an organisation is the '**happiness**' of stakeholders. (VR 1.5.7) Business partners must keep this criterion in their decisions.
- iii. Business Partner should ensure **timely and accurate collection to the treasury**. (VR 1.7.9)
- iv. The due amount is collected based on the **capability of the payer** without causing distress to citizens. (VR 1.7.11)
- v. Business Partners should understand the **value of Dakshina** and pay the right amount to rightly deserving experts and associates. (VR 1.14.48)
- vi. **Dividends** must be distributed to all stakeholders, **including well-wishers** and permanent shareholders. (VR 2.100.75)

The Business Partner must have expert knowledge about the Kośa, Janapada and Mitra components of the Saptāṅga and awareness of other components. This helps in understanding the impact of business on customers and stakeholders.

3.3b Sample Metrics for a Finance Business Partner or equivalent role

- i. The highest number of customers (in comparison to competitors)
- ii. > 99% happy customers and stakeholders, including employees.
- iii. 0% reduction in market share,
- iv. 'Zero' number of times, losing the market leadership position. (Kosala was the most prominent kingdom with citizens being happy)

These can be measured through standard measurement techniques of competitor analysis, happiness surveys, interviews, corroborative enquires, trend analysis, and other methods.

- v. 100% accurate and timely 'dividend distribution' to all stakeholders and well-wishers (not only to shareholders)

Obtain the list of stakeholders and well-wishers. Obtain the dividend declaration policy with Board resolution. Review the bank statements of the sender and beneficiary for accurate and timely compliance.

- vi. 100% accurate and timely ‘Dakshina’ distribution to experts and service providers.

All consultant payments can be reviewed and ensured for appropriateness, accuracy, and timeliness.

3.4a Illustrative Guiding Principles for a Chief Finance Leader based on Rāmāyaṇa Principles:

- i. A finance leader’s priority would be to ensure the **well-being** of all, including the business leader, their family, the Board of advisors, and other key stakeholders (VR 2.100.10)
- ii. The leader should ensure that the **advisory team** consists of the most trusted, knowledgeable, skilled experts who cannot be tempted by others, who come from a trustworthy lineage and who can understand gestures & situations. (VR 2.100.15)
- iii. The leader should **not fall prey to sleep** and should wake up at the appropriate time.
- iv. Also, he should think about financial strategies and wealth management around the **early morning** hours (approx. 3 am to 6 am). (VR 2.100.17)
- v. **Confidentiality** of discussions and decisions is paramount, and the leader with his advisors should ensure the same. Classified information belonging to the state should not even be disclosed to one’s spouse or loved ones. (VR 2.100.16,18,20,21,49,66,71)
- vi. The leader should never forget and appropriately balance the **Trivarga goals**. (VR 2.100.62 & 63) The finance leader should adopt the virtuous cycle of Trivarga in all decisions. Incidentally, the objective of Rāmāyaṇa is also the same, as articulated by Lava Kusa in the Bala Kanda. (VR 1.5.4)

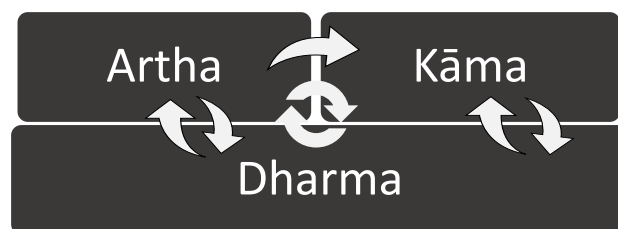


Figure No. X: Virtuous circle of finance management

Explanatory Note: ‘Trivarga’ refers to the goals of Dharma, Artha and Kāma. By pursuing Dharma, merit (puṇya) and wealth are earned. Such wealth is used for fulfilling Dhārmic desires. This again creates merit and wealth, which is ploughed back for Dhārmic activities. This creates a virtuous cycle.

- vii. The finance leader should **monitor the performance** of other departments and competitor companies. (VR 2.100.36)
- viii. The **vision** established by the **forefathers** and **founders** should be pursued. (VR 2.100.74)

3.4b Sample Metrics for the Chief Finance Leader

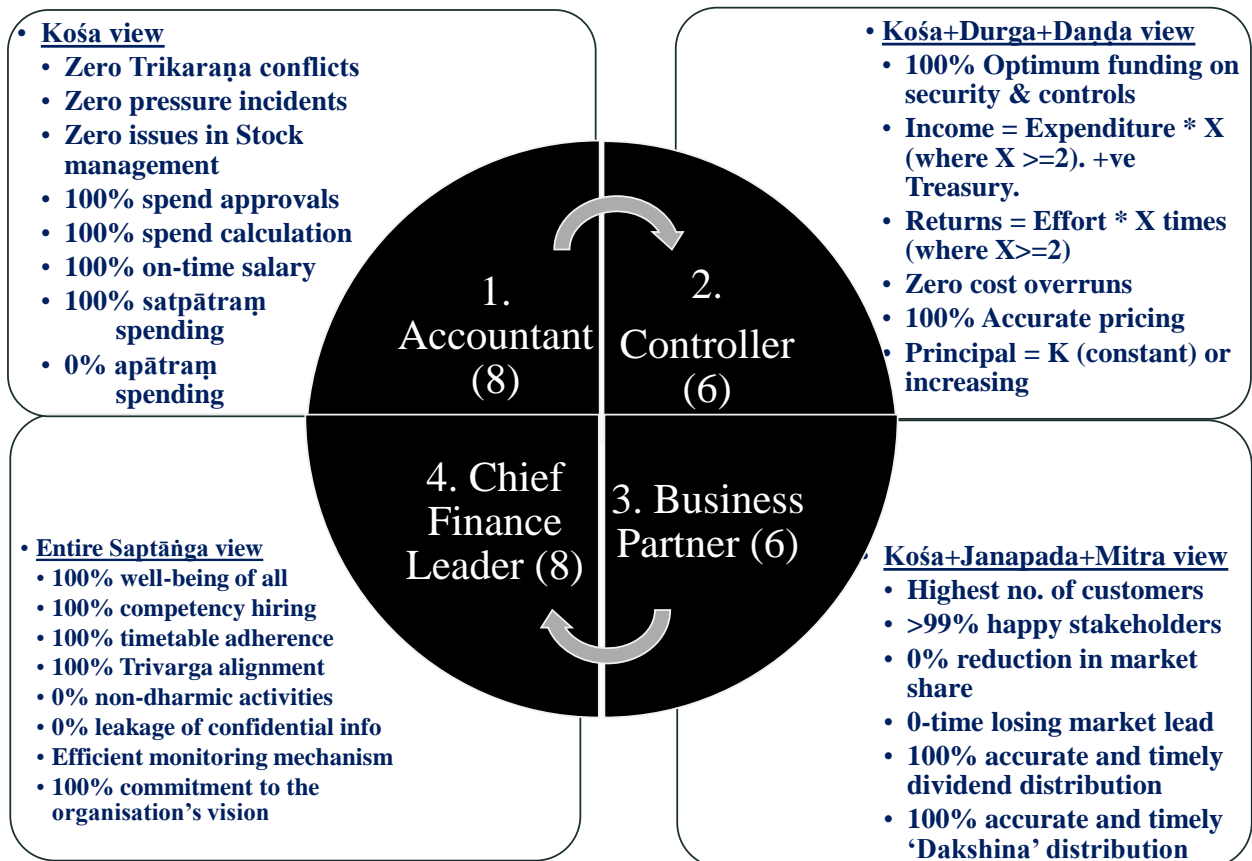
- i. 100% well-being of all

This can be measured through wellness assessment scales and surveys.

- ii. 100% recruitment based on a defined 'competency matrix'
- iii. 100% adherence to an activity-based timetable.
- iv. 100% alignment to trivarga goals.
- v. 0% leakage of confidential information
- vi. 0% non-dharmic activities or decisions
- vii. Efficient monitoring mechanism of internal and external forces
- viii. 100% Commitment to the vision of the organisation s

Through a combination of self-assessment questionnaires, stakeholder interviews, multi-level feedback, surveys, time-sheet & activity log monitoring, HR process audit and other mechanisms, the above metrics can be measured.

The following picture captures the four aspects of finance department with their Saptāṅga-view and the illustrative metrics:



Annexure 4: List of Publications from this Doctoral Thesis

Name of the Research Scholar: Viswanathan Panchukrishnan

University Registration No.: 1110819002

Name of the Research Supervisor/s: Dr. PARTHASARATHI K SRINIDHI, Co-Guide: Prof MAHADEVAN B

Sl.No.	Name of the Article / Title	Published/ Accepted Date of submission and date of acceptance of the paper	Web link of article if published	Name of the Journal and Publisher	Is it indexed journal? Yes/No If yes provide details	Impact Factors (Thomson Reuters-2018)	UGC Listed Yes/No If yes provide the details/link
1	Augmenting the changing landscape of finance organisation through practical insights and metrics from Vālmīki's Rāmāyaṇa	Published DoS: 6 th July 2023 DoP: In Jan 2024 issue	https://icmai.in/upload/Institute/Journal/TMA_Jan_2024.pdf (page 96)	The Management Accountant, Institute of Cost Accountants of India, Kolkatta	Index Copernicus and J-gate Global	Impact & quality factor [2015] 0.563	UGC Care Listed: Yes ISSN: 0972-3528
2	Design of 'Management-Level Control Questionnaire' based on insights from Vālmīki Rāmāyaṇa	Published DoS: 7 th October 2023 DoP: 15 th August 2024	https://kksushodhasamhita.org/index.php/sdsa/article/view/1382/97 https://kksushodhasamhita.org/index.php/sdsa/index (p. 288–295)	Shodhasamhita, Kavikulaguru Kalidasa Sanskrit University, Ramtek	No	NA	UGC Care Listed: Yes ISSN: 2277-7067

3	“Ancient Indian Antecedents to Corporate Governance: Evidence from a parallel study of Kauṭilya’s Arthaśāstra and Vālmīki’s Rāmāyaṇa”	Published DoS: 14 th October 2023 DoP: July 2024	https://www.sdmshodha.in/issues/2024/shodha-july-2024.pdf	Shodha, Dr. Ha Ma Na Research Centre, SDM College, Ujire	No	NA	UGC Care Listed: Yes ISSN: 2249-0396
4.	Decoding the Systematic Construction of Vālmīki Rāmāyaṇa through Tantrayukti principles: A case study based on Kaccit sarga of Rāmāyaṇa	Published DoS: 14 th Oct 2023 DoP: July 2024	https://journals.iww.com/joacs/fulltext/2024/12020/decoding_the_systematic_construction_of_v_lmk_i.4.aspx	Journal of Applied Consciousness Studies	Yes	NA	UGC Care Listed: Yes. ISSN: 2949-6993

Signature of Research Scholar

Name & Signature of the Research Supervisor

AUGMENTING THE CHANGING LANDSCAPE OF FINANCE ORGANISATION THROUGH PRACTICAL INSIGHTS AND METRICS FROM VALMIKI'S RAMAYANA

Abstract

A finance organisation is a fulcrum that manages risks' impact and enhances organisational throughput. This establishment is undergoing rapid changes in expectations internally and externally. This journey has multiple challenges and practical insights are needed from time-tested civilisations.

