

## Exploring Karma through the Lens of the Shrimad Bhagavad Gita: An Insightful AHP Analysis for Ethical Decision-Making

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### ABSTRACT

This study applies the Analytical Hierarchical Process (AHP) to prioritize the Karma Variable constructs from the Shrimad Bhagavad Gita—Deterministic Intellect, Non-Attachment, Treating Success and Failure Equally, No Desire for Fruit, and One's Righteous Duty—in the context of ethical decision-making and modern management practices. By leveraging expert inputs through pairwise comparisons, the research aims to meld these age-old philosophical teachings with contemporary decision-making strategies. The findings indicate that One's Righteous Duty is paramount, advocating for duty-bound action without attachment to outcomes. Non-Attachment and Treating Success and Failure Equally were also emphasized as essential for upholding ethical integrity and resilience against fluctuating outcomes. The study underscores the potential of incorporating these constructs into managerial decisions, advocating for a shift towards ethical integrity, sustainability, and the holistic well-being of communities. The integration of these ancient teachings into modern managerial practices is presented as a pathway to aligning with ethical principles, promoting fairness, employability, and social justice, and enhancing the societal and spiritual well-being of stakeholders. The study highlights the relevance of the Shrimad Bhagavad Gita's wisdom in navigating contemporary ethical dilemmas, suggesting a harmonious decision-making model that combines rational discernment with moral values.

**Keywords:** *Shrimad Bhagavad Gita, Analytical Hierarchical Process, Ethical Decision-Making, Management Practices, Karma*

The Shrimad Bhagavad Gita, often just called the Shrimad Bhagavad Gita, contains 700 verses and is a part of the Mahabharata, a major Indian epic. It's written as a conversation between Prince Arjuna and the God Krishna, who serves as his charioteer, following Arjuna's moral dilemma over fighting in the Kurukshetra War. It includes a discussion of duty and righteousness, as it's set on the eve of a violent war against one's own families, and can be parsed for the philosophical underpinning of the moral and ethical dilemmas we encounter in life's most important decisions. This teaching has been cherished for its truly heartfelt examination of the human condition for centuries, and is still widely respected today as a cornerstone in the spiritual and ethical discourse. (Gandhi, 1983; Shrimad Bhagavad Gita, Chapter 1.)

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Received: March 24, 2024; Revision Received: May 12, 2024; Accepted: May 17, 2024

## Exploring Karma through the Lens of the Shrimad Bhagavad Gita: An Insightful AHP Analysis for Ethical Decision-Making

A few of the relevant concepts here are dharma (righteous duty), yoga (path toward self-realization and liberation), moksha (liberation from the cycle of birth and death) and the nature of reality, all of which contribute significantly to the rich fabric of classical Hindu philosophy and beyond. The importance of fulfilling one's own dharma, according to one's own societal role and natural skills for Aristotle, figuring out how to live in the most righteous way, as well as the spiritual necessity of doing so, despite the inevitable challenges, for the Shrimad Shrimad Bhagavad Gita is clear when Krishna tells Arjuna, "Considering your dharma you should not waver. For a warrior, there is nothing more honorable than a war against evil... (Shrimad Bhagavad Gita, Chapter 2, Verse 31)." Additionally, a great deal is said throughout the teaching on the many paths of yoga — devotion (Bhakti Yoga), action (Karma Yoga), knowledge (Jnana Yoga), meditation (RajaYoga), etc. — for achieving this self-realization and liberation. Also emphasized, the teaching couldn't make any clearer that liberation or moksha is the final and most important goal for a human, possible through the yoga paths that lead to genuine right action, without common fruit. This sincerity generates positive karma that offers aid in escaping the reoccurring cycle of birth and death. (Shrimad Bhagavad Gita, Chapter 2, Verse 39; Radhakrishnan, 1923; Yoga Sutras of Patanjali, 1.2.) Meantime, the text provides a framework through which one can understand that the ever changing, physical world must be distinguished from the unchangeable, atman. When one discovers and truly lives this truth, they understand not only themselves, but the entire universe — all of which, according to the teaching, embody singular divine reality (Brahman) (Shrimad Bhagavad Gita, Chapter 13, Verse 13).

