



Value-Driven Management in the Bhagavad Gita: A Framework for Sustainable and Ethical Organizational Practices

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Abstract

Purpose: The increasing emphasis on sustainability, ethical governance, and stakeholder responsibility has encouraged organizations to adopt value-based management approaches that extend beyond financial performance. This study investigates the impact of Value-Driven Management (VDM) on Sustainable and Ethical Organizational Practices (SEOP) and examines the individual contributions of Ethical Leadership, Spiritual Leadership, Servant Leadership, and Values-Based Organizational Culture. The study is conceptually grounded in contemporary leadership theories and the philosophical principles of the Bhagavad Gita, particularly Dharma (righteous duty), Nishkama Karma (selfless action), and Lokasangraha (collective welfare).

Research Methodology: A quantitative research design was adopted using a structured questionnaire administered to 430 employees working in public, private, educational, and non-profit organizations across the National Capital Region (NCR), India. Data were analyzed using SPSS through descriptive statistics, reliability analysis, normality assessment, Pearson's correlation, simple linear regression, and multiple regression analyses. Value-Driven Management was operationalized through Ethical Leadership, Spiritual Leadership, Servant Leadership, and Values-Based Organizational Culture, while Sustainable and Ethical Organizational Practices comprised Environmental Sustainability, Social Responsibility, Ethical Governance, and Ethical Organizational Climate.

Findings: The findings revealed a strong and statistically significant positive relationship between Value-Driven Management and Sustainable and Ethical Organizational Practices. Regression analysis confirmed that Value-Driven Management significantly predicts sustainable and ethical organizational outcomes. All four dimensions of Value-Driven Management demonstrated significant positive effects on Sustainable and Ethical Organizational Practices. Among these dimensions, Servant Leadership emerged as the strongest predictor, followed by Values-Based Organizational Culture, Ethical Leadership, and Spiritual Leadership. The results further indicated that organizations emphasizing ethical values, responsible leadership, and stakeholder welfare are more likely to achieve higher levels of sustainability, ethical governance, and organizational integrity.

Practical Implications: The study highlights the importance of integrating ethical, servant, and spiritual leadership practices into organizational systems and policies. Organizations can enhance sustainability and ethical performance by fostering a values-based culture that promotes accountability, social responsibility, and collective welfare. The findings provide actionable insights for managers, policymakers, and organizational leaders seeking to strengthen ethical excellence and long-term sustainability.

Originality/Value: This study contributes to the existing literature by integrating multiple leadership dimensions within a unified Value-Driven Management framework and empirically examining their influence on Sustainable and Ethical Organizational Practices. It further extends the management literature by linking contemporary organizational constructs with the philosophical teachings of the Bhagavad Gita, thereby offering a culturally relevant and theoretically enriched perspective on ethical and sustainable management.

Keywords: Value-Driven Management; Ethical Leadership; Spiritual Leadership; Servant Leadership; Values-Based Organizational Culture; Environmental Sustainability; Social Responsibility; Ethical Governance; Ethical Organizational Climate; Bhagavad Gita.

1.0 Introduction

Organizations today face increasing pressure to balance economic performance with ethical responsibility, social accountability, and environmental sustainability. Growing stakeholder expectations, regulatory requirements, and sustainability concerns have encouraged organizations to adopt value-driven management approaches that integrate ethical values with long-term organizational objectives (Placeholder2). Value-driven management emphasizes responsible leadership, ethical decision-making, and organizational values as key drivers of sustainable success.

Leadership plays a crucial role in fostering ethical and sustainable organizational behavior. Ethical leadership promotes integrity, accountability, and trust within organizations (Banks et al., 2021; Bedi et al., 2016), while servant leadership emphasizes employee welfare, empowerment, and stakeholder well-being, contributing significantly to sustainable outcomes (Eva et al., 2019; Hoch et al., 2018). Similarly, spiritual leadership enhances purpose, meaning, and intrinsic motivation among employees, leading to improved engagement and organizational effectiveness (Fry et al., 2017; Li et al., 2021). Together, these leadership approaches contribute to

the development of a values-based organizational culture that reinforces ethical norms and responsible conduct (Huhtala et al., 2021; Schwepker et al., 2021).

