



# RELEVANCE OF ANCIENT INDIAN PHILOSOPHY FROM ĪŚĀVĀSYA UPANIṢHAD TO THE DISCIPLINARY STUDY OF BUSINESS ETHICS UNDER MODERN MANAGEMENT AND TO THE CORPORATE CEOS

*īśāvāsyā upanishad, is one of the ten major upanishads referred to as a source of ancient Indian philosophy. Thoughts expressed therein carry potential of being guiding principles to the discipline of Business Ethics under modern-day management and to the corporate Chief Executive Officers. In this paper, modern-day righteous management behaviour in an ennobled form is considered as constellation of upanishadik values, a few thoughts from īśāvāsyā upanishad are meaningfully explored in that context. In other words, lessons from Indian philosophy of īśāvāsyā upanishad ought to be taught in modern-day management, especially under Business Ethics; and practiced in corporate lives to purify working environment; working selves at the helm of affairs, i.e. CEOs to achieve sustainable growth at an individual, corporate and social level.*

## I. Introduction

Vedic literature, an ancient Indian philosophy, has four major streams of study, the *samhitā* (*ṛigveda*; *yajurveda*; *sāmaveda* and *atharvaveda*); the *brāhmaṇa*, the *āraṇyaka* and the *upanishads*. *samhitā* contains chant, i.e. *mantra* praising the Almighty, *brāhmaṇa* contains *mantras* focused on rituals and *āraṇyaka* dwells upon penance. The terminal chapters from all the three focusing on philosophy are collectively described as *upanishads*, thus it is considered as a source of ancient Indian philosophy. In the following sections, the message from *īśāvāsyā upanishad* and its relevance to Business Ethics and CEOs is provided in detail.

## II. Leave to live

Those who hold the responsible positions in the corporate world need to rear the feeling of having had everything enough to be able to perform their duties honestly. This should be the state of the mind of a successful leader; be it in politics or in business to be able to deliver delightfully to the people at large or to the stakeholders.

A CEO must practice a principle from Mahatma Gandhi's thoughts, which has its origin in *upanishads*, i.e. 'trusteeship'<sup>[16]</sup>, which essentially means that a leader is merely a trustee of the organizational wealth, his role is to create wealth for stakeholders; not for himself, he's just a custodian.

The uncompromising ethical foundation of character of a leader is this very principle, 'leave to live'<sup>[11]</sup> which in other words means, 'enjoy by relinquishing'<sup>[11]</sup> or find happiness in the happiness of others.

It is not easy for decision-makers to practice this ethical principle while being at the helm of power or authority, as it corrupts. John Acton rightly says, 'Power tends to corrupt, and absolute power corrupts absolutely.'<sup>[25]</sup> There comes a befitting reply from Luther Gulick who says, 'Power needs control and absolute power needs absolute control'<sup>[26]</sup>. *Upanishads* preach to control power by laying a few ethical principles.



Therefore, in the corporate world, is it important to- 'punish the bad and reward the good', so it is in public life, Jai Prakash Narayan once identified with this as a very cause behind the menace of corruption in India. Good moral is borne to the good character, a CEO needs to build a good character in the corporate social world by learning- 'leave to live'<sup>[1]</sup>.

### III. Desire nobody's wealth

This in essence asks the earner to keep what is just and give up that is not its rightful share as that may belong to someone else. The temptation to step over rights of others by using a coercive power stems from the lust to earn for future generations. This list is endless and forms the cause of corruption. One needs to leave this lust behind to live longer as a real contributor to the economy and the social sphere of life by creating and equitably distributing the wealth in an 'egalitarian' fashion, one should not desire anybody's wealth <sup>[2]</sup>.