The Shrimad Bhagavad Gita delves into the spiritual realm, offering guidance on aligning one's life with divine principles (Easwaran, 2007). It encourages individuals to act with wisdom (Buddhi), compassion (Karuna), and detachment from outcomes (Nishkama Karma), promoting a spiritual ethos that transcends materialism (Shrimad Bhagavad Gita, Chapter 2, Verse 47). The conversation between Krishna and Arjuna serves as a metaphor for the internal struggles individuals face in their pursuit of truth and righteousness.

The Gita's appeal extends beyond Hinduism. Its universal messages on selflessness, duty without attachment, and the importance of the spiritual over the material resonate with a global audience (Gandhi, 1983). This makes it a seminal text in interfaith dialogue and comparative religion (Swami Prabhavananda & Isherwood, 1947).

### LITERATURE REVIEW

The Shrimad Bhagavad Gita's influence on millions worldwide has been profound. Its impact can be seen in the works of prominent philosophers, thinkers, and leaders, including Mahatma Gandhi, who revered it as his "spiritual dictionary" (Gandhi, 1983). In contemporary times, the Gita continues to spark discussions on ethics, leadership, and navigating moral dilemmas (De Bary & Watson, 2008).

The concept of Karma in the Shrimad Bhagavad Gita, a foundational text in Indian philosophy and spirituality, is multifaceted and profound (Miller, 1986). The Gita's teachings, offering guidance on living a virtuous life through right action and devotion, are intricately connected to the concept of Karma. In the Gita, Karma signifies action or deed. In particular, it is a conduct or deed performed in response to the principle that "every action has consequences" (Shrimad Bhagavad Gita, Chapter 4, Verse 17). Yet, the Gita takes the understanding of Karma to a deeper level. It postulates "that it is the quality, with the

## Exploring Karma through the Lens of the Shrimad Bhagavad Gita: An Insightful AHP Analysis for Ethical Decision-Making

intention and the consciousness with which you act, that bind you” (Easwaran, 2007). As laid out in the Gita, this nuanced understanding of Karma can essentially be distilled into five constructs, which are central to ethical behavior and spiritual progression, as imparted by the Gita:

**Deterministic Intellect (Buddhi):** According to the Gita, this construct is the intellect that “guides you to the difference between the right way and the wrong, and to protect yourself from that which is base; it takes you toward purity and God” (Shrimad Bhagavad Gita, Chapter 2, Verse 49, para. 1). In other words, the Gita instructs that actions should be motivated by a rational, disciplined and discerning intellect, ensuring they are in pursuit of something more meaningful than one’s own personal interests.

**Non-Attachment to the Effect (Nishkama Karma):** This construct demands that an individual carry out actions for no other reason than mere duty and moral obligation, not for any visible rewards, personal recognition or results (Shrimad Bhagavad Gita, Chapter 2, Verse 47). This lack of attachment to the results of their actions is suggested as the means by which individuals can rise above the cycle of Karma and ultimately be liberated spiritually (Moksha).

**Non-Attachment (Vairagya):** This requires being detached from not only the effects of one’s actions, but essentially all worldly desires and worldly possessions (Shrimad Bhagavad Gita, Chapter 2, Verse 55). It teaches “the peace and happiness of the spirit come to you when you let go of your desires for the external, momentary things of this world, and hunger for that which does not pass away” (Easwaran, 2007).

**Treating Success and Failure Equally (Samatvam):** This construct entails the importance of keeping an “equality of the mind,” “in both loss and gain; in both victory and defeat; treat the resultant of good and bad as the same.” (Shrimad Bhagavad Gita, Chapter 2, Verse 48, para. 1). It involves maintaining an evenness of mind or inner peacefulness in both success and failure, pleasure and pain, and is associated with that frame of mind which is steady and perturbed in the midst of dualities, according to the Gita (Shrimad Bhagavad Gita, Chapter 2, Verse 48, para. 4). This frame of mind is seen as a necessity for spiritual advancement and the exercise of Karma Yoga (the yoga of action) (Easwaran, 2007).