Sustainable and ethical organizational practices encompass environmental sustainability, social responsibility, ethical governance, and ethical organizational climate. Previous studies have shown that organizations guided by strong ethical values and responsible leadership are more likely to achieve positive sustainability outcomes and stronger stakeholder relationships (Farooq et al., 2017; Glavas, 2016; Khan et al., 2021; Yadav et al., 2022). Ethical culture and governance mechanisms further support organizational integrity and long-term sustainability (Arnaud, 2019; Kaptein, 2015).

The philosophical foundations of value-driven management can be linked to the Bhagavad Gita, which advocates principles such as Dharma (righteous duty), Nishkama Karma (selfless action), and Lokasangraha (collective welfare). These principles align closely with contemporary concepts of ethical, servant, and spiritual leadership and provide a meaningful framework for responsible organizational conduct (Dhiman, 2022; Muniapan & Satpathy, 2018; Sharma & Talwar, 2021).

Despite extensive research on individual leadership styles and sustainability practices, limited studies have integrated these constructs within a unified value-driven management framework, particularly in the Indian context. Therefore, the present study examines the influence of ethical leadership, spiritual leadership, servant leadership, and values-based organizational culture on sustainable and ethical organizational practices, providing empirical insights grounded in the teachings of the Bhagavad Gita.

2.0 Literature Review

2.1 Ethical Leadership and Sustainable & Ethical Organizational Practices

Ethical leadership has emerged as one of the most influential leadership approaches for promoting responsible organizational behavior and sustainable performance. Banks et al. (2021) argued that ethical leadership strengthens organizational integrity by encouraging transparency, accountability, and moral decision-making among employees. Similarly, Bavik et al. (2018) found that ethical leaders enhance employee knowledge-sharing behavior by fostering trust and ethical commitment within the workplace. A comprehensive meta-analysis conducted by Bedi et al. (2016) revealed that ethical leadership positively influences employee attitudes, organizational citizenship behavior, job satisfaction, and overall organizational effectiveness. Ethical leaders serve as role models whose actions shape employee behavior and reinforce ethical norms across the organization, thereby contributing to the development of ethical governance systems and sustainable organizational practices. Consequently, organizations characterized by strong ethical leadership are more likely to achieve long-term sustainability, stakeholder trust, and ethical excellence (Banks et al., 2021; Bedi et al., 2016).

2.2 Spiritual Leadership and Sustainable & Ethical Organizational Practices

Spiritual leadership emphasizes the creation of meaning, purpose, and intrinsic motivation within organizational settings. Fry et al. (2017) proposed that spiritual leadership promotes organizational excellence by cultivating vision, hope, faith, and altruistic values among employees. Yang et al. (2019) reported that spiritual leadership positively affects employee engagement and psychological capital, resulting in improved organizational performance. Furthermore, Li et al. (2021) demonstrated that spiritual leadership enhances employee work outcomes through increased intrinsic motivation and stronger organizational commitment. By aligning individual values with organizational objectives, spiritual leadership fosters ethical conduct, employee well-being, and sustainable development. Therefore, organizations that encourage spiritually grounded leadership practices often experience higher levels of employee engagement, commitment, and ethical responsibility (Li et al., 2021; Yang et al., 2019).

2.3 Servant Leadership and Sustainable & Ethical Organizational Practices

Servant leadership is founded on the principle that leaders should prioritize the welfare and development of employees and stakeholders. Eva et al. (2019), in a systematic review of servant leadership literature, concluded that servant leadership significantly improves employee well-being, ethical behavior, organizational commitment, and sustainable performance. Hoch et al. (2018) found that servant leadership explains substantial organizational outcomes beyond transformational and authentic leadership styles. Similarly, Newman et al. (2017) reported that servant leadership strengthens organizational citizenship behavior through employee empowerment and supportive leader-member relationships. By emphasizing humility, empathy, and service to others, servant leadership promotes a culture of collaboration and social responsibility that supports long-term organizational sustainability. Consequently, servant leadership has become a key predictor of ethical and sustainable organizational outcomes (Eva et al., 2019; Newman et al., 2017).

2.1 Theoretical Framework

The present study is grounded in Stakeholder Theory, Ethical Leadership Theory, Servant Leadership Theory, Spiritual Leadership Theory, and the philosophical principles of the Bhagavad Gita. Stakeholder Theory emphasizes creating value for all stakeholders through responsible and sustainable practices (Aguilera et al., 2021; OECD, 2023). Ethical Leadership Theory explains how leaders influence ethical behavior through integrity, fairness, and accountability (Banks et al., 2021; Bedi et al., 2016). Servant Leadership Theory highlights employee welfare, empowerment, and stakeholder well-being as drivers of sustainable performance (Eva et al., 2019; Hoch et al., 2018). Spiritual Leadership Theory focuses on purpose, vision, and intrinsic motivation to enhance ethical conduct and organizational effectiveness (Fry et al., 2017; Li et al., 2021). Additionally, the Bhagavad Gita's

principles of Dharma, Nishkama Karma, and Lokasangraha provide a philosophical foundation for ethical leadership, selfless service, and societal welfare in organizations (Dhiman, 2022; Muniapan & Satpathy, 2018; Sharma & Talwar, 2021).