Corruption creates social divide; as a few people start amassing their unjust share by depriving the others of their just share. Thus, they create unequal distribution of wealth and opportunities not only for themselves but for future generations as well, thus the poor becomes poorer and the rich becomes richer. Disparity creates an economic barrier for the poor, divides the world between two halves- the rich and the poor or of 'have and have-nots'. Chanakya says, 'Whether one wishes or not, honey or poison kept on tongue gets tasted eventually', therefore, it is unrealistic to expect the custodian of wealth to not siphon off a part of the holdings. However, duty of the king is to make sure it does not happen, and he further goes on to advocate severe punishment if one is found guilty of corruption. Another only effective way is to build a high ethical ground by leaving to live and let live! <sup>[1]</sup>, as one should not desire anybody's wealth <sup>[2]</sup>.

### IV. Infinity minus Infinity is Infinity

Science teaches us that, 'infinity minus infinity is infinity'<sup>[3]</sup>. Īśāvāsya similarly says that about the absolute knowledge, which is in abundance, no matter how much we share, it remains in abundance. However, in today's corporate world, people work in silos under a false perception- 'information is power', they keep morsel of information close to chest and do not share their knowledge even within a small team. . They refrain from sharing some trivial things with a newcomer; as a result, new member of the team starts learning everything from the scratch; fails multiple times before finding simple things which are known to other team members from years of practice, e.g. where the centralized database link to organizations, white papers is on the intranet page or how to make an expense claim in the system new to her/him but known to all others for years. As a result, the organisation takes longer and continues investing more before the newcomer starts contributing to the organisation. Organisation collectively wastes many man- hours and money while not really practicing the basic principle of 'knowledge sharing', as leaders overlook its abundant availability, which cannot deplete by sharing among team-members <sup>[3]</sup>. It is the responsibility of the business leader to break such silos.

People do not share knowledge because their 'sphere of competence' is limited and for a selfish reason of keeping one-upmanship; for knowing 'more and more of less and less' they breach the very principle of, 'infinity minus infinity is infinity'<sup>[3]</sup>, and as a result their temporary importance grows within organisation as it starts becoming people dependent which is not a healthy sign of growth for large multinational companies. Hence, it is important for them to foster the culture of 'knowledge sharing' within teams; cross-teams and cross-departments even without any exception to cross-cultural and cross-national sharing within an organisation, barring confidential intellectual-property related material.

### V. The Bad meets its Waterloo!

There are a few people who grow up with corrupt practices, their growth appears fabulous and leaves a feeling of unevenness among those contributing honestly without a stupendous reward.



Then, there are numerous examples of one time high flying promoters being punished by the rule of law in their very life-time. One reaps what one sows, 'the bad meets its waterloo' <sup>[4]</sup>.

People practicing wrong, meet their destiny in darkness, reassures a principle of *īśāvāsyā* <sup>[4]</sup>. For the good things a man does, she or he is recognised forever, even after her/ his death, that is glory. Unfortunately, those who ignore just means fail in achieving an everlasting glory for themselves <sup>[4]</sup> and their businesses; and dwindle the brand equity in a longer run. Mahatma Gandhi referred to this principle as 'egalitarianism' <sup>[15]</sup>.

## VI. Relativity

*īśāvāsyā* refers to the principle of relativity <sup>[5]</sup> when it comes to the pace of competence acquisition. Such pace is governed by an individual's 'sphere of competence'. One sees that a given goal is achievable as it falls in his 'sphere of competence' and other may see the same goal unachievable despite having similar qualification and experience but smaller 'sphere of competence', thus the goal becomes relative <sup>[5]</sup>.

'Zone of Acceptance' <sup>[17]</sup>, was defined by Herbert Simon and 'Zone of Indifference' <sup>[18]</sup> was defined by Chester Bernard for a goal that appears relative to individuals having similar qualification & experience but a different 'sphere of competence'.

However, it is possible to widen the 'sphere of competence' by practice and 'knowledge sharing' and rearing an attitude to learn with glory. An individual needs to set high benchmark of his own performance and continually strive for betterment through sustained impartial self-assessment, however, if this assessment is breached owing to any temptation, then the cheat and the cheated remain the same, i.e. the very individual.