**No Desire for Fruit (Phala Tyaga):** This principle stresses the idea of acting without attachment to the results or the fruits of one’s labour. According to the Shrimad Bhagavad Gita, while one should engage in action with great effort (Shrimad Bhagavad Gita, Chapter 2, Verse 47), they should remain indifferent to the results of these actions. By recommending non-attachment to outcomes, the idea is that a person’s ego or personal desires will not interfere with their actions. In this way, actions are performed out of a sense of duty or moral obligation (Yajna) to the society and the world at large, and not out of personal desire for gain. The idea encourages individuals to concentrate instead on the intrinsic value and moral worth of one’s action, as an exercise of duty that ultimately contributes to a person’s spiritual growth and liberation (Moksha).

**One’s Righteous Duty (Svadharm):** This construct denotes the notion of “performing one’s duty according to their own nature (Svabhava) and location in life (Svasthan),” as described in the Bhagavad Gita. It stresses the importance of fulfilling their duties with sincerity, integrity, and moral virtue — without desires for fruit (Shrimad Bhagavad Gita, Chapter 3, Verse 35). In principle, Svadharm emphasizes identifying and fulfilling the responsibilities

## Exploring Karma through the Lens of the Shrimad Bhagavad Gita: An Insightful AHP Analysis for Ethical Decision-Making

that are associated with an individual's station in life, done with dedication and selflessness — and without attachment to the fruits of their labor. It's this dedication to their duties, performed as acts of selfless service and as offerings to the Divine that are believed to mark a pathway towards spiritual growth and ultimately liberation (Moksha). It's a way of living that is thought to contribute to a life of serenity and purpose, as each person lives in accord with their own unique nature and societal role — and do so in the spirit of serving the welfare of all and maintaining the equilibrium of the cosmos.

The constructs collectively embody what we are referring to as The Karma Variable as set forth by the Shrimad Bhagavad Gita, offering a framework for living a life of ethical, moral and spiritual value, and selfless service in all situations. As a result, they guide individuals in making choices that cultivate conduct and actions that are not only right and just, but also those that make them feel at peace with themselves and the universe.

### *Objectives of the Study*

This study aims to explore all the constructs related to Karma Variable of the Shrimad Bhagavad Gita and their relevance. The research aims to prioritise the constructs of Karma in Shrimad Bhagavad Gita i.e. Deterministic Intellect (Buddhi), Non-Attachment (Nishkama Karma), Treating Success and Failure Equally (Samatvam), No Desire for Fruit (Phala Tyaga) and One's Righteous Duty (Svadharm). Further the aim is to establish a link between the domains of spiritual enlightenment and modern decision-making techniques, demonstrating how traditional knowledge may be examined using cutting-edge analytical techniques to gain pertinent, useful insights.

## **METHODOLOGY**

### **A. Analytical Hierarchical Process (AHP) Methodology**

The Analytical Hierarchical Process (AHP), developed by Thomas L. Saaty, is a comprehensive and structured approach for analyzing complex decision-making scenarios and prioritizing multiple criteria. This methodology is particularly suitable for decisions involving both quantitative and qualitative factors. The process involves the following key steps:

- **Criteria Selection:** The decision criteria are identified based on the research objectives. In the context of this study, the criteria are the five constructs of the Karma Variable: Deterministic Intellect, One's own righteous duty, No Desire for Fruit, Non-Attachment, and Treating Success and Failure as Equal.
- **Pairwise Comparison:** Each criterion is compared with every other criterion to establish their relative importance. For this purpose a scale of 1 to 9, where 1 indicates that two elements contribute equally to the objective, and 9 indicates that one element is extremely more important than the other was constructed.
- **Weighting:** The comparisons are used to calculate the weight of each criterion, reflecting its relative importance. This is achieved through the normalization of the eigenvectors derived from the pairwise comparison matrices.
- **Ranking:** The weights are then used to rank the criteria in order of their importance towards the overall goal of the study, providing a clear hierarchy of the constructs of the Karma Variable.