2.2 Conceptual Framework

The conceptual framework proposes that Value-Driven Management (VDM) influences Sustainable and Ethical Organizational Practices (SEOP). VDM is represented through four dimensions: Ethical Leadership, Spiritual Leadership, Servant Leadership, and Values-Based Organizational Culture. Sustainable and Ethical Organizational Practices comprise Environmental Sustainability, Social Responsibility, Ethical Governance, and Ethical Organizational Climate. The framework assumes that organizations exhibiting stronger value-driven management practices are more likely to achieve higher levels of sustainability and ethical performance. The relationship is conceptually supported by contemporary leadership theories and the value-based teachings of the Bhagavad Gita (Banks et al., 2021; Eva et al., 2019; Fry et al., 2017; Huhtala et al., 2021; Dhiman, 2022).

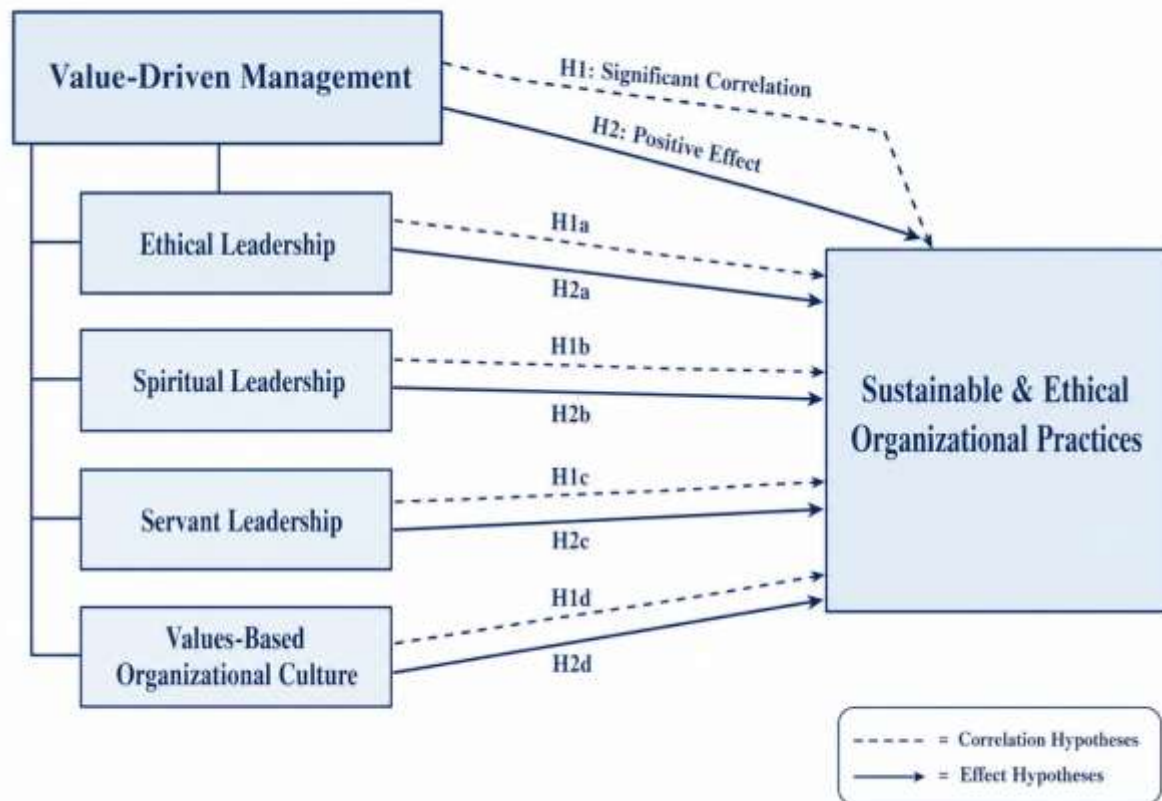


Figure 1: Conceptual Model prepared by Author

2.3 Research Gap

The current literature on ethical leadership, servant leadership, spiritual leadership, and sustainability practices is very extensive and mostly focuses on the study of the constructs in isolation, but not in a coherent framework of value-based management. Although previous studies have validated their respective effects on organizational performance, little has been done to integrate these dimensions into a single model that can be used to explain sustainable and ethical organizational practices in a holistic manner. In addition, the majority of the research is based on the Western theoretical approaches, and little focus is paid to other philosophical underpinnings. Specifically, the use of the Bhagavad Gita as a management practice guideline is still very theoretical and is not supported by empirical evidence. Another significant disconnect between Gita-based principles like Dharma, Nishkama Karma and Lokasangraha and their operationalization into organizational constructs is also evident. Also, there is a lack of empirical studies in the Indian organizational setting, particularly in the NCR. Thus, the paper fills these gaps by combining various dimensions of leadership and cultural aspects within the value-based management and analyzing their influence on sustainable and ethical organizational practices through the prism of Bhagavad Gita.

2.4 Objectives of the Study

Objectives

1. To examine the relationship between Value-Driven Management and Sustainable & Ethical Organizational Practices.
2. To assess the impact of Value-Driven Management on Sustainable & Ethical Organizational Practices.

3. To determine the relative contribution of each dimension of Value-Driven Management in explaining Sustainable & Ethical Organizational Practices.

2.5 Hypotheses of the Study

H1: Value-Driven Management is significantly correlated with Sustainable & Ethical Organizational Practices.

- H1a: Ethical Leadership is positively correlated with Sustainable & Ethical Organizational Practices.