## VII. Neutrality

'Working without fear or favour', or with neutrality <sup>[6]</sup>, is important in management and public administration. Person at the helm of the administration or management needs to follow this principle of neutrality honestly. That does not mean being inert without action (that attitude will put the entire system in suspended animation) but being just; impartial and active with action.





Neutrality in corporate practice could be applied to 'hiring and firing' situation where the outcome could spill emotional sensitivities. One as a decision maker needs to be neutral to assessment while selecting the best and ensure exit of the worst! Normally, such decisions are not purely factual or empirical but normative as the values creep-in from human nature. It is important to keep such values at a bay to deliver best to the cause taken up. Neutrality, thus is a state of mind to look at things to be assessed through an unbiased frame.

Political executives create their 'spoils system' or 'kitchen cabinet', so do the private executives in the corporate world. That happens mostly based on normative decisions which are not taken upholding the spirit of the 'principle of neutrality'. Such hand-in-glove approach mostly harms overall prosperity of organization in a longer run, seldom succeeds in shorter run, the propaganda at times happens of the successful chemistry while camouflaging the true picture of collective failure. The impression is given to the people around that such system works while it actually leaves the best in the waiting fray, and the rotten system collapses over time<sup>[4]</sup>.

## VIII. Vision with Control

īśāvāsyā refers to 'vision and control'<sup>[7]</sup> in one breath, i.e. *kavirmanīsi*<sup>[7]</sup>. That can be seen as a quality of leadership. A leader has to be a visionary; a statesman, this quality is described by the word- *kaviḥ*. A leader must have control over his 'mind' which is described by the word- *manīsi*, to refer to one who is able to express a balanced view and take far reaching positive decisions.

Visionary is one who sees ahead of time and spots early opportunities and has willingness and ability to invest and reap benefits out of such opportunities for internal and external stakeholders. While doing so, it is important for him/ her to observe control over mind while taking a series of decisions as each of the decisions influences the final outcome, hence being a visionary and exercising control over mind at the same time, is a rare desired blend in a leader.

While the journey towards success continues, there are impediments on the way, since it's often an uncharted new path with unforeseen challenges and unknowns, a total sum of it all makes the achievement appear daunting initially. Impediments at times bring so much of disappointment that one with no or less control over mind may tend to give up the pursuit in spite of having had a vision to spot such opportunities. Therefore, it is said that, job of a leader is to take his people from where they are to where they have not been.

If we consider 'vision' as one skillset and 'control' as other, then 'vision' becomes an important quality for spotting business opportunities, while 'control' becomes an equally important one to realize such a vision through successful execution. In management, 'control' or 'feedback mechanism' is referred to as a 'cybernetic' loop, if it is not robust enough, then the end result is ought to be sub-optimal. Considering both these as strengths together, a single expression- *kavirmanīsi*<sup>[7]</sup> given by *upanishadik* literature underlines the 'Principle of Correspondence' between the two commensurate entities- 'Vision with Control'<sup>[7]</sup>.

## IX. Ubiquitous-ness

īśāvāsyā describes a few qualities of Brahma, Almighty, one being - *sa paryāgāta*<sup>[7]</sup>, i.e. one who is ubiquitous<sup>[7]</sup>. At times, the actual distance a disciple needs to traverse from where she/ he is to where she/ he needs to go for attaining ultimate knowledge, i.e. *Brahma* is not told by the guide; friend and philosopher. If the distance, the seeker needs to traverse is very long, then it might bog her/ him down completely, hence she/he is taken step by step through goal seeking towards the ultimate goal. That qualifies her/ him to then realise the 'ubiquitous-ness' of the task at hand. Similarly, often in big companies, a larger picture of the ideation around 'Productization' is not revealed to a majority of team members working on parts of it all over the globe. People just work on their pieces and complete it, a few put a few parts together and a very few put it together to make the ultimate product, the purpose of it is centrally controlled by a core team for protecting its intellectual property or its secret sauce. One who would have worked on a very small part of it would hardly have an idea about where his contribution would fit into the overall scheme of things. The entire journey towards that ultimate 'Productization' is a summation of