### **B. Operationalization of the Karma Variable Constructs**

The five constructs of the Karma Variable were operationalized for analysis as follows:

## Exploring Karma through the Lens of the Shrimad Bhagavad Gita: An Insightful AHP Analysis for Ethical Decision-Making

The Shrimad Bhagavad Gita is central a text of Hinduism. Its framework for ethical decision-making and action resonates with the above concepts. **Deterministic Intellect:** The Gita discusses *Buddhiyoga* (yoga of intellect) which prescribes reason and discernment for resolving dilemmas (Chapter 2, Verse 40). **One's Own Righteous Duty (Swadharma):** Swadharma is a central concept of the Gita's message. Every individual is required to fulfill their duties and responsibilities based on their unique skills and social location (Chapter 18, Verse 47). The Shrimad Bhagavad Gita emphasizes acting without desire for the fruit of one's actions (Chapter 2, Verse 47). This becomes possible if one is not attached to desired outcomes and is completely engrossed in the quality of work (Chapter 2, Verse 47). **Non-Attachment:** The Shrimad Bhagavad Gita argues that one must be unattached to the fruits of action and material possessions (Chapter 2, Verse 55). It is suggested that such dispassion is a means to freedom and mental peace. **Treating Success and Failure as Equal (Samatvam):** The Gita enjoins that equanimity must be maintained in the face of success as well as failure (Chapter 2, Verse 48). Such emotional stability is necessary in order to continue working and bounce back every time one falls. The Shrimad Bhagavad Gita's message of discharging one's duty with a discriminating intellect, without concern for the fruits of one's action dovetails with our understanding of Deterministic Intellect, One's Own Righteous Duty, No Desire for Fruit, Non-Attachment, and Treating Success and Failure as Equal.

### C. Data Collection Process

The process of data collection for analyzing Karma Variable constructs employed a process-centered approach to expert elicitation. Ghoss and Mitra (2020) made a strong case for this approach after they demonstrated its efficacy in defining and structuring complex constructs by invoking knowledgeable individuals. Twenty-nine Experts were identified from extant literature on the basis of their expertise in philosophy, ethics, theoretical contextualization, organizational behavior, and decision-making (Ghoss & Mitra, 2020). It was contextual that the expert panel should comprise of academicians, practitioners, and spiritual leaders who were privy to the teachings of the Shrimad Bhagavad Gita (Ghoss & Mitra, 2020).

A structured questionnaire based on the Analytical Hierarchy Process (AHP) (Ishizaka et al., 2018) was given to the experts for pairwise comparisons of the Karma Variable constructs. Ishizaka et al., (2018) state that AHP scores the constructs from 1 to 9 in terms of their relative importance. Following this, the aggregation of expert judgments using consensus building approaches is often times implemented. To do so, the geometric mean is used to combine expert ratings in the present research, as it is likely to deliver a more holistic perspective (Langford et al., 2002). In addition, to check the consistency of the expert judgments, consistency checks were carried out through the consistency ratio (CR) for each set of comparisons (Ishizaka et al., 2018). In order to achieve consistency in expert comparisons, a CR value of  $\leq 0.1$  is indicative of acceptable consistency. In this context, the low CR values support the robustness of the data collection procedure and the responsiveness of the expert judgments.

### *Analysis and Interpretation*

Based on the Analytical Hierarchy Process (AHP) analysis performed on the Karma Variable constructs with the pairwise comparison results, the calculation of weights for each construct, and their subsequent ranking based on their importance in ethical decision-making according to the Shrimad Bhagavad Gita is as under.