This study explores and provides implementable doctrines from Indian Knowledge Systems (IKS), specifically Vālmīki's Rāmāyaṇa. This qualitative study has applied principles of textual analysis, grounded theory, and hermeneutics.

The initial findings provide specific policy statements and trackable metrics (key performance indicators) for each of the four divisions of the finance organisation viz execution level, controllership, business partnering and finance leadership. Ultimately, the paper encourages the exploration of an indigenous framework for finance governance based on IKS that aligns with the mindset and ethos of Indian companies and their customers.

CONTEXT

The Global Risks Report 2023, published by the World Economic Forum, lists few challenges corporations face. Termed a 'polycrisis' by experts, it includes COVID-19 aftermath, economic recession, a war between nations, supply chain disruptions, inflation, and climate change repercussions. The finance organisation is the pivot department which fortifies the organisation from such challenges. Finance leaders are looking for practical insights from civilizations which have been economically prosperous over an extended timeframe. Based on Angus Maddison's estimates, before the 18th century, India and China were the two largest economies



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by gross domestic product (GDP) output. In Indian history, *Rāmarājya* has always been envisaged as the ideal of governance based on social justice, non-violence,

and self-reliance. (Desai Meghnad, 2011). Vālmīki records in Rāmāyaṇa that Ayodhyā was a benchmark for any aspiring state with maximum literacy, high net-worth individuals and citizens with a high dharm-quotient (VR¹ 1.6.6,7 and 9). Hence there is a need to study the financial principles of Rāmarājya and derive practical insights useful for contemporary organisations. Through this study, the authors have inferred finance policy statements from specific incidents, conversations, and verses from Rāmāyaṇa. These statements have been converted to key performance indicators, which can be assigned to finance team members and tracked regularly. The impact of adherence to such principles can be measured.

PROBLEM & RESEARCH GAP

There are three problems in unearthing the practical financial insights from Rāmarājya. The first problem is that the ‘Arthaveda’, which is mentioned in Vālmīki Rāmāyaṇa and which was purportedly followed in Rāmarājya, is unavailable today. Hence we need to

approach the various references in Rāmāyaṇa inductively. The second issue is that while managerial effectiveness (B. Muniapan & Satpathy, 2010), leadership qualities (B. A. /L. Muniapan, 2007), modern management lessons (Vutukuru & Naga Pawan Yallapragada, 2012), strategic management approach (Singh, Prof. & Singh, 2015) and similar areas have been studied, there is a minimal study on financial and accounting aspects from Vālmīki Rāmāyaṇa. The third concern is the need for researchers to have a stronger technical core (Scapens, 2006) and to provide relevant and valuable insights which can be practically implemented (Baldvinsdottir, Mitchell, & Nørreklit, 2010) in today’s workspace.

Typical Finance Organisation Model

There are four prominent roles in a typical finance organisation, viz., (i) the officer (execution), (ii) controller, (iii) business partner and (iv) the finance leader. Each role has distinct responsibilities, objectives, and challenges.

TABLE 1: FOUR ROLES OF A TYPICAL FINANCE ORGANISATION AND THEIR FEATURES:

Accountant	Controller	Business Partner	Chief Finance Leader
Typical Designations: Financial or Management or Cost or Tax accountant or Treasury Officer	Finance or Cost or Compliance or Business or Treasury Controller	Finance or Management Business Partner	Chief Finance Officer or Finance Director or General Manager: Finance
Role: Transactional	Managerial Oversight	Trusteeship	Stewardship
Core Responsibility: Preparing, analysing and interpreting financial and accounting information, complying with applicable standards	Review of financial & management statements, ensuring accurate & timely reporting, overall financial management and control	Interfacing between finance & business, analysing data, and providing the right decision inputs to increase the business throughput	Getting market perspective, providing financial-business strategy to C-suite organisation, ensuring effective use of financial resources & Risk Management
Typical Challenges: • Ensuring accuracy • Not bowing to pressure for collusion	• Ensuring transparent & accurate reporting • Ethical conduct and fraud prevention	• Understanding overall business and partner’s goals • Analysis & giving the right information for decision-making.	• Strategic thinking • Risk Management • Getting an external perspective • Managing stakeholders • Meeting business goals

Note: This is only an archetypal representation, and there may be sub-categories or variations in the above structure. Roles like internal auditor have not been included due to independent reporting to the audit committee.

RESEARCH METHODOLOGY AND APPROACH

Principles of textual analysis, grounded theory, and hermeneutics have been applied in this qualitative inductive research. The finance governance model is being researched through the concept of Kośain the ‘Sapta-prakṛtayah’,

¹VR refers to Vālmīki Rāmāyaṇa. The numbering convention represents the Kāṇḍa (Division), Sarga (chapter) and Śloka (verse) reference. The respective metric has been derived based on the verse reference provided.

i.e., the seven elements of sovereignty. Specific verses, incidents, conversations, and characters in Vālmīki Rāmāyaṇa are selected through textual analysis and coded through grounded theory. Applying principles of interpretation in hermeneutics, the financial aspects are unearthed and converted to typical policy statements and key performance indicators.

The 5th, 6th and 7th Chapters in Bālakāṇḍa of Vālmīki Rāmāyaṇa talk about a large successful city Ayodhyā, its ministers and the qualities of a king. 1st to 3rd Chapters (Qualities of Rama & Democracy), 67th Chapter (kingless state), 76th Chapter (Vows of Bharata), 100th sarga (Overall Governance) in Ayodhyākāṇḍa, and 33rd c] Chapter in both Araṇya & Kiṣkindhakāṇḍa are noteworthy for financial, legal and Governance aspects. Based on these few metrics may be derived and assigned as key performance indicators for an employee in the finance organisation.

Illustrative Metrics for an Accountant or Officer

- i. 'Zero' Trikaraṇa conflicts (conflicting instances between thoughts-words and actions)
- ii. 'Zero' instances of bowing to pressure and performing inappropriate activities. (VR.2.39.14)
- iii. Zero issues in stock management - categorisation of stocks, inventorying, matching of physical with accounting documents regularly. (VR.2.36.7)
- iv. Hundred per cent of expenses should have supporting calculations
- v. Hundred per cent of expenses should be based on approvals. (VR.2.39.14)
- vi. Hundred per cent on-time disbursement of wages and distribution of food provisions. (VR.2.100.32,33)
- vii. Hundred per cent satpātraṃ spending (prescribed). (VR.2.100.54,55)
- viii. 0 per cent apātraṃ spending (prohibited). (VR.2.100.54,55)

Illustrative Metrics for a Controller based on Rāmāyaṇa principles

- i. Hundred per cent optimum funding on security and controls. (Through knowledge of finance and security, optimum spending must be achieved). (VR 2.100.14)
- ii. Income > expenditure by multiple times. i.e., $\text{Income} = \text{Expenditure} * X (X \geq 2)$. (VR 2.100.54)
- iii. Returns > Investment. i.e., $\text{Returns} = \text{Effort} * X$ times. ($X \geq 2$). (VR 2.100.19)

- iv. 'Zero' per cent cost overrun on projects (due to delay in implementation). (VR 2.100.19)
- v. Hundred per cent accurate pricing of products & services (including taxes & duties). (VR 2.100.28)
- vi. Principal endowment = $K(\text{constant}) + X$. There should only be additions to the principal amount and no withdrawals for operational purposes. (VR 4.65.25)

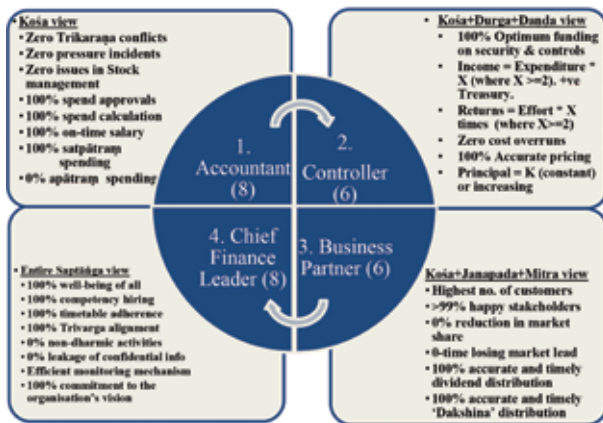
Illustrative metrics for a Finance Business Partner or equivalent role

- i. The highest number of customers (in comparison to competitors). (VR 1.5.5)
- ii. > 99 per cent happy customers and stakeholders, including employees. (VR 1.5.7)
- iii. Zero per cent reduction in market share,
- iv. 'Zero' number of times, losing the market leadership position. (Kosala was the most prominent kingdom with citizens being happy). (VR 1.5.5)
- v. Hundred per cent accurate and timely 'dividend distribution' to all stakeholders and well-wishers (not only to shareholders). (VR 2.100.75)
- vi. Hundred per cent accurate and timely 'Dakshina' distribution to experts and service providers. (VR 1.14.48)

Sample Metrics for the Chief Finance Leader

- i. Hundred per cent well-being of all. (VR 2.100.10)
- ii. Hundred per cent recruitment based on a defined 'competency matrix'. (VR 2.100.15)
- iii. Hundred per cent adherence to an activity-based timetable. (VR 2.100.17)
- iv. Hundred per cent alignment to trivarga goals. (VR 2.100.62)
- v. Zero per cent 0% leakage of confidential information. (VR 2.100.16,18,20,21,49,66,71)
- vi. Zero per cent non-dharmic activities or decisions. (VR 1.5.4)
- vii. Efficient monitoring mechanism of internal and external forces. (VR 2.100.36)
- viii. Hundred per cent Commitment to the vision of the organisation. (VR 2.100.74)

The following picture captures the four aspects of finance department with their Saptāṅga-view and the illustrative metrics from Vālmīki's Rāmāyaṇa: (Picture 1)



These metrics can be measured through a combination of self-assessment questionnaires, peer reviews, managers' feedback, stakeholders' surveys, periodical stock counts, expense audit, comparing with industry metrics, cost-benefit analysis, pricing condition analysis, endowment spend analysis, employees' happiness surveys, vouching, review, observation, corroborative inquiry, other audit procedures, variance and trend analysis.