efforts of many individuals, however, the ideation and its fructification are done by evolved few, those who can think holistically, of all dimensions, ubiquitously <sup>[7]</sup>. Unnecessarily revealing its vast scope and idea behind to all the team members would only delay its making hence at times the magnanimity of its length-breadth-depth, i.e. ubiquitous-ness <sup>[7]</sup> is left to those who had achieved and experienced.

Though it's a successful approach while thinking strategically, in tactical work, leader is expected to do the opposite, i.e. the contributors be given a complete idea, and there be- 'Shared understanding of shared purpose as proposed by Terry.

Other qualities of *Brahma*, *īśāvāsyā* <sup>[7]</sup> talks about are - *śuddhama* (Clean), *apāpaviddhama* (Unblemished), *paribhūh* (Commanding) and *svayambhūh* (Self-Made).

These are the best qualities to be sworn into by any of the CEOs. It is important for the leader to have a clean image, an unblemished character and he/she should command respect; not demand it, and be a self-made man or a woman <sup>[7]</sup>.

## X. Game Theory

*īśāvāsyā* proposes that *Brahma*, the Almighty has a universal system of governance for everything that is created and makes sure that the rules created, govern that system forever without any failure, with utter perfection so much so that there never arises a need to change or amend any such rules, *yathātathyatah śāśvatībhyah samābhyah arthāna vyadadhāta* <sup>[7]</sup>.

Law of gravitation does not change for anyone, it's a law of nature, similarly, organizations must have a set of ethical benchmarks or rules against indiscipline, corrupt practices or biases, etc., which must not have any room for tampering or flexibility for those who breach them.

People in the system of *Brahma* need to realize that everything in this system has a rule governing it which monitors their behaviour as well. Therefore it is believed that one strictly reaps what he sows. The universal law of- 'Cause & Effect' relationship is certain. Man constantly hence must drive towards increasing his good qualities and reducing the bad ones.

John Nash propounded the 'Game Theory' <sup>[19]</sup> of management in a similar spirit, the crux of it goes thus - 'Minimize your maximum weaknesses and maximize your minimum strengths.'

It is important for every employee in the corporate world to follow this principle for his/ her personal and professional growth. There could be relativity around what is good and what is bad; however as per the universal law of *Brahma* there is no confusion in the nature about what is good and what is bad!

## XI. Overcoming Vulnerability

In the corporate world, even within a given domain of work, we do not know at times a few things we are supposed to know. That is called 'Point Vulnerability', referred to as *avidyām* <sup>[9]</sup>. If someone is ignorant about many parts of the domain he is supposed to know, then it is called 'Gross Vulnerability', referred to as *vidyām* <sup>[9]</sup>.

No human being is perfect so, we remain point vulnerable to a few areas of our domain, i.e. *avidyām*, ignorance or delusion. We need to decisively overcome point vulnerability to stay on top of our domain knowledge, i.e. *vidyām*. When one fails to do so he goes into blind darkness as per *īśāvāsyā* <sup>[9]</sup>.

Gross vulnerability is utterly ridiculed as a professional person is not supposed to stay gross vulnerable within his domain of work, i.e. *vidyām*, such people do not even deserve to work in the domain they are. They go in greater darkness as per *īśāvāsyā* <sup>[9]</sup>.



īśāvāsya expects more from those who are knowledgeable and recommends stricter benchmarks for them, even their point vulnerabilities are not tolerated, such people in modern management become fit to lead the organisation.

This in other words means that a leader is not allowed to commit even a minor mistake that appears like a blot on him; he must continuously strive to keep himself ahead on the learning curve.