## Exploring Karma through the Lens of the Shrimad Bhagavad Gita: An Insightful AHP Analysis for Ethical Decision-Making

### *Pairwise Comparison Results*

The AHP analysis involved comparing the five constructs of the Karma Variable—Deterministic Intellect, No Desire for Fruit, Non-Attachment, One's Righteous Duty, and Treating Success and Failure as Equal—against each other to assess their relative importance. The pairwise comparison was done on a scale where a score of 1 indicates equal importance between two factors, and scores above 1 indicate the degree to which one factor is more important than the other (See Table 1).

**Table 1: Result of pairwise comparison matrix**

	<b>Deterministic Intellect</b>	<b>No Desire for Fruit</b>	<b>Non-Attachment</b>	<b>One's Righteous Duty</b>	<b>Treating Success and Failure as Equal</b>	<b>Priorities</b>
<b>Deterministic Intellect</b>	1.0000	0.2911	0.2004	0.1741	0.2599	0.0526
<b>No Desire for Fruit</b>	3.4353	1.0000	0.6885	0.5980	0.8927	0.1806
<b>Non-Attachment</b>	4.9898	1.4525	1.0000	0.8686	1.2967	0.2624
<b>One's Righteous Duty</b>	5.7446	1.6723	1.1513	1.0000	1.4928	0.3021
<b>Treating Success and Failure as Equal</b>	3.8482	1.1202	0.7712	0.6699	1.0000	0.2023

*Consistency Ratio: 0*

*Multi-Criteria Utility Function = 0.05 \* [Deterministic Intellect] + 0.18 \* [No Desire for Fruit] + 0.26 \* [Non-Attachment] + 0.3 \* [Ones Righteous Duty] + 0.2 \* [Treating Success and Failure as Equal]*

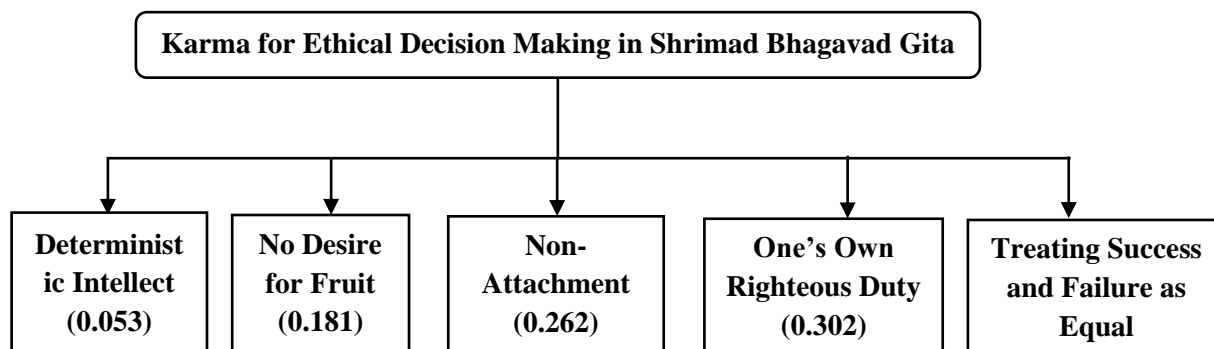
Each cell in the matrix represents, with respect to the scale, the pairwise comparison between the criteria. A value greater than 1 implies that the row criterion is more important than the column criterion and a value less than 1 implies the opposite. A value of 1 indicates equal importance.

To analyze this AHP matrix firstly normalization of matrix was done where each column of the pairwise comparison matrix is normalized to sum up to 1 so that the pairwise comparisons are converted into a scale that can be used to compare across criteria, secondly priority vectors was calculated where the average of each row after normalization gives the priority vector for that criterion which represents the weights that each criterion should have in the decision making process, thirdly Consistency check was performed to rely on the AHP results to ensure that the comparisons are consistent which generally involves calculating a Consistency Ratio (CR) by comparing the given values to a random index which can be found in many texts, but basically indicates that if this ratio is below 0.1 (or ten percent) then the comparisons are considered consistent, and finally the composite scores were calculated using the weights obtained from the priority vector, the score for each option in the decision process was obtained by multiplying the weights by the scores of the options with respect to each criterion.