OVERALL DISCUSSION POINTS

1. *Saptānga* is a popular concept for corporate governance and has been derived from Kauṭilya's Arthaśāstra (Pillai, Radhakrishna, 2010). However, it is not a new paradigm that Kauṭilya has introduced in his Arthaśāstra. Evidence herewith shows that *Saptānga* has been in practice since the times of Rāmāyaṇa. This exploratory study shows that *Saptānga* has been an essential component of the Vedic-Arthaśāstra (Arthaveda), which is unavailable today.
2. The *Kosha* spect of *Saptānga* has been studied through incidents, conversations, and verses from Vālmīki Rāmāyaṇa. 28 key performance indicators for finance organizations have been extracted, which can be piloted in a few companies.
3. 'Trivarga' refers to the goals of Dharma, Artha and Kāma. By pursuing Dharma, merit (puṇya) and wealth are earned. Such wealth is used for fulfilling Dhārmic desires. This again creates merit and wealth, which is ploughed back for Dhārmic activities. This creates a virtuous cycle. Rāmāyaṇa reinforces this concept that 'Dharma' is the foundation for Artha and Kāma. Without Dharma, Artha or Kāma cannot sustain.

NEXT STEPS & CONCLUSION

1. An in-depth study of all other components of

Saptānga can be carried out to gather insights to enhance contemporary finance & accounting practices.

2. Study of other similar texts like *Mahābhārata*, *18 Purāṇas*, *Pañcatantra*, *Hitopadeśa*, *Kāmandaka-nītisāra*, *Manusmṛti*, etc. would help develop the entire curriculum for studying Indian financial management.
3. An indigenous framework for finance based on *Saptānga* that aligns with the mindset and ethos of Indian companies and their customers must be developed and implemented.
4. Combining the time-tested, large-cohort-tested, multiple-scenario-tested knowledge of the East with the modern structured presentation of the West would provide insights for solving existing organisational challenges in finance and related areas. **MA**

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14. Ancient Indian Antecedents to Corporate Governance: Evidence from a Parallel Study of Kauṭilya's Arthaśāstra and Vālmīki's Rāmāyaṇa

* Viswanathan Panchukrishnan ** Mahadevan B.
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Abstract:

Corporate Governance is an eclectic subject with extensive research on Western and Eastern antecedents. As we trace the ancient Indian origins to Governance, Kauṭilya's Arthaśāstra provides significant evidence of Indian statecraft, finance, and administration. Kauṭilya created the Arthaśāstra by collecting information from various ancient sources. Studies tracing this evolution of past compositions are limited. Recognising this need, the authors study the seven limbs of Governance called 'Sapta-prakṛtayah', parallelly between Kauṭilya's Arthaśāstra and Vālmīki's Rāmāyaṇa. Qualitative research techniques of textual analysis, grounded theory, and hermeneutics are used in this study.

The study reveals that Rāmāyaṇa has practical case studies supplementing the Arthaśāstra concepts. Hence, the authors conclude that Kauṭilya compiled the Arthaśāstra, drawing upon the Vālmīki

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Rāmāyaṇa as a fundamental source. Thus, studying Rāmāyaṇa and Arthaśāstra in conjunction provides critical evidence for extending the antecedency of ‘Indian origins to Corporate Governance’.

Keywords: Corporate Governance, Indian Knowledge Systems, Rāmāyaṇa, Arthaśāstra, Saptāṅga, Rāmarājya, Kauṭilya.

1.0 Context:

To be effective, a management system has to be rooted in the cultural soil of the country where it is practised. (Sharma, 2005). Therefore, it is crucial to understand regional cultural practices and governance theories. Modern debates over Corporate Governance are dated to 1932 with the publication of Adolf A. Berle and Gardiner Means’s book ‘The Modern Corporation and Private Property’ (Wells Harwell, 2010). Sir Adrian Cadbury, the author of the first Corporate Governance Code (UK, 1992), regards Bob Tricker as the Father of Corporate Governance, based on a book by the same name. (Tricker, 1984). However, several civilisations in the East and West had governance systems for multiple millennia.

With a population of more than 50 million people, the Mauryan Empire (governed by principles of Kauṭilya’s Arthaśāstra) was more significant than the Mughal Empire 2000 years later and even more extensive than the British Empire in India. (Muniapan, B. and Shaikh, J.M. (2007). Many millennia before this is the ‘Rāmarājya (10th to 5th century BCE), which is envisaged as the ideal of governance based on social justice, non-violence, and self-reliance. (Desai Meghnad, 2011). By Rāmarājya, Gandhi meant a form of government which involves the empowerment of people at the grassroots, equality of opportunity, decentralisation of administration, cooperative participation of people, and democratic self-governance. (Rao Koneru Rāmakrishna, 2017, pages 206–220). The concept of Śreṇī (professional guilds or corporations) can be seen in Rāmāyaṇa when Bharata commands the business leaders (heads of traders and artisans) to be part of the reception committee during the coronation of Rāma. (VR¹ 6.130.4 & 6). (Shastri Srinivasa, 2020)

1. VR refers to Vālmīki Rāmāyaṇa. The numbering convention represents the Kāṇḍa (Division), Sarga (chapter) and Śloka (verse) reference.

Hence, it is imperative to analyse Kauṭilya's Arthaśāstra and Vālmīki's Rāmāyaṇa parallelly to track the roots of Governance in Indian Knowledge Systems (IKS). Through the research, the authors have discovered noteworthy connections between Arthaśāstra and Rāmāyaṇa. This helps conclusively establish the critical missing link in tracing the Indian Antecedents to Corporate Governance.

2.0 Problem & Research Gap:

Many scholars are researching Corporate Governance and its ancient Indian origins. Previous research includes tracing the evolution through Rig Veda, the Dharma Sastras, Rāmāyaṇa, Mahābhārata, Bhagavadgītā, Manusmṛti, Kauṭilya's Arthaśāstra, and Tiruvalluvar's Tirukkural. (Balasub Rāmanian, N, 2005) and (Muniapan, B. and Shaikh, J.M. (2007)) In the post-Vedic period, as per the Vishnu Purāṇa, corporate activities had become a fact that even soldiers and priests carried on their function on principles of partnership. (Dayal, Harendra, 1983). Sabhas, Samitis, and Nigams are frequently referred to in multiple Purāṇas, and these Purāṇas are records of past events. (Buch, 1979). However, there is no structured linking of Indian Knowledge texts to establish the 'evolution of corporate governance principles.' This research gap needs to be addressed.

3.0 Research Methodology and Approach:

This qualitative study has applied principles of textual analysis, grounded theory and hermeneutics. The overall thesis involves the parallel analysis of each component of the Saptāṅga between Kauṭilya's Arthaśāstra and Vālmīki Rāmāyaṇa. This establishes the critical linkage between the two pieces of historical evidence to trace the Indian antecedence to Governance. In this paper, the four components, viz. the Leader (Svāmī), Advisors (Amātya), Treasury (Kośa) and Law & Order (Daṇḍa) are demonstrated with illustrative examples.

Translation Bias: The established Sanskrit commentaries and English translations are taken to remove any translation bias by the authors.

4.0. Introduction to Kauṭilya’s Arthaśāstra, Vālmīki Rāmāyaṇa and the seven elements of governance and sovereignty (Sapta-prakṛtayaḥ):

The **Arthaśāstra** is one of the famous Indian treatises on the science of statecraft, economic policies, and administration written by Vishnu Gupta (also known as Kauṭilya or Chanakya). The text is divided into 15 sections (adhikaranas), 150 chapters and 180 topics.

The **Vālmīki Rāmāyaṇa** is an ancient Indian epic written by the sage Vālmīki. It consists of seven parts (kāṇḍas), 540 chapters (sargas), and 24,000 verses (ślokas). The chronicle depicts the ideal kingdom of Ayodhyā, where Lord Rāma rules as a model of good governance.

Sapta-prakṛtayaḥ, also called Saptāṅga, refers to the seven limbs of the state, as described in the Arthaśāstra. They are (i) King or Leader (Svāmī), (ii) Ministers or counsellors (Amātya), (iii) Country & citizens (Janapada), (iv) fort & infrastructure (Durga), (v) treasury (Kośa), (vi) Law & order (Daṇḍa) and (vii) Ally (Mitra) which includes knowing the enemy (Śatru). The etymology for the word prakṛtayaḥ signifies a mutually strong symbiotic relationship between each of the seven components. (‘prakṛṣṭam parasparam upakurvanti iti’)



Picture 1: Seven components of Governance as described in Indian Knowledge Systems

The components of Saptāṅga were in common lingo across different cadres of people during the times of Rāmāyaṇa. In the conversations between Sage Viśvāmitra and King Daśaratha (VR 1.18.44-46); Rāma and Guha (VR 2.52.72); Śūrpaṅkhā and Rāvaṇa (VR 3.33.9); Hanumān and Sugrīva (VR 4.29.11), references to components of Saptāṅga are found.

4.1 Svāmī-Sampat: The King or the Leader

4.1.1 Arthaśāstra definition of Svāmī:

Arthaśāstra lists 50 qualities of an exemplary leader: (Unni.N.P, 2013)

- (i) **16 qualities which attract followers (ābhigāmikā):** These include being of noble lineage, respecting the supreme power, being valorous, foresighted, having a Dharmic mindset, being truthful, unison in thoughts-words and action, being grateful, having lofty ambitions, not addicted to procrastination, having control over subordinate kings, having firm resolute, having ministers of high talent, having good culture and humility. (KA² 6.1.03)
- (ii) **8 intellectual qualities (prajñā):** The desire to keenly listen, grasp & understand, retain in memory, reflect on the subject, deliberating, inferring, rejecting false views and steadfast adherence to the concluded truth. (KA 6.1.04)
- (iii) **4 energy/enthusiasm qualities (utsāha):** Valour, determination, quickness and dexterity. (KA 6.1.05)
- (iv) **22 self-governance, personal qualities (ātmasampat):** Being eloquent, bold, endowed with a sharp memory, keen mind, intellect, energetic, confident, amenable to guidance, trained in arts, capable of taking actions on occasions of trouble from enemies and protecting own people, averse to bad habits, uphold justice, foresighted, capable of managing in crisis,

2. KA refers to Kauṭilya's Arthaśāstra. The numbering convention represents the Adhikaraṇa (Division), Sarga (chapter) and Śloka/Vākya (verse) reference.

knows nuances of foreign relationships like when to fight, when to make a treaty, when to wait, etc., to collect revenue without troubling people, maintain secrecy, to maintain dignity and not laugh in an undignified manner, and not frown at people, free from passion-anger-avarice-obstinacy-fickleness-haste and slander, sweet and proactive in speech, and act as per advise of elders. (KA 6.1.06)

4.1.2. Practical examples from Rāmāyaṇa to comprehend the qualities of a leader:

The Rāmāyaṇa presents pragmatic illustrations of the aforementioned qualities of a leader. The characters Daśaratha, Rāma, Sugrīva, Bharata, and Sītā demonstrate these qualities in action. Additionally, during the study of Rāmāyaṇa, we learn what qualities should be avoided or prohibited for a leader through examples of Rāvaṇa and Vāli.