## XII. Two Ends of a Continuum

We often find mention of Motivation theory of Fredrick Herzberg <sup>[20]</sup> which is also referred to as a 'Two Factor Theory' in management. The crux of motivation theory is that there is a set of hygiene factors and there is another set of motivation factors. Both are mutually exclusive. Motivation factors motive employees, the presence of hygiene factors, however does not necessarily guarantee employee motivation though makes them more comfortable, however, these two factor-sets are two ends of a same continuum.

īśāvāsya *upanishad* similarly refers to *avidyām* (practical or action) and *vidyām* (theory/ knowledge)<sup>[9]</sup> as two factors and ends of a same continuum which can either be mutually exclusive or can co-exist in a fair embodiment. The winning formula for an employee or organisation is the co-existence of thought leadership (theory or knowledge) and action (practical skillsets). In a corporate world, to find 100% co-existence of thought leadership and practical skill sets in every employee is so rare, hence, the organisations as business entities maintain that semblance by hiring non-overlapping competencies so that as a business entity, overall the organisation presides over winning blend of practical and theoretical competence together.

Both the competencies, theoretical and practical are equally important for running profitable and liquid businesses. If one knows 'what' of the sphere, i.e. 'locus' but does not know 'how' of the sphere, i.e. 'focus', then the end result is not a desired outcome and vice-versa. Hence, it is important to have these things together in business continuum with right blend as proposed by īśāvāsya <sup>[9]</sup>.







The organisations where this blend is not in desired proportion suffer at the hand of the competition which has a right mix or blend of competence. Barely managing that blend right results into sub-optimal achievement for an organisation and optimally managing that blend right as a part of the DNA of the organisation results into optimal sustainable achievement. Two different sets of results are referred to as *-mrtyum tīrtvā'mrtamaśnute* <sup>[9]</sup> in the *īśāvāsyā upanishad*, i.e. with sub-optimal performance, one overcomes death and with optimal performance, one attains immortality.

An organisation or an individual that just achieves the targets and one that far exceeds it and does it consistently gets to see different sets of avenues unfolding. The others with lackadaisical performance need to settle with the bare minimum!

### XIII. Decentralization to Recentralization

'Division of Work' as proposed by F W Taylor <sup>[21]</sup> & Henry Fayol <sup>[22]</sup> is important to be carried out in a business organisation to focus on small parts of the big picture and ensure that every small part of the making gets needed attention. It can happen through decentralisation of power or authority which is referred to as *asambhūtim* in *īśāvāsyā*. However, in big organisations, to run them successfully, at times different Strategic Business Units (SBUs) are formed, which are also referred to as Vertical Integration to enable ultimate focus on a particular line of business. That SBU is made Profit & Loss (P&L) responsible to the umbrella Business Unit. Though it is done for the purpose of better administration under large organisations, the ultimate purpose of such a division is to exercise better accountability and responsibility of that SBUs towards the umbrella business unit, in other words, to enable recentralisation which is referred to as *sambhūtim* in *īśāvāsyā*.

The body of a human being is the best example of one coordinated entity, it has different parts and all coordinate with each other to keep the body alive and in motion. Similarly, different departments e.g. Sales, Marketing, Finance, HR, Operations, Logistics, Production etc., (i.e. *asambhūtim* as individual departments) of a business entity are supposed to work in best coordination with each other to enable better business management (i.e. *sambhūtim* as one entity).

It is seen that the best results are rendered from consolidation/ synthesis, i.e. *sambhūtim* however, due to silos created from division of work or analysis / disintegration, i.e. *asambhūtim*, desired results are not obtained if optimum coordination is missing. Henry Fayol refers to it as POSDCORB <sup>[23]</sup>. Hence, recentralization of decentralized units or horizontal integration of vertically integrated SBUs becomes imperative for optimal results.