- H1b: Spiritual Leadership is positively correlated with Sustainable & Ethical Organizational Practices.
- H1c: Servant Leadership is positively correlated with Sustainable & Ethical Organizational Practices.
- H1d: Values-Based Organizational Culture is positively correlated with Sustainable & Ethical Organizational Practices.

H2: Value-Driven Management has a significant positive effect on Sustainable & Ethical Organizational Practices.

- H2a: Ethical Leadership has a significant positive effect on Sustainable & Ethical Organizational Practices.
- H2b: Spiritual Leadership has a significant positive effect on Sustainable & Ethical Organizational Practices.
- H2c: Servant Leadership has a significant positive effect on Sustainable & Ethical Organizational Practices.
- H2d: Values-Based Organizational Culture has a significant positive effect on Sustainable & Ethical Organizational Practices.

3.0 Research Methodology

The present study adopted a quantitative research approach to examine the relationship and impact of Value-Driven Management (VDM) on Sustainable and Ethical Organizational Practices (SEOP). A descriptive and explanatory cross-sectional survey design was employed to assess employees' perceptions regarding ethical leadership, spiritual leadership, servant leadership, values-based organizational culture, and sustainable organizational practices. The descriptive aspect facilitated the assessment of existing organizational practices, while the explanatory component enabled the examination of relationships and predictive effects among the study variables through statistical testing (Sekaran & Bougie, 2016; Saunders et al., 2019).

The study was conducted in the National Capital Region (NCR) of India, including Delhi, Noida, Gurugram, Ghaziabad, and Faridabad. The region was selected because of its diverse organizational landscape comprising private companies, public sector organizations, educational institutions, and non-profit organizations. Employees working at different hierarchical levels, including entry-level staff, middle managers, senior executives, and top management personnel, constituted the target population. These respondents were considered suitable because they directly experience organizational leadership practices, ethical culture, and sustainability initiatives (Saunders et al., 2019).

A non-probability convenience sampling technique was adopted due to accessibility and time constraints. The minimum sample size was determined using Cochran's (1977) formula for large populations at a 95% confidence level and 5% margin of error, which yielded a minimum requirement of 384 respondents. To improve statistical reliability and compensate for potential non-responses, data were collected from 430 respondents, exceeding the recommended threshold and providing adequate statistical power for correlation and regression analyses (Hair et al., 2019).