(i) Leadership qualities demonstrated by Rāma:

In the first chapter of Bālakāṇḍa, Vālmīki asks Nārada about a contemporary leader with 16 qualities, including **physical attributes** like being valourous, handsome, effulgent & brave; **behaviour values** like gratefulness, steadfast, truthful, & self-controlled; **emotional values** like anger management, free from envy, suitable to all living beings; and having **intellectual qualities** like knowing Dharma, being a scholar and skillful in worldly transactions.

Nārada answers that though these are rare qualities to find in a single person, there is an exemplary leader with **66** qualities, with a few illustrated below:

Table No.1: List of qualities of Rāmaas described by Nārada to Vālmiki (Source: VR 1.1)

Physical Attributes	Behaviour Values	Emotional Values	Intellectual Qualities
Valourous	Mind- controlled	Famous	Great intelligence
Lustrous	Mental & Physical Strength	Subduer of internal enemies	Tactful, expert at tasks
Broad Shoulders	Controlled-senses	Obedient	Power of speech
Long arms	Truthful	Protector of all	Knower of Dharma
Broad Chest	Dharma-protector	Nourisher	Abundant knowledge
Conch-Neck	Worshipped by all	Loved by all	Rich in all respects
Well-developed Jaw	Kubera in charity	Straight forward	Knower of Veda
Majestic Gait	Yama in Truth	Sweet personality	Dhanurveda expert
Terror-striking	Earth in fortitude	Equal in pain & pleasure	Great memory
Pleasing to look	Kala in Anger	Shelter to all	Comprehension

These qualities are demonstrated in various incidents by Rāma. In the first and second chapters of Ayodhyā Kāṇḍa, the citizens of Ayodhyā enumerate the qualities of Rāma and happily agree to Daśaratha’s proposal to coronate Rāma as the next successor.

(ii) Illustrative qualities of Daśaratha as a Svāmī:

As described in the initial chapters of Bālakāṇḍa, Daśaratha displays valour, wisdom, fairness, equity and responsibility in his governance. He discusses essential decisions with his wise advisors. His love for his subjects and commitment to upholding righteousness are evident throughout his reign.

(iii) Illustrative virtues of Sītā as a Svāmini

Sītā’s exceptional devotion, loyalty, strength, resilience, purity, and virtue make her the central pole of Rāmāyaṇa. (VR 1.4.7) In Sundarakāṇḍa, Hanumān describes, “In character, age, conduct,

pedigree, lineage, and characteristics, Sītā is perfectly matched to Rāma, and they both are suited to each other.” (VR 5.16.5) Her character serves as a timeless example of the virtues and ideals that are highly valued and admired.

(iv) Qualities of Bharata/ Rāma-Paduka as a Svāmī

When Rāma establishes the reasons for Vāli’s punishment, he describes Bharata as “This land belongs to Ikṣvāku kings, and it is being ruled by Bharata who is righteous, truth-adhering and plain-speaking, knower of Dharma-Artha-Kāma, and appropriate dispenser of punishment and rewards.”(VR 4.18.7)

In Rāmāyaṇa, we can see that Rāma-Paduka was nominated as Svāmī for 14 years, and in that period, the treasury, granary, palaces and army multiplied ten times. (VR 6.130.55)

(v) Quality of Rāvaṇa which we should avoid:

When Hanumān sees Rāvaṇa’s palace and Rāvaṇa, he exclaims, “If only this lord of demons was not unrighteous, he could have become even the lord (protector) of Gods, including Indra.” (VR5.49.18) Hence the only differentiating factor between a successful leader like Rāma and an unsuccessful leader like Rāvaṇa was ‘Dharma’.

Rāmāyaṇa is not merely a storytelling epic. Through various characters, including that of Rāma, the epic illustrates the ideals of righteousness, compassion, integrity, and wisdom that a leader should embody.

4.2 Amaatya-sampat: Councillors, advisors, ministers:

4.2.1 As per Kauṭilya’s Arthaśāstra

Kauṭilya expounds on the process of appointing ministers thus. ‘A counsellor of the highest rank should be a native of the state, born into a noble family, and controllable by the king. He should be proficient in all skills and have the logical ability to foresee things. He should be intellectual, persevering, dexterous, eloquent, energetic, bold, brave, capable of withstanding adversity, and loyal. He should not be arrogant or changeable. He should be friendly and

avoid inciting anger or rivalry in others.’(KA 1.09.01) He further elucidates that the king should pick counsellors at various levels of the hierarchy based on how many of the attributes stated above they possess. Those with all the attributes will be appointed to the highest grade (as Councillors), those with a quarter will be appointed to the intermediate grades, and those with half of the quarter will be appointed to the other working grades. (KA 1.09.02)

In the Arthaśāstra, ministers are chosen based on four critical assessments known as the "four upadhas" - Dharma (Test of ethical conduct), Artha (Test of wealth), Kāma (Test on desires and aspirations), and Bhaya (Test of fear). (KA 1.10.3,5,7 & 11) These tests serve to determine if someone is qualified to be appointed as a counsellor. The same upadha test is enquired by Rāma to Bharat on the appointment of advisors. (2.100.26)

4.2.2 Practical examples from VālmīkiRāmāyaṇa for Councillor, advisor, minister

(i) Daśaratha’s ministers

The eight ministers of Daśaratha were Dhṛṣṭi, Jayanta, Vijaya, Siddhārtha, Arthasādhaka, Aśoka, Mantrapala, and Sumantra. (VR 1.7.3) As demonstrated by their names, they were competent counsellors, skilled in judging motives from facial features and were always intent on doing good and all that was dear and helpful to the king. (VR 1.7.1)

When Rāma asks Bharata about ministers, he asks, “I hope that you do not deliberate alone nor indeed with numerous men. I hope your decision arrived at by you through such deliberation does not flow to the public (even before it is carried out).” (2.100.18)

(ii) Ikṣvāku Purohitas (Family priests)

Besides other counsellors, the king had two well-chosen excellent rishis, Vasishtha and Vamadeva, as family priests. (VR 1.7.4) They were well-known, skilled, well-versed in sastras, affluent, and benevolent. They had control over their senses, and their actions matched their words. They took decisive action. They

were intelligent, forgiving, well-known and always spoke with a smile. (VR 1.7.6)

(iii) Hanumān (as Sugriva’s minister)

Famously portrayed as one of the greatest counsellors, Hanumān was the foremost among the ministers of Sugriva.(VR 4.3.26). He fulfils most of the qualities of a minister as described in the Arthaśāstra. In Sundarakāṇḍa, the sky-travelling charanas describe Hanumān as “a role model who showcases the necessary abilities to successfully fulfil a mission by demonstrating determination, vision, intellect, and agility. (5.1.198)

(iv) Vibhishana (Rāvaṇa)

Vibhishana advises Rāvaṇa against the slaying of an emissary and elaborates on the code of conduct of a king.(VR 5.52.6). He shows that if the king is non-Dharmic, we should forsake such a king and join hands with a Dharmic leader.

(v) Prahasta and other ministers of Rāvaṇa: (Not to be emulated)

Rāvaṇa’s ministers, like Prahasta, provided wrong assurance and caused his downfall. (6.8.1,2). Such ministers should be avoided.

The qualities sought in advisors included bravery, knowledge, self-control, noble lineage, and the ability to infer meaning from subtle cues. (VR 2.100.15) It is suggested to have well-guarded advice from ministers individually and in groups, in secrecy. (VR 2.100.71) The Rāmāyaṇa offers practical examples of the qualities that ministers should possess, as well as those that they should avoid.

4.3 Kośa: Treasury (Sources of Revenue, Budget, Accounts, Audit and Finance),

4.3.1 Treasury as per Kauṭilya’s Arthaśāstra:

Kauṭilya prioritises Kośa and says, “All enterprises or activities depend on finance. Hence a leader must devote his utmost attention to all matters related to the treasury.” (KA 2.8.1-2) He further lists the nine factors which positively impact the treasury (KA 2.8.3) and eight factors which contribute to the depletion of the treasury (KA 2.8.4).

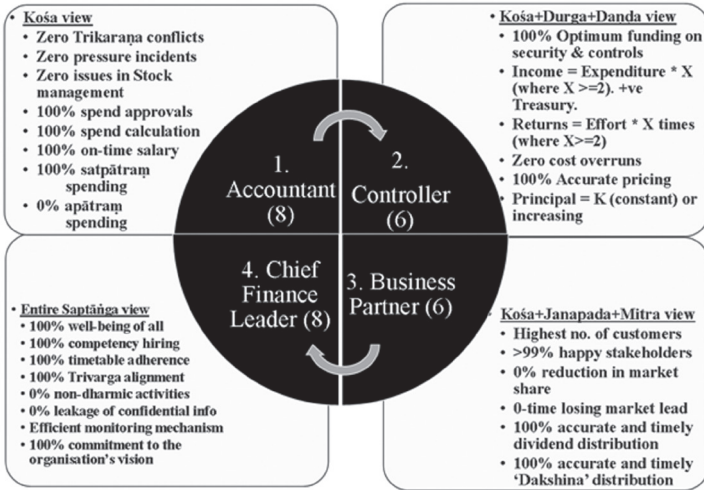
4.3.2 Treasury as per Vālmīki Rāmāyaṇa:

(i) Incident: Dakṣiṇā/ fees given to eligible scholars during Ashwamedha Yajna and Rāma's birth in the form of land, cows, silver and gold.

Few financial points to note from above:

- A concept of Dakṣiṇā (sharing of wealth) was prevalent from the Vedic times, which indicated compensation for services, expression of gratitude and a means of begetting punyam. (roughly translated as merit).
- There were specific 'quantum' and 'item' of Dakṣiṇā prescribed for each type of Yajna.
- Priests took those which were helpful to them.
- The descending order of valuables were – Land, gold, silver and cows.
- The organiser gave Dakṣiṇā to the conducting priests, who gave it to the chief priests, and they, in turn, divided the same appropriately.
- Dakṣiṇā made the yajna complete.

(ii) Similarly, relevant verses, conversations, incidents and characters are studied and analysed to unearth the finance and accounting principles. These principles and metrics are mapped to respective sub-function of the Finance Organisation. The following picture summarises the financial metrics derived from Vālmīki Rāmāyaṇa.