The Multi-Criteria Utility Function found in the analysis, represents simple weighted sum model, where the weights, obtained from the AHP, are applied to the criteria scores. The weights for the Multi-Criteria Utility Function (Figure 1) are Deterministic Intellect (0.05), No Desire for Fruit (0.18), Non-Attachment (0.26), Ones Righteous Duty (0.3), Treating Success and Failure as Equal (0.2). These relative weights suggest that One's Righteous Duty is considered the most crucial principle, followed by Non-Attachment, Treating

## Exploring Karma through the Lens of the Shrimad Bhagavad Gita: An Insightful AHP Analysis for Ethical Decision-Making

Success and Failure as Equal, No Desire for Fruit, and finally, Deterministic Intellect. The concept of Priorities seems to act more as a factor influenced by these principles rather than a principle itself, as indicated by its consistently lower comparison values. This analysis underscores the emphasis placed on ethical and philosophical considerations in decision-making, highlighting the value of righteousness, detachment, and equanimity over personal gain or deterministic thinking.



*Figure 1: Weights of Multi-Criteria Utility Function*

### DISCUSSION

A detailed AHP analysis of the constructs of Karma variable in the Shrimad Bhagavad Gita provides a structured perspective to ethical decision-making deeply embedded within ancient philosophical teachings (Saaty, 2008). By quantitatively evaluating the relative importance of Deterministic Intellect, One's Own Righteous Duty, No Desire for Fruit, Non-Attachment, and Treating Success and Failure as Equal, this analysis not only aligns with but also enriches traditional interpretations of these spiritual constructs.

First, the ranking of One's Righteous Duty as the highest construct underscores a fundamental principle of the Shrimad Bhagavad Gita: the sanctity of performing one's duty without attachment to the outcomes. This principle suggests "ethical action resides in carrying out responsibility with complete devotion and without selfish concern as the Gita would say 'remaining unattached to any particular outcome'" (Miller, 1986). The totality of this construct implies ethical behavior is neither situational nor a function of benefiting from good action and is consistent with the implications. This execution of one's duty rests on the deeply rooted Hindu concept of dharma, where ethical action is presented in carrying out duties whose very fulfillment is the embodiment of moral and societal values. It is thus that ethical action resides in the latter, not in "living by the dictates of personal desire" and the obsession with the outcomes such desires entail (Shrimad Bhagavad Gita, Chapter 3, Verse 35). This prioritization stands in stark contrast to a modern ethical landscape where we are confronted with short-term gain which distracts moral agents away from the long-term welfare and ethical integrity in the execution of their duties (Crane & Matten, 2016). Moreover, by emphasizing that the fundamental construct upon which all others are attached itself should be an outcome implies that the only ethical decision-making paradigm that should be considered must be completely agnostic to consequences. In so doing, the analysis not only seams the meaning and consequence of ethical decision-making to its scriptural origin, but also directly challenges the topic of what paradigm should ground ethical decisions that face moral agents. Here, the analysis supports the articulation of the virtue ethics in the Shrimad Bhagavad Gita within CSR and management scholarship that calls for

## Exploring Karma through the Lens of the Shrimad Bhagavad Gita: An Insightful AHP Analysis for Ethical Decision-Making

a more direct dialogue between ancient principles and modern paradigms (Christ & Ali, 2017; Sarker et al., 2016).

The constructs Non-Attachment and Treating Success and Failure as Equal were ranked second and third, respectively, signalling a mental discipline of detachment and equanimity. These constructs are critical within a modern context where emotional and psychological attachment to outcomes often leads to ethical compromise (Shapiro & Christie, 2005). The call for non-attachment to outcomes and success and failure is not a call to be indifferent, it is a strategic approach to maintain ethical clarity and resilience, regardless of the adversity or success one faces (Shrimad Bhagavad Gita, Chapter 2, Verse 55; Prabhavananda & Isherwood, 1944). It allows decision makers to transcend personal bias and self-interest to choose wisely for the greater good, a crucial capacity in today's ever more complex and interdependent world (Gentile, 2018).