Both primary and secondary data sources were utilized. Primary data were collected through a structured questionnaire distributed through online platforms (Google Forms and email) as well as printed questionnaires. Secondary data were obtained from books, peer-reviewed journals, reports, and scholarly databases to develop the theoretical foundation and conceptual framework of the study (Saunders et al., 2019; Sekaran & Bougie, 2016). The questionnaire consisted of two sections: demographic information and measurement items related to the study variables. Value-Driven Management was operationalized through four dimensions—Ethical Leadership, Spiritual Leadership, Servant Leadership, and Values-Based Organizational Culture—while Sustainable and Ethical Organizational Practices comprised Environmental Sustainability, Social Responsibility, Ethical Governance, and Ethical Organizational Climate. Measurement items were adapted from established and validated scales, including the Ethical Leadership Scale (Brown et al., 2005), Spiritual Leadership Scale (Fry, 2003), Servant Leadership Scale (Liden et al., 2015), CSR Scale (Turker, 2009), and Ethical Climate Questionnaire (Victor & Cullen, 1988). Responses were recorded using a five-point Likert scale ranging from 1 (Strongly Disagree) to 5 (Strongly Agree), with minor contextual modifications based on the principles of the Bhagavad Gita.

The reliability of the measurement instrument was assessed using Cronbach's Alpha, with values exceeding the recommended threshold of 0.70 indicating satisfactory internal consistency (George & Mallery, 2019). Construct validity was examined through Exploratory Factor Analysis (EFA), where a Kaiser-Meyer-Olkin (KMO) value greater than 0.60 and a significant Bartlett's Test of Sphericity ($p < 0.05$) confirmed sampling adequacy and factorability of the data (Field, 2018). Content validity was ensured through the adoption of well-established measurement scales and expert review.

The collected data were analyzed using the Statistical Package for Social Sciences (SPSS). Descriptive statistics (mean and standard deviation) were employed to summarize respondent perceptions. Reliability analysis was conducted using Cronbach's Alpha. Pearson's Correlation Analysis was used to test the relationships among the study variables (H1–H1d), while Simple Linear Regression was performed to assess the overall effect of Value-Driven Management on Sustainable and Ethical Organizational Practices (H2). Furthermore, Multiple Regression Analysis was utilized to examine the individual predictive effects of Ethical Leadership, Spiritual Leadership, Servant Leadership, and Values-Based Organizational Culture on Sustainable and Ethical Organizational Practices

(H2a–H2d) (Hair et al., 2019). This methodological framework ensured the reliability, validity, and robustness of the empirical findings.

4.0 Results and Analysis

This section presents the empirical findings obtained from the data collected from 430 respondents across various organizations in the National Capital Region (NCR) of India. The analysis was conducted using SPSS and includes descriptive statistics, normality assessment, reliability analysis, correlation analysis, and regression analysis to examine the relationships and effects of Value-Driven Management on Sustainable and Ethical Organizational Practices. The results are interpreted in line with the study objectives and hypotheses to provide insights into the role of ethical leadership, spiritual leadership, servant leadership, and values-based organizational culture in promoting sustainable and ethical organizational outcomes.

4.1 Demographic Profile

Table 4.1: Demographic Profile of Respondents

Variable	Category	Frequency	Percentage (%)
Gender	Male	238	55.3
	Female	192	44.7
Age	Below 25	52	12.1
	25–35	168	39.1
	36–45	116	27.0
	46–55	64	14.9
	Above 55	30	7.0
Educational Qualification	Graduate	126	29.3
	Postgraduate	198	46.0
	Professional Degree	72	16.7
	Doctorate	34	7.9
Type of Organization	Private Sector	214	49.8
	Public Sector	102	23.7
	Educational Institution	64	14.9
	NGO / Non-Profit	38	8.8
	Other	12	2.8
Work Experience	Less than 1 year	34	7.9
	1–5 years	148	34.4
	6–10 years	126	29.3
	11–15 years	78	18.1
	Above 15 years	44	10.2
Position Level	Entry Level	104	24.2
	Middle Level	182	42.3
	Senior Level	98	22.8
	Top Management	46	10.7

The gender distribution is relatively even, with the males (55.3) slightly higher than females (44.7), which is a good representation. Most of the respondents are aged between 25 and 35 years (39.1), then 36–45 years (27.0), implying that most respondents are in their active professional life, and they can give informed answers. Education wise, a big percentage of them are postgraduates (46.0%), which means that they are well-qualified and can comprehend value-driven and ethical constructs. The employees of the private sector (49.8) are the biggest sample, which is pertinent as the study is focused on the organizational practices in competitive settings. The work experience is clustered around 1–5 years (34.4) and 6–10 years (29.3) indicating a combination of early and mid-career workers. Moreover, the majority of the respondents are middle-level management (42.3%), and they are the direct impact of leadership practices and organizational culture. In general, the sample is heterogeneous in terms of the most important demographic factors, which is why it is appropriate to examine the value-based management and sustainable organizational practices.