Picture No. 2: Sample Metrics for finance function based on principles from Vālmīki Rāmāyaṇa

4.4. Daṇḍa: Armed Forces (Law and Order)

4.4.1. Army, Law, and Justice as per Arthaśāstra

The word Daṇḍa refers to (i) the army, which protects the nation and its borders, (ii) the laws, which provide rules & punishments and (iii) the judiciary, which enforces the law. The army shall be composed of people of proven loyalty; soldiers descended from the king's father and grandfather's times. Soldiers must be strong, obedient, and not afraid of a long expedition, with endurance, skill in handling all weapons, and battle experience. They must keep their wives and sons contented. They should have no other interests than the king's and should share in his prosperity and adversity. (KA 6.1.11)

A ruler who accomplishes his responsibility of safeguarding his people legally will go to heaven, whereas one who does not protect them or inflicts unjust punishment will not. (KA 03.1.41) The power of punishment is further emphasised by mentioning that discipline alone protects this world and the next when exercised impartially in proportion to the guilt, regardless of whether the person punished is the King's son or an enemy. (KA 3.1.42)

Sources of Law: Any disputed matter shall be decided using the four bases of justice. These are (i) Dharma, which is based on truth; (ii) Evidence, which is based on witnesses; (iii) Custom, which is the recognised tradition of the people; and (iv) Royal Edicts, which is a law as promulgated. (KA 3.1.39)

4.4.2 Army, law and justice examples from VālmikiRāmāyaṇa

There are different types of armies in Rāmāyaṇa that, include the army of Ayodhyā, the army of Khara and Dooshana, the army of monkeys, the army of bears, the army of birds, the army of demons, which have played vital roles.

(i) Ikṣvāku Sena (Ayodhyā)

The four divisions of the army proceed at the command of KingDaśaratha (VR 1.69.6) The divisions include the chariots (ratha), elephants (gaja) and horses (turaga) and infantry (padāti). This highly trained, structured, strategy-driven army made Ayodhyā undefeatable by anyone.

(ii) Rakshasa Sena

- a. In Janasthana, Khara claims to have fourteen thousand demons at his command, ready to act on his order. They are swift warriors who do not withdraw from a fight. (VR 3.22.8)
- b. When Hanumān faced the army ofRāvaṇa, he was confronted with over 80,000 fierce demons. These demons were known for their large bellies, huge teeth, swift movements, and use of hammers and clubs as weapons. This army was only one portion of the vastRāvaṇa army. (VR 5.42.26)

(iii) Vānara Sena

The battle of Rāmāyaṇa would have never been fought if Rāma and his Vānara sena (special creatures' army) had not crossed the sea and arrived in Lanka. Rāma's army of Vānaras settled there and gleamed like the autumnal full moon with auspicious stars. (VR 6.24.1) Spies sent by the enemy could not comprehend the strength of the army of monkeys.

The Kings of Ikṣvākus upheld law and order at every step. The punishment of Vāli is an instance where this is powerfully portrayed. While explaining the moral duties of kings, Rāma tells Vāli, “He who administers right punishment to the punishable, and he who is punishable gets rightly punished, both will achieve the results of cause and effect, where punishment is the effect from the cause of wrongdoing, and they both thereby will not be condemned.” (VR 4.18.63)

Thus, Rāmāyaṇais a practical testament to maintaining and reinforcing law and order andhaving well-equipped armed forces for the same.

Picture No. 3 – Summary chart of Saptāṅga as enumerated in Kauṭilya’s Arthaśāstra with few practical examples as demonstrated in Vālmiki’s Rāmāyaṇa.

1. Svāmī (Leader)	2. Amātya (Advisor)	3. Janapada (Country & Citizens)	4. Durga (Fort)	5. Kośa (Treasury)	6. Daṇḍa (Law & Order)	7. Mitra (Ally)	7.1 Amitra/ Satru (Enemy)
Daśaratha	8 Ministers	Kosala	Ayodhyā	Income & Expenditure	Ikṣvāku Sena	Guha	<i>Tāṅkā</i>
Ikṣvāku Kings	2 Purohitas	Mahada Karuṣa	Kiṣkindha	Return on Income	Vānara Sena	Sugrīva	<i>Khara Dīṣaṇa</i>
Rāma	Mantri-s	Mithila	<i>Laṅkā</i>	Principal protection	<i>Fāksasa Sena</i>	Vibhīṣaṇa	<i>Fāraṇa</i>
Sītā	Hanumān	Sānkāśya		Other Finance Metrics		Garuda	
Bharata/ Pāduka	Vibhīṣaṇa	Other Janapadas		10X growth		Jatāyu	
<i>Fāraṇa</i>	<i>Prahasta & others</i>	Citizens					
Vāli							

Sap t ā ṅ ga as enumerated in Kauṭilya’s Arthaśāstra

Practical examples of Saptāṅga as demonstrated in Vālmiki’s Rāmāyaṇa.

Note: Words in Italics represent examples not to be emulated.

5.0 Discussion Points:

1. Rāmāyaṇa contains practical illustrations on all components of Saptāṅga. This provides evidence that Rāmāyaṇa has been one of the vital source texts for Kauṭilya in compiling the Arthaśāstra. Professor Vikramaditya Khanna, who has examined the origin and development of ‘Śreṇīs’ as the base of

Corporate Governance in India, surprisingly doesn't mention merchant guilds from Rāmāyaṇa. (Khanna, 2006). Hence, this study is critical to establish the link between Rāmāyaṇa and Arthaśāstra. Through this connection, the antecedency of Indian origins of Corporate Governance gets extended from the widely accepted times of Kauṭilya's Arthashastra to Vālmīki's Rāmāyaṇa.

2. The practical application of principles of Artha-shastra in Rāmarājya shows that there was a commonly known and studied 'Artha-veda', which may be the Upaveda of Atharvaveda, as enumerated in the Caraṇavyūhasūtra of Śaunaka. This study provides vital support to the compiling effort of Kauṭilya in being true to the spirit of the original Arthaveda. It gives a strong impetus to the thought that Kauṭilya's Arthaśāstra is a Vedic-based, Indic-knowledge-based thought and not just an individual's intellectual effort.
3. With Rāmāyaṇa's vision word being Dharma, and with its application of principles of 'Artha', as seen in this study, the concept that 'Dharma' is the foundation for Arthageets reinforced.
4. This study contributes to the literature on understanding the sophistication of thinking which existed in the Vedic and post-Vedic periods in Indian Knowledge Systems. Rāmāyaṇa provides practical examples, incidents, conversations, and case studies to understand the concepts enumerated in Kauṭilya's Arthaśāstra. Hence, studying these texts in tandem would help gather more profound insights into Indian Governance.

6.0 Next Steps and Conclusion:

1. Parallel study of other concepts in Corporate Governance like foreign policy (Śāḍguṇya), Mandala theory, negotiation strategies (Caturupāya), espionage (Gūḍhapuruṣa) and administration framework (Adhyakṣapracāra), between Kauṭilya's Arthaśāstra and Vālmīki's Rāmāyaṇa can be carried out to reinforce the link between these two crucial milestone texts.

2. Structured, sequential study of Indic knowledge texts containing governance and economic thoughts can be done. Examples of texts include Vedas, Mahābhārata, Purāṇas, Dharmasāstras, Pañcatantra, Manusmṛti, Yājñavalkyasmṛti, etc. Through these studies, the overall evolution of economic and governance thought can be unearthed.
3. IKS concepts could be associated with contemporary issues in Corporate Governance to check for potential solutions. Combining the time-tested, large-cohort-tested, multiple-scenario-tested knowledge of the East with the modern thinking knowledge of the West would enable better insights for organisations.

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Design of 'Management-Level Control Questionnaire' based on insights from Vālmīki Rāmāyaṇa

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Abstract:

Management controls, also called 'Entity-Level Controls (ELC)', represent the 'tone at the top' of an organisation. Existing questionnaires used by auditors to assess the effectiveness of Management Controls do not include essential cultural aspects. This qualitative inductive study explores the Indian Knowledge System (IKS) to obtain insights into the Management Controls' assessment. Based on a systematic textual study, the 100th Chapter from Ayodhya Kanda of Vālmīki Rāmāyaṇa has been selected as the pilot source for developing the questionnaire.

Initial findings provide 158 questions spanning well-being, happiness, deep competency, finance, legal, and sustainability. These leading enquiries help initiate an open-hearted conversation between the auditor and the managing executives. This would help auditors to determine the nature, timing, and extent of audit procedures and to form an audit opinion.

Keywords: Entity-level controls, Finance Governance, Rāmāyaṇa, Indian Knowledge Systems, Arthaśāstra, Rāmarājya.

1.0 Context and Introduction:

The Indian banking system has been hit with four major corporate fraud cases, viz., the ABG Shipyard's INR 22,842 crore loan fraud, the INR 11,400 crore Nirav Modi scam, Vijay Mallya's INR 9000 crore money laundering scandal, and the IL&FS group fiasco, which cost INR 9900 crore. As per the 'Occupational Fraud 2022: A Report to the Nations' by the Association of Certified Fraud Examiners, organisations lose 5% of their revenue to fraud yearly, projecting a global loss of \$ 4.7 trillion. With technological advancements, accounting and auditing have become more complex, making it challenging to detect anomalies. Within the gamut of

Internal Controls, the 'Management Controls' are significant since they represent the top-level controls. Strong entity-level controls can mitigate downstream inherent risks (Premuroso, R.F. and Houmes, R. 2012). Weak entity-level controls can lead to material misstatements in the company's financial statements (Controller's Report, 2015). Existing auditing questionnaires do not extensively cover areas like well-being, happiness quotient, respect, Dharma, personal practice, personal traits, scriptural knowledge, confidentiality, etc. Hence, there is a need to supplement existing questionnaires with insights from time-tested civilisations which took pride in successful empires and large organisations. Vālmīki Rāmāyaṇa contains the wisdom and evidence of Rāmarājya, considered the benchmark of good governance based on social justice, non-violence and self-reliance. (Desai Meghnad, 2011). Hence, insights from such governance may be helpful to existing knowledge and practices. In this study, the authors explore the conversation between Rāma and Bharata in Vālmīki's Rāmāyaṇa, where Rāma discussed Management Governance aspects through 70+verses. Around 158 questions are derived from these verses, which would be helpful for the Management Control discussion between auditors and chief executives. These are coded into various functions and categories. Compared to current questionnaires, these questions use simple language, explore new topics, and are appropriate for a thorough conversation. Such conversations would help the auditor to qualitatively assess the 'tone at the top' and determine the nature, timing and extent of audit procedures.

2.0 Importance of Management Controls (a.k.a Entity-Level Controls-ELC):

The US Securities and Exchange Commission (SEC) and the Public Company Accounting Oversight Board (PCAOB) directed companies to follow a top-down, risk-based approach to compliance with a strong emphasis on entity-level management controls rather than transactional controls. (Gerkes J et al, 2007). As per paragraph 22 of the Auditing Standard 2201 issued by PCAOB, 'the auditor's evaluation of ELC can result in increasing or decreasing the testing that the auditor otherwise would have performed on other controls.'