Of particular interest is the position of Deterministic Intellect at the bottom of the hierarchy. This may seem counterintuitive, given the critical role of intellect in ethical decision making. However, this doesn't devalue rational and ethical judgement, it situates it as the basis upon which the remaining constructs stand (Shrimad Bhagavad Gita, Chapter 2, Verse 49; Easwaran, 2007). It suggests that while intellectual discernment is necessary, it is the application of this intellect within the framework of duty, detachment, and equanimity that truly steers ethical behavior. This has the potential to invite a re-evaluation of the role of intellect in ethics; proposing that ethical behavior emerges not from the rationality, but the integration of rationality and moral values and principles (De George, 1999).

Incorporating these constructs into both personal and organizational frameworks will require a departure from the prevailing approach to decision-making in favor of an emphasis on ethical integrity, sustainability, and the long-term welfare of the wider community rather than short-term expediency or gains. Leaders who are capable of both absorbing and modeling these values will have to inspire a cultural shift within organizations toward a more congruent expression of ethical practice (Maak & Pless, 2007). Yet it is the ethical response to the global challenges that confront humanity today – from environmental degradation to social inequality – that is the most unequivocal affirmation of the relevance and urgency of this ancient text to current ethical discourse (Bendell, 2018).

Consequently, the AHP analysis of the Karma Variable constructs serves to offer more than a quantitative validation of this ancient wisdom; it represents call for its application in framing the ethical challenges of the modern world and an argument for a prescient counsel that urges a holistic approach to decision-making that harmonizes intellectual discernment and moral duty, detachment and equanimity.

### **CONCLUSION AND MANAGERIAL IMPLICATIONS**

The AHP analysis of the Karma Variable constructs from the Shrimad Bhagavad Gita presents important insights for managerial and organizational decision-making. By quantifying the salience of principles such as One's Righteous Duty (dharma), Non-Attachment (nivritti), Treating Success and Failure Equally (yogastah), No Desire for Fruit and Deterministic Intellect this study suggests that modern management practices can be enriched by incorporation of these ancient ethical frameworks. For example, in addition to uncovering the relative ordering and dominance of each construct in the context of a hierarchical decision-making arrangement, this study underscores the managerial emphasis



## Exploring Karma through the Lens of the Shrimad Bhagavad Gita: An Insightful AHP Analysis for Ethical Decision-Making

on an action centered ethical framework over consequences. Managers are encouraged, therefore, to focus on performing duty for duty's sake and to bear in mind the impermanence of the resultant consequences of their actions. Instead, they are encouraged to act with integrity and a long-term vision so as to enable the resultant consequences of these actions to unfold without bias, judgment or prejudice. The action centered approach herein — particularly as is expounded upon by the overarching framework of Bhakti yoga, in turn, may find resonance with the broader emphasis on fair play, employability and social justice (Macdonald and Sheard, 2004) in contemporary business and management ethics. The approach also may contribute to the stakeholder and societal emotional, psychological, social and indeed spiritual well-being that has been absent from sustainable and ethical business practice literature (Grayson and Hodges, 2017). This, in turn, may perpetuate the need for such timeless wisdom in contemporary organizations to aid managers in their pursuit of share value and of the holistic well-being (emotional, psychological, social and spiritual) of stakeholders and society.

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## Exploring Karma through the Lens of the Shrimad Bhagavad Gita: An Insightful AHP Analysis for Ethical Decision-Making

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### **Acknowledgment**

The author(s) appreciates all those who participated in the study and helped to facilitate the research process.

### **Conflict of Interest**

The author(s) declared no conflict of interest.

**How to cite this article:** Dubey, P., Joshi, A. & Mishra, R.C. (2024). Exploring Karma through the Lens of the Shrimad Bhagavad Gita: An Insightful AHP Analysis for Ethical Decision-Making. *International Journal of Indian Psychology*, 12(2), 1845-1854. DIP:18.01.158.20241202, DOI:10.25215/1202.158