Under marketing research; data analysis (i.e. *asambhūtim*) <sup>[10]</sup> is done, however, if the analysed data is not presented in a synthesized format (*sambhūtim*) <sup>[10]</sup>, it does not deliver any actionable message to management for taking informed decision. That underlines the fact that it's important to do analysis and synthesis both and best results are obtained from its perfect chemistry in businesses. Lopsided treatment to either of the areas does not render desired results. Be it recentralization and decentralization or horizontal and vertical integration in an organization, excessive focus on any of the areas leads to undesired results. Since organisations are organic entities as they deal with people, different motions at corporate business unit or within SBUs take twists and turns and overall interest of the stakeholders is ignored at times for personal or professional gains. Hence, forbearance of the values and culture of the organisation becomes utmost important in arresting such departures.

Is one expected to know more and more of less and less or less and less of more and more? One who knows more and more of less and less is a specialist and one who knows less and less of more and more is a generalist. Ideal combination is to achieve balance in the two. However, humanly it is very rare to do so hence both are honored, specialization should not lead to parochialism and generalization to ignorance.

A CEO cannot afford to say that his background has been into sales so he does not understand much of HR or Operations or Technology. He may not know everything but he must invest time into sharpening those skillsets which are required to execute duties of a CEO honorably. If a CEO commits mistake, he needs to be punished 1000 times more than the common employee who seldom is a privy to corporate decision making.. *īśāvāsyā*



recommends knowledgeable people to take broader inclusive view, a CEO should practice inclusiveness towards different departments, cultures, geographies and analyze them (*asambhūtim*)<sup>[10]</sup> thoroughly to embrace diversities while taking a synthesized (*sambhūtim*)<sup>[10]</sup> view of the situation leading to right decision.

## XIV. Temptations

īśāvāsyā says that the temptations are nothing but divergences in the journey towards success. It mentions that the truth is hidden under the veil of gold. People often consider gold as truth and remain at that layer of temptation. However truth lies beneath that glossy perceptivities<sup>[11]</sup>.

Organisations may set up daunting targets, however people who are supposed to achieve them individually or collectively are fallible human beings, their narrow interests supersede organisational interests at times as they may fall prey to temptations (tangible ones through kind or intangible ones through services) and that would jeopardize organization's chances of reaching the target.

It's important to avoid temptations by building a moral character, at all stages factual decision making needs to supersede the normative one, therefore ethos or value system of organization needs to be unshakable, practicing those values in day to day working life, will guide journey to success.

## XV. Wise Person's Response stays situational

īśāvāsyā echoes that a wise person's response depends on whom he's interacting with, and changes as per the situation, *tejo yatte rūpam kalyāyatama tatte paśyāmi*<sup>[12]</sup>. In an organizational construct, if a CEO comes across an employee wishing him good while entering into a boardroom to discuss a serious topic, he should respond with a broad smile. But, once in the boardroom, he is free to throw his tantrums and anguish at his direct reports. It's a simple situation, that can help understand how one at the helm of organisation should behave, he should know who qualify to see a real him.

If he mistakenly does the opposite and expresses anger in front of an employee passing by then he unknowingly gives away a message he is not supposed to give at all to an employee, in turn gives rise to grapevine. So, it's expected that a leader knows how to control expressions and emotions while rendering his supreme duties.

## XVI. Contribution Gratification Equilibrium

Latter part of the verse, *yo'sāvasau purusah so'hamasmi*<sup>[12]</sup> touches upon the value of 'egalitarianism'<sup>[24]</sup>, i.e. equality among people. An analogy could go thus, everyone right from the CEO to the youngest newly joined employee of an organization is supposed to be workers under principal of 'Contribution Gratification Equilibrium'. An employee lower in the ladder should never feel that he / she is not on an equal footing with the CEO when both are putting their best for the organisation. Contribution from all quarters is equally important irrespective of their individual position or experience in the organisational hierarchy. The common factor amongst the leaders and their followers is the common organisational vision, mission and interest. The verse<sup>[12]</sup> downplays on any master-slave relation in the system. that tomorrow he would be at the helm of the organisation. Moreover, this lays foundation for upholding meritocratic values in its true spirit as one who contributes most deserves proportionate gratification in such system.