3.0 Problem & Research Gap:

Existing questionnaires are technical in their approach and are less human-oriented. They are filled with risk management jargon and are prescriptive in nature. They do not cover the cultural setting in which the Indian Businesses operate. Hence, the existing questionnaire must be supplemented with aspects of the Indian Knowledge System (IKS) while addressing the above challenges.

4.0 Research Methodology and Approach:

The first step in this qualitative inductive study involves a 'textual analysis' of Vālmīki's Rāmāyaṇa. Through this, the 100th chapter of the second section (Ayodhyā Kāṇḍa) is selected. This chapter has around 76 verses, which are converted into 158 questions based on authentic commentaries and translations. This avoids any translation or interpretation bias by the authors. In the second step, these questions are conceptually abstracted through open, axial, and selective coding using the Grounded Theory technique. At the end of this task, the 158 questions are scaled into 8 functions (open coding) consisting of 21 categories with 49 overlapping, interrelated sub-categories (axial coding). The third step involves applying principles of hermeneutics. In this stage, the questions and the categories are tailored for Management control assessment by following the principles of the 'hermeneutic circle' and 'fusion of horizons' methods.

Table No.1: Main categories and number of questions abstracted from the verses of Chapter 100 of Ayodhyā Kāṇḍa of Vālmīki's Rāmāyaṇa

Function	Main Category	Total Questions
1. Finance	Finance	25
	Finance Total	25
2. Human Resources	Respect	9
	Happiness	6
	Workforce comfort	5
	Deep Competency	5
	Well-being	3
	Workplace Comfort	3
	Whistleblower Facility	3
	Staffing	3

Human Resources Total		37
3. Leadership	Board Of Advisors	10
	Leadership presence	4
	Character of Leader	3
	Independence	2
Leadership Total		19
4. Legal	Justice-Legality	12
Legal Total		12
5. Operations	Operations	2
Operations Total		2
6. Security	Security	18
	Confidentiality	14
	Beware of Mischief	7
Security Total		39
7. Sustainability	Sustainability	12
Sustainability Total		12
8. Vision & Mission	Dharma	9
	Balancing the Puruṣārthas	3
Vision & Mission Total		12
Grand Total		158

4.1 Illustration of finance-related questions extracted from verses of Chapter 100 of Ayodhyā Kāṇḍa of Vālmīki's Rāmāyaṇa

Out of 25 questions relating to Finance, 14 are given below as a sample.

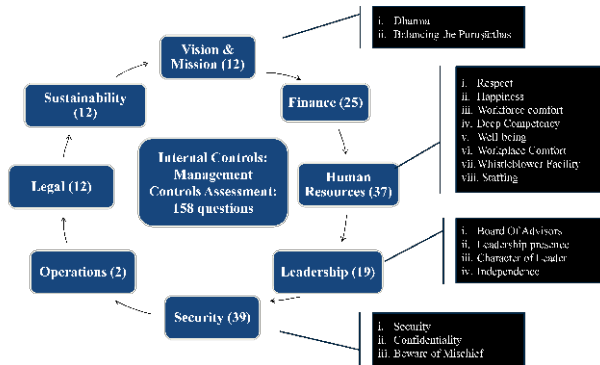
Sl No.	Question	Verse Reference	Overlapping Category	Extremely Unlike	Unlikely	Neutral	Likely	Very Likely
52	Does the finance team have experts in Finance, Accounts, Audit, and economics? (viśārada)	VR.2.100.14 ¹	Competency					
53	Do these experts also have good knowledge about defence, international affairs, foreign policies, global matters of concern, etc.? (astrasampanna)	VR.2.100.14	Knowledge, Competency					
54	Does the Senior advisory team or the finance leadership necessarily know multiple, inter-connected śāstras and not pure money matters only? For example, knowledge of Dharmasāstra (law), Nītiśāstra (ethics, values) and Arthasāstra (finance, economics) - (śrutavantah)	VR.2.100.15	Knowledge, Competency, Dharma					

55	Is the finance workforce equipped with high values, ethics, and integrity with absolute incorruptibility? (jitendriyas)	VR.2. 100. 15	Dharma, Attributes, Code of Conduct					
57	Does the finance leader prioritise strategic finance stewardship during the early hours of the day? (aparātri)	VR.2. 100. 17	Timetable, Discipline					
59	Isn't the organisation practising the 'Minimum investment or efforts, with Maximum benefits or returns' principle in all aspects? (Cost Benefit Analysis, Return on Investment analysis: lāghumūlam mahodayam)	VR.2. 100. 19	Decision Making					
61	Is the project cost overrun always at zero?	VR.2. 100. 19	Non-Procrastination					
62	Hope the salary is paid on time every time to the workforce.	VR.2. 100. 32	Non-Procrastination, Salary Management					
67	Does the company have multiple sources of funds/capital and is not just dependent on unpredictable sources? (Rain-water vs Sarayū river water)	VR.2. 100. 45-46	Business Continuity Planning, Going-concern					
69	Are the income always multiple times more than expenditure? (āya > vyaya)	VR.2. 100. 54	Operations					
70	Is there a list of approved spending and prohibited spending? (satpātra)	VR.2. 100. 54-55	Operations					
71	Does the finance team ensure there is no amount spent on prohibited spending? (apātra)	VR.2. 100. 54	Operations					
74	Is the organisation aware of 20 types of leaders/ organisations with whom they may not have associations, amalgamations, etc.?	VR.2. 100. 68-70	Beware of mischief					
76	Are portions of profits distributed to all stakeholders and well-wishers and not enjoyed by the management alone? (Dividend distribution)	VR.2. 100. 75	Distribution of wealth					

Note: The entire questionnaire for 21 main categories with 158 questions is available in the complete thesis and can be obtained by requesting the author at vishvanathan@gmail.com.

5.0 Discussion Points:

The Rāmarājya Management-Level Control (RMLC) framework contains 8 functions, with 21 main categories and 49 overlapping categories. There are 158 questions that the auditor can discuss with the Chief Executives. **Picture No.1** shows the schematic diagram of the Rāmarājya Entity Level Controls Framework:



The various advantages of the RMLC questionnaire over existing Management questionnaires are summarised below:

(i) Simple language – Ease of implementation: The language in this questionnaire is simple without 'technical risk management or control framework jargon.'

(ii) Suggestive vs Prescriptive: The questions in the RMLC questionnaire are suggestive rather than imposing, which can create anxiety and dislike. The above two features help reduce potential Socially Desirable Responding (SDR) bias while answering the questions.

(iii) Ownership Assignment: The questionnaire is organised by the departments, which helps assign ownership of control activities to individual teams like Finance, Human Resources, Legal, Operations, etc.

(iv) Part of work' and not an additional job: Employees would comply with these controls as part of their routine jobs by assigning the underlying activities to the functional roles. They would not complain about additional work faced with existing frameworks.

(v) Metrics: These questions can also be converted to metrics and tracked over a longer period. For example, based on the sample finance questions, the following metrics may be derived and measured:

a. $\text{Income} > \text{expenditure}$ by multiple times. i.e., $\text{Income} =$

- Expenditure * X ($X \geq 2$). (VR 2.100.54)
- b. Returns > Investment. i.e., Returns = Effort * X times. ($X \geq 2$). (VR 2.100.19)
- c. 100% on-time disbursement of wages and distribution of food provisions. (VR.2.100.32,33)
- d. 100% satpātram spending (prescribed). (VR.2.100.54,55) (vi)

Potential solution for existing auditing challenges: Through these conversation-based questions, auditors can perform corroborative enquiry with multiple stakeholders to address contemporary challenges like (i) identifying potential collusion and (ii) ascertaining any management overrides. (vii) **Value-centric & people-oriented framework:** Dharma is the core principle of this framework. For example, Rāma asks, 'Do you share the profits with friends and well-wishers?' So, it is not just the investors and shareholders who get dividends. Recognising the role of friends and well-wishers who pray for the organisation's success is not envisaged in current business models. Rāma also lists 20 leaders with whom prudent businesses don't associate. Similarly, human values, ethics, confidentiality, happiness quotient, and well-being are also assessed. Focusing on these areas helps meet the profit (Artha and Kāma) motive and ensures compliance.

With the above advantages, the RMLC questionnaire presents a compelling case to be included in existing knowledge, methods, and practices of auditing internal controls.

6.0 Next steps and conclusion:

- (I) The RMLC questionnaire can be customised to suit different stakeholders, depending on the specific purpose they wish to evaluate. For example, the Board of Directors may modify the questions and review the organisation's Control Environment.
- (ii) Similar concepts and questions can be unearthed from other relevant chapters of the Vālmīki Rāmāyaṇa and other IKS texts like Mahābhārata, Manusmṛti, Yājñavalkyasmṛiti, Pañcatantra, Kauṭilya's Arthaśāstra and Kāmandakīya Nītisāra. These can be included in the internal audit checklists and applied suitably.

- (iii) An indigenous Internal control framework, based on Indic principles, can be formed and tested with a representative sample of small, medium and large companies. This can be included in corporate circles and academia for getting feedback and making suitable modifications.
- (iv) Thus, the best of the West and East can be combined to enhance the existing auditing experience.

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Decoding the Systematic Construction of Vālmīki Rāmāyaṇa through Tantrayukti Principles: A Case Study Based on Kaccit Sarga of Rāmāyaṇa

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ABSTRACT

Every research is guided by specific methods and principles as laid out in the respective research methodology. “Tantrayukti” (TY) is an essential tool for research within the context of Indian Knowledge Systems (IKSs). TY was adhered to in the IKS texts of Āyurveda and Arthaśāstra, which systematically expounded principles of sciences and humanities. Extensive research has been conducted on management concepts from Rāmāyaṇa, but these have often been considered poetic descriptions. To bridge this gap, the authors analyze a specific chapter of Vālmīki’s Rāmāyaṇa to assess its adherence to a few Tantrayukti principles. Preliminary findings reveal the application of the rule-based Tantrayukti devices in the 100th sarga of Ayodhyākāṇḍa of Vālmīki Rāmāyaṇa, also referred to as “Kaccit sarga.” This substantiates the systematic documentation and structured exposition of Rāmarājya paradigms by Sage Vālmīki.

KEYWORDS: *Arthaśāstra, Finance Governance, Indian Knowledge Systems, Kaccit Sarga, Rāmarājya, Tantrayukti, Vālmīki Rāmāyaṇa*

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CONTEXT SETTING

In the last adhikaraṇa of Arthaśāstra, Kauṭilya has compiled a list of 32 devices for scientific thesis construction and textual interpretation, which he referred to as “Tantrayuktis”. Similarly, Caraka has enumerated 36 such techniques in the eighth sthāna (siddhisthāna), aimed at promoting the science of Āyurveda. Sage Pāṇini’s Aṣṭādhyāyī, acknowledged as the most scientific treatise on Sanskrit grammar, incorporates approximately 18 techniques such as apavargaḥ (special rule or exception), upadeśaḥ (instruction), atideśaḥ (extended application), and vidhanam (systematic and sequential arrangement). These terms were widely used in the Nyaya, Sankhya, or Lokayata philosophies, and they inspired TY (Vidyabhushan, 1978). Using such research construction devices helps establish one’s viewpoint clearly and successfully defend against challenges (Chousalkar, 2004).