## XVII. Life is Finite

*bhasmāntam śarīram*<sup>[13]</sup> reminds us that life is finite. There is timeline for everything we desire to achieve. In corporate world, this becomes super important and relevant. So, our means to attain the goal must be just as well, that is the credo behind the verse.





## XVIII. Righteous path to wealth

*supathā rāye* <sup>[14]</sup>, 'righteous path to wealth', is a very meaningful expression as per the last verse of *īśāvāsya*. Businesses are meant to create wealth, their purpose is cherished, however, path taken to wealth must be righteous as well. JRD Tata, has once said, 'Earn honestly and spend judiciously', it sums up the very message given in this verse.

## XIX. Conclusion

*īśāvāsya upanishad*, is a source of wisdom, as per ancient Indian philosophy. We have seen original verses of *īśāvāsya*, its meaning and relevance to the discipline of business ethics under modern management. These verses are equally relevant for shaping ethos of modern CEOs or the leaders at the helm of Government affairs.

## References:

- [1]. *tena tyaktena bhuñjīthā*, part of verse 1, *īśāvāsya upanishad*
- [2]. *mā grdhah kasyasviddhanam*, part of verse 1, *īśāvāsya upanishad*
- [3]. *pūrnasya pūrnāmādāya pūrnamevāvaśisyate*, part of peace mantra, *īśāvāsya upanishad*
- [4]. *ātmahano janāh andhena tamasāvrtā: lokā pretyābhigacchanti*, part of verse 3, *īśāvāsya upanishad*
- [5]. *taddūre tadvantike*, part of verse 5, *īśāvāsya upanishad*
- [6]. *ekatvamanupaśyatah*, part of verse 7, *īśāvāsya upanishad*
- [7]. *sa paryāgacchukrakāyamavranasnāviram śuddhamapāpavidddham kavirmanīsi paribhūh svayambhūryathātathyato'rthān, vyadadhācchāśvatībhyah samābhyah*, part of verse 8, *īśāvāsya upanishad*
- [8]. *andham tamah praviśanti ye'vidyāmupāsate, tato bhūya iva te tamo ya u vidyāyām ratāh*, verse 9, *īśāvāsya upanishad*
- [9]. *vidyām cāvidyām ca yastadvedobhya saha, avidyayā mṛtyum tīrtvā'mrtamaśnute*, verse 11, *īśāvāsya upanishad*
- [10]. *andham tamah praviśanti ye'sambhūtimupāsate, tato bhūya iva te tamo ya u sambhūtyā ratāh*, verse 12, *īśāvāsya upanishad*
- [11]. *hiranmayena pātrena satyasyāpihitam mukham*, part of verse 15, *īśāvāsya upanishad*
- [12]. *tejo yatte rūpam kalyānatamam tatte paśyāmi, yo'sāvasau purusah so'hamasmi*, part of verse 16, *īśāvāsya upanishad*
- [13]. *bhasmāntam śarīram*, part of verse 17, *īśāvāsya upanishad*
- [14]. *agne naya supathā rāye asmān*, part of verse 18, *īśāvāsya upanishad*
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## Acknowledgement—

1. *upanisadartha kaumudī*, a commentary on *īśāvāsyā upanishad* in Marathi, a regional language in India by Prof. Anant Damodar Athavale, was used as a reference textbook to understand meaning of verses.
2. ISTA software is used for making Roman Diacritic of the original Devanagari Sanskrit text of *īśāvāsyā upanishad*.
3. *īśā upanishad*, The Complete Works of Sri Aurobindo file:///C:/Users/ejeetal/Downloads/17IshaUpanishad.pdf is referred to for cross-verification of meaning of a few verses.

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