INTRODUCTION TO TANTRAYUKTI

Scholars have rendered TY in various ways, as follows:

- (i) “Method of treatment maxims for the interpretation of textual topics” (Solomon, 1978)
- (ii) “Forms of Scientific argument” (Vidyabhushana, 1921)
- (iii) “Plan of a treatise” (Shamashastry, 1909)
- (iv) “Formal elements which gave form to a scientific work” (Oberhammer, 1968).

The above statements would suffice to introduce TY adequately. Among the other functions, TYs assist in:

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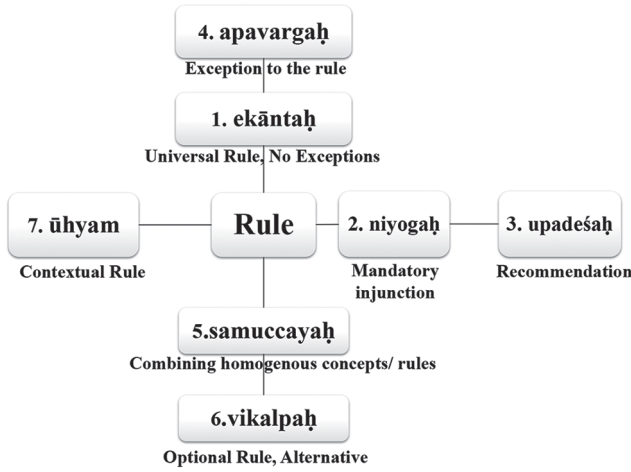


Chart 1: Relationship between these seven Tantrayuktis

- Defining the basic structure of a work (e.g., prayojana, vidhāna, uddeśa, and nirdeśa)
- Stating theories and rules (e.g., niyoga, apavarga, vikalpa, upadeśa, and svasamjñā)
- Explaining various concepts (e.g., nirvacana, pūrvapakṣa, anumata, uttarapakṣa, and drṣṭānta)
- Fine-tuning diction and style of expression in a treatise (e.g., vākyaśeṣa, arthāpatti, samuccaya, atikrāntāvekṣaṇa, and Anāgatāvekṣaṇa) (Mahadevan, 2019).

RESEARCH GAP

Existing research on management concepts in the Rāmāyaṇa encompasses a range of topics, including managerial effectiveness (Muniapan and Satpathy, 2010), leadership qualities (Muniapan, 2007), modern management lessons (Vutukuru and Yallapragada, 2012), and a strategic management approach (Singh, 2015). Establishing the scientific exposition structure adopted in Vālmīki Rāmāyaṇa would support studies relating to economic and management concepts in Rāmāyaṇa. Hence, the authors undertake an analysis of the 100th sarga of Ayodhyākāṇḍa in the Vālmīki Rāmāyaṇa to examine the application of seven TantraYukti (TY) techniques concerning rules and style of expression. This sarga is selected since it contains management, administration, legal, finance, and other related principles.

RESEARCH METHODOLOGY

The qualitative research technique of “textual analysis” is employed to examine the text and reveal its underlying meanings, messages, and literary devices. The “content analysis” technique is utilized to identify phrases, themes, and patterns, enabling the drawing of inferences about the content. Verses that clearly demonstrate the application of TYs are unearthed and explained.

SEVEN TANTRAYUKTI PRINCIPLES AND ILLUSTRATIONS FROM RĀMĀYAṆA

Out of around 39 major TY devices, as listed by Prof. W. K. Lele in his “Methodology of Ancient Indian Sciences: page 32,” seven TYs which predominantly deal with rules are considered for this study (Refer Chart 1 for a pictorial reference of relationship between these seven TYs). These are:

- Ekāntaḥ = universal rule
- Niyogaḥ = an authoritative rule to be followed in a particular manner
- Upadeśaḥ = a recommendatory rule
- Apavargaḥ = exception to the rule
- Samuccayaḥ = clubbing homogenous concepts in a rule
- Vikalpaḥ = optional rule, an alternative
- Ūhyam = inference by reasoning, deduction.

These seven TYs are compared to verses from Kaccit sarga of Rāmāyaṇa and elucidated for their application.

- TY No. 1: ekāntaḥ = universal rule, without exception (Ref: Prof. Lele: p. 72) (Page Numbers as per, Prof. Lele, W. K., Methodology of Ancient Indian Sciences, 2006, Varanasi, Chaukhambha Surbharati Prakashan, ISBN - 978-9382443391).

Definition: Sarvatra āyattam ekāntaḥ (avikalpena yadavadhāraṇena ucyate) (सर्वत्र आयत्तम् एकान्तः । तस्मादुत्थानमात्मनः कुर्वीत (40.17) (अर्थशास्त्र 1.16) - (राजानमुत्तिष्ठमानमनुत्तिष्ठन्ते भृत्याः । प्रमाद्यन्तमनुप्रमाद्यन्ति । कर्माणि चास्य भक्षयन्ति । द्विषद्भिश्चातिसन्धीयते)।

Meaning of TY: That phenomenon which is universally valid/applicable (without exceptions) and that which should be followed at all costs.

Illustration:

Mantro vijayamūlaṃ hi rājñāṃ bhavati rāghava ।

Susamvṛto mantradharairamātyaiśśāstrakovidaiḥ (मन्त्रो विजयमूलं हि राज्ञां भवति राघव । सुसंवृतो मन्त्रधरैरमात्यैश्शास्त्रकोविदैः ॥ 2.100.16 ॥) ॥ VR 2.100.16 ॥ (The referencing notation is: Vālmīki Rāmāyaṇa, Kāṇḍa number, followed by chapter (sarga) and verse (shloka) number as per recession used in www.valmiki.iitk.ac.in).

Meaning: The source of victory for kings indeed comes from a concealed counsel by ministers who are well-versed in political sciences and who can hide their thoughts within themselves (The meanings are taken from the website - <https://www.valmikiramayana.net/> to avoid any translation bias).

Elucidation: In this shloka, Rāma emphasizes the universal significance of well-considered counsel, which results from thorough deliberation among knowledgeable

advisors and is kept in strict confidence. Such advice is the cornerstone of a leader's success in all endeavors. The word “हि” = indeed, is the indicator word for this TY and emphasizes the mandatory applicability of the rule without any exception.

- TY No. 2: niyogaḥ = a command/injunction to be followed in a particular manner, modus operandi (Prof. Lele: p. 78).

Definitions: *Evam nānyatheti niyogaḥ | niyogo nāma avaśyānuṣṭheyatayā vidhānam | (एवं नान्यथेति नियोगः | नियोगो नाम अवश्यानुष्ठेयतया विधानम् |).*

Meaning of TY: A command that should be carried out in a particular manner.

Illustration 1:

Kaccinmantrayase Naikaḥ kaccinna bahubhissaha | प्रमाद्यन्तमनुप्रमाद्यन्ति | कर्माणि चास्य भक्षयन्ति | द्विषन्दिश्रुतिसन्धीयते)

Kaccitte mantrito mantrō rāṣṭram na paridhāvati || 2.100.18 || (कच्चिन्मन्त्रयसे नैकः कच्चिन्न बहुभिस्सह | कच्चित्ते मन्त्रितो मन्त्रो राष्ट्रं न परिधावति || 2.100.18 ||).

Meaning: I hope that you do not deliberate alone or indeed with numerous men. I hope the decision arrived at by you through such deliberation does not flow to the public (even before it is carried out).

Elucidation: Rāma emphatically states that matters should neither be deliberated upon in solitude nor with an excessive number of advisors. Furthermore, he emphasizes that once discussions occur with a suitable assembly of qualified advisors, the agreed-upon decisions should remain within the confines of the kingdom, maintaining strict confidentiality. In this verse, we can discern Rāma's guidance on the *modus operandi*, rendering it an excellent illustration for the niyoga-TY.

Illustration 2:

Kaccidartham viniścitya laghumūlaṃ mahodayam | Kṣipramārabhase kartum na dīrghayasi rāghava || 2.100.19 || (कच्चिदर्थं विनिश्चित्य लघुमूलं महोदयम् | क्षिप्रमारभसे कर्तुं न दीर्घयसि राघव || 2.100.19 ||).

Meaning: Oh, Bharata! I hope that considering your interest fully, you launch an undertaking with a maximum benefit with minimum cost and, indeed, do not delay it further.

Elucidation: Rāma provides a “*modus operandi*” for decision-making. Activities that require minimal effort or investment while delivering substantial results or returns should be sanctioned and promptly executed without

delay. In contemporary terms, this approach aims to minimize project overrun costs. This verse prescribes a rule to be carried out in a specific manner, making it a noteworthy illustration of niyoga-TY.

- TY No. III: upadeśaḥ = Advise the suggestion from a trustworthy person (Prof Lele: p. 63).

Definition: *Evam vartitavyam iti upadeśaḥ | āptānuśāsanam | (एवं वर्तितव्यम् इति उपदेशः | आप्तानुशासनम् |).*

Meaning: This rule represents recommendatory advice.

Illustration:

Kaccinnidrāvaśaṃ Naiṣṭh Kaccit Kāle'vabudhyase |

Kacciccāpararātreṣu Cintiyasyarthanaipuṇam || 2.100.17 || (कच्चिन्निद्रावशं नैषीः कच्चित् कालेऽवबुध्यसे | कच्चिच्चापररात्रेषु चिन्तियस्यर्थनैपुणम् || 2.100.17 ||).

Meaning: I hope you do not fall prey to excess of sleep and do wake up at an appropriate time. I hope you contemplate, during the later half of the night, about the adroitness of an action.

Explanation: Rāma asks Bharata if he is not sleeping excessively and is looking after financial matters during the early morning hours. It is important to note that there are circumstances such as illness or fatigue when extra rest may be advisable, and financial matters can be attended to as needed at different times. Therefore, this verse employs an upadeśa-TY technique.

- TY No. IV: Apavargaḥ = exception

Definition: *Abhiplutavyapakarṣaṇam apavargaḥ | (अभिप्लुतव्यपकर्षणं अपवर्गः |) (Prof Lele: p. 51).*

Meaning: Restricting a pervasive rule is an exception.

Illustration:

Kaccinna Laukāyatikānbrahmanāmṣtāta Sevase |

Anarthakuśalā hyete Bālāḥ Paṇḍitamāninaḥ || 2.100.38 || (कच्चिन्न लौकायतिकान्ब्राह्मणांस्तात सेवसे | अनर्थकुशला हेते बालाः पण्डितमानिनः || 2.100.38 ||).

Meaning: I hope you are not honoring the materialistic Brahmins, My dear brother! These men are skilled in perverting the mind, ignorant as they are, and thinking themselves to be learned.

Elucidation: Rāma instructs a pervasive rule to Bharatha in verses 13 (*कच्चिदेवान् पितृन् मातृगुरुन् पितृसमानापि | वृद्धांश्च तात वैद्यांश्च ब्राह्मणांश्चाभिमन्यसे || 2.100.13 ||*) and 61 (*कच्चिदरून्श्च वृद्धांश्च तापसान् देवतातिथीन् | चैत्यांश्च सर्वान्शिधुं दार्थान्ब्राह्मणांश्च नमस्यसि || 2.100.61 ||*), and provides a list of individuals who deserve respect and salutation, which includes Brāhmaṇas. However, in verse no. 38, he tells the exception to that pervasive rule and asks Bharata to

exercise caution when dealing with materialistic-minded Brahmins (referred to as “Laukāyatikān brāhmaṇān”). Rāma warns that these Brahmins may lack adherence to righteous principles (Dharma) and possess the skill of confusing others’ minds. They tend to view themselves as scholarly, even though they lack genuine knowledge and rely too heavily on logic. Hence, this is an application of apavarga-TY.

- TY No. V: Samuccayaḥ = clubbing concepts (Prof. Lele: p. 140).

Definition: Anena cānena ceti (अनेन चानेन चेति |).

Meaning: Combining homogenous ideas together and stating them together as a rule.

Illustration:

Īṣvastravarasampannam Arthaśāstra-Viśāradam |

Sudhanvānamupādhyāyaṃ Kaccittvaṃ Tāta Manyase || 2.100.14 || (इष्वस्त्रवरसम्पन्नम् अर्थशास्त्र-विशारदम् | सुधन्वानमुपाध्यायं कच्चित्तं तात मन्यसे || 2.100.14 ||).

Meaning: O, my dear Bharata! I hope that you treat with due respect; Sudhanva, your teacher in archery, who is furnished with the most excellent arrows and darts and well-versed in political economy.

Elucidation: Rāma inquires of Bharata whether he shows due respect to Sudhanva. Sudhanva is not only proficient in defense, possessing expertise in handling both mantra-based and nonmantra-based weaponry, but he is also well-versed in economics and related fields. Moreover, he serves as their teacher. Rāma thus amalgamates these qualities to underscore the significance of comprehensive knowledge in defense and finance, which in contemporary terms can be equated to a nation’s “hard power.” This serves as a compelling example of the concept known as “samuccaya-TY.”

- TY No. VI: vikalpaḥ = optional rule, an alternative

Definition: anena vā anena vā iti vikalpaḥ | (अनेन वा अनेन वा इति विकल्पः |).

Meaning: Either with this or that.

Illustration No. 1:

mantribhistvaṃ Yathoddiṣṭaiścaturbhistribhireva Vā |

kaccitsamastairvyastaiśca Mantraṃ Mantrayase Mithaḥ || 2.100.71 || (मन्त्रिभिस्त्वं यथोद्दिष्टैश्चतुर्भिस्त्रिभिरेव वा | कच्चित्समस्तैर्व्यस्तैश्च मन्त्रं मन्त्रयसे मिथः || 2.100.71 ||).

Meaning: I hope you consult with three or four ministers, as mentioned in the scriptures, on any proposal collectively and singly with each of them in secret.

Elucidation: In this context, there is an option (vikalpa) available to the king to engage in discussions with either

three or four ministers. However, once the king has chosen the ministers, he should hold discussions with that specific number of ministers, both collectively and individually.

- TY No. VII: ūhyam = Inference by reasoning, deduction, (Prof Lele: p. 68).

Definition: Anukta-karaṇam ūhyam | (अनुक्त-करणम् ऊह्यम् |).

Meaning: To infer by reasoning what the author has not explicitly expressed. Doing that which has not been explicitly stated.

Illustration No. 1:

Kaccitsvādu Kṛtaṃ Bhojyameko Nāśnāsi Rāghava |

Kaccidāśamsamānebhya Mitrebhyaḥ Samprayacchasi || 2.100.75 || (कच्चित्स्वादु कृतं भोज्यमेको नाश्नासि राघव | कच्चिदाशसमानेभ्यो मित्रेभ्यः सम्प्रयच्छसि || 2.100.75 ||).

Meaning: I hope you do not eat by yourself nicely made eatable, and do you share it with your friends who seek it?

Elucidation: In this context, there are two types of “ūhyam” that can be exemplified. Rāma advises Bharata to offer delicious food to friends and well-wishers. However, the advice does not specify the exact portion or quantity to give each person. Consequently, it is left to the king’s discretion to distribute the food thoughtfully, using appropriate logic that would satisfy everyone.

Furthermore, if we consider the definition of “ūhyam” as “context-based deduction,” we can interpret “bhojyaṃ” as “wealth or profit.” This interpretation is based on the Govindarājīya Bhūṣaṇa commentary, which includes the words “dhanamiti śeṣaḥ.” With this understanding, the question’s meaning takes on a different dimension, suggesting, “Hope you are sharing the dividends with all stakeholders, including your friends and well-wishers.” This interpretation adds significant depth and inclusiveness to these verses. Even in today’s business world, where dividends are typically distributed after other profit appropriations and only to equity shareholders, the idea of sharing profits with a broader circle of influencers is commendable.

DISCUSSION POINTS

Systematic construction approach of Rāmāyaṇa

The Rāmāyaṇa and Mahābhārata are considered the two “Itihāsas” in Indian Knowledge Systems (IKS). One popular definition of Itihāsa, from the Viṣṇudharmottarapurāṇam, is as follows:

Dharmārtha-Kāma-Moksānām Upadeśasamanvitam |

Pūrva-Vrta-Kathāyuktam Itihāsam Pracaksate | (धर्मार्थ काममोक्षणामपदेशसमचितम् । पूर्ववृत्तकथायुक्तम् इतिहासं प्रचक्षते || 3/15/1-2, p. 312. Viṣṇudharmottarapurānam).

This definition means that knowledge which guides us toward the attainment of Dharma (righteousness), Artha (prosperity), Kāma (desires), and Mokṣa (liberation), and which includes actual events and incidents, is called “Iti-ha-āsa,” meaning “this is how it happened.”

While this definition underscores the epistemological importance of “Itihāsa,” they are primarily appreciated for didactic applications only. Therefore, there is a need to substantiate the systematic construction techniques adopted in Itihāsas.

In the introductory chapters of the Rāmāyaṇa, the construction methodology is explained as follows:

Tataḥ Paśyati Dharmātmā Tatsarvaṃ Yogamāsthitaḥ |

Purā Yattatra Nirvṛtaṃ Pānāvāmalakam Yathā ||1.3.6 || (ततः पश्यति धर्मात्मा तत्सर्वं योगमास्थितः । पुरा यत्तत्र निर्वृत्तं पाणावामलकं यथा ||1.3.6||).

This verse conveys that the righteous sage Vālmīki, with the power of yoga, clearly saw the entire course of events related to Lord Rāma, much like seeing a gooseberry in the palm of one’s hand. This suggests that Vālmīki possessed the unique ability to comprehend events and document them precisely as they occurred, without any modifications.

A couple of definitions of TY establish its significance in establishing the systematic nature of any thesis construction. TY is the “methodology and technique, which enable one to compose and interpret scientific treatises correctly and intelligently.” (Muthuswami, 1974). TY is the “Methodology of theoreticoscientific treatises in Sanskrit” (Lele, 1981, cover page).

By conducting a textual and content analysis of a specific chapter and comparing it with the seven TY principles, the authors have gathered compelling evidence that TY principles are indeed adhered to in Vālmīki Rāmāyaṇa. As a result, the presence of TY principles in the Rāmāyaṇa qualifies the scripture for serious consideration in academic research.

In his Kāvya prakāśa, Ācārya Mammaṭa, says, “Rāmādivat vartitavyaṃ na tu Rāvaṇādivat,” which means “One should emulate the way of Rāma and not that of Rāvaṇa.” To understand how Rāma governed his kingdom or why “Rāmarājya” is considered a benchmark for governance (Desai, 2011), we can meticulously explore the methodical construction in Vālmīki Rāmāyaṇa to uncover the details. This systematic exposition in Vālmīki Rāmāyaṇa encompasses a wealth

of information about governance, administration, finance, and various facets of “Rāmarājya.” Consequently, thoroughly studying this information can potentially provide valuable insights for addressing contemporary challenges.

TY as a tool to decode Indian Knowledge Systems in the right way

TY techniques are broadly categorized into content, structure, and language. To gain a comprehensive understanding of these principles, it is essential to refer to their definitions and examples found in texts where they are explicitly outlined. Prominent examples include Kauṭilya’s Arthaśāstra, Carakaśāstrā, and Suśrutasaṃhitā. By acquiring knowledge of the various TYs and their application, readers can better comprehend the template of textual construction and effectively interpret the knowledge contained therein.

This article serves as a case study that underscores the significance of comprehending TY principles and pertinent illustrations. This study shows that TY is a potent tool to accurately decode texts within the framework of IKS. These TY techniques not only enhance clarity of thought but also facilitate a deeper understanding of the author’s intended purpose in their composition.

NEXT STEPS

- i. A similar exercise can be extended to cover the other 25 + major yuktis and all minor yuktis. This would further bolster the scientific nature of the exposition found in Vālmīki Rāmāyaṇa. Meaningful conversations may be selected and analyzed using the TY techniques to unearth valuable insights
- ii. A similar analysis can be applied to the Mahābhārata and purāṇas, which contain diverse content, such as the Skānda or Padma Purāṇa
- iii. Establishing this thread of research would contribute significantly to our understanding of the “evolution of scientific thought through IKS texts”
- iv. Such an approach would facilitate broader acceptance of IKS texts as valuable sources of ancient knowledge, rather than being limited to anecdotal references
- v. Increased acceptance of IKS texts by Western scholars could foster a rich exchange of ideas, resulting in a fruitful synthesis of Eastern and Western thought.

CONCLUSION

Tantrayukti is a well-established methodology used in the development of Indian sciences (Mahadevan, 2019). The examples from Srimad-Vālmīki-Rāmāyaṇa

presented above, along with their respective TY techniques, offer substantial evidence to indicate that Vālmīki meticulously employed a systematic approach in his exposition. This demonstrates that the Rāmāyaṇa is not a random compilation of stories. Consequently, information derived from the Rāmāyaṇa would be a valuable and legitimate addition to the knowledge repository on topics such as governance, finance, and economics. Furthermore, this reaffirms the significance of TY as a vital tool in comprehending the IKS knowledge repositories accurately.

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