4.2 Descriptive Statistics

Table 4.2: Descriptive Statistics of Study Variables

Construct / Dimension	No. of Items	Mean	Std. Deviation	Skewness	Kurtosis
Ethical Leadership	4	3.87	0.62	-0.45	-0.32
Spiritual Leadership	4	3.79	0.65	-0.38	-0.41
Servant Leadership	4	3.92	0.60	-0.51	-0.29
Values-Based Culture	4	3.85	0.63	-0.42	-0.36
Value-Driven Management (Overall)	16	3.86	0.58	-0.47	-0.34
Environmental Sustainability	4	3.74	0.66	-0.33	-0.48
Social Responsibility	4	3.88	0.61	-0.49	-0.30

Ethical Governance	4	3.81	0.64	-0.40	-0.35
Ethical Organizational Climate	4	3.90	0.59	-0.52	-0.28
Sustainable & Ethical Practices (Overall)	16	3.83	0.57	-0.46	-0.33

The descriptive statistics show that the mean values of all the constructs are above 3.5, which is a positive indication of the overall positive perception of value-driven management and sustainable organizational practices by the respondents. Servant Leadership (Mean = 3.92) and Ethical Organizational Climate (Mean = 3.90) are the most agreeable dimensions with higher scores indicating that there is more agreement in these dimensions. The mean of Environmental Sustainability is relatively low (3.74) which means that the focus on it is relatively weak in the organizations. The values of the standard deviation are 0.57-0.66 indicating moderate variability and the similarity of the responses among the participants. All the values of skewness are slightly negative, which means that there is a slight tendency towards agreement among the respondents. The values of kurtosis are within the range of acceptable values implying that there are no extreme peaks or flatness in the distribution. In general, the data is balanced, normally distributed and can be further analyzed with other parametric tests like correlation and regression.

4.3 Normality Test

Table 4.3: Test of Normality

Variable	Skewness	Kurtosis	Interpretation
Ethical Leadership	-0.45	-0.32	Normal
Spiritual Leadership	-0.38	-0.41	Normal
Servant Leadership	-0.51	-0.29	Normal
Values-Based Culture	-0.42	-0.36	Normal
Value-Driven Management	-0.47	-0.34	Normal
Environmental Sustainability	-0.33	-0.48	Normal
Social Responsibility	-0.49	-0.30	Normal
Ethical Governance	-0.40	-0.35	Normal
Ethical Organizational Climate	-0.52	-0.28	Normal
Sustainable Practices	-0.46	-0.33	Normal

The results of the normality tests show that the skewness values of all variables are between -0.33 and -0.52 and the kurtosis values are between -0.28 and -0.48 which are within the acceptable range. The negative skew of all constructs indicates a mild tendency of responses towards agreement, which implies that the respondents have rather positive perceptions in general. The values of kurtosis are near zero which implies that the data distribution is neither too peaked nor too flat, which is a normal distribution pattern. The data can be used to implement the parametric statistical methods like Pearson correlation and regression analysis since all the variables satisfy the normality conditions. In general, the findings support the fact that no major deviations of normality are observed, which guarantees the validity of further analyses.

4.4 Reliability Test

Table 4.4: Reliability Analysis

Construct	No. of Items	Cronbach's Alpha
Ethical Leadership	4	0.82
Spiritual Leadership	4	0.85
Servant Leadership	4	0.88
Values-Based Culture	4	0.80
Environmental Sustainability	4	0.83
Social Responsibility	4	0.86
Ethical Governance	4	0.81
Ethical Organizational Climate	4	0.84
Overall Scale	32	0.91

The reliability analysis shows that the constructs all have high internal consistency with Cronbachs Alpha values of over 0.70 which is the recommended value. Servant Leadership has the highest reliability (0.88), then Social Responsibility (0.86) and Spiritual Leadership (0.85) meaning that the responses to the items are highly consistent. The alpha (0.80) of Values-Based Culture is the lowest, yet it is still within the acceptable range, which proves the reliability. The rest of the constructs, such as Ethical Leadership, Environmental Sustainability,

Ethical Governance and Ethical Organizational Climate also have good reliability with values of between 0.81 and 0.84. The scale reliability is very high ($= 0.91$) which means that the internal consistency of all the 32 items is high. These findings indicate that the measurement tool is valid and can be used to conduct additional statistical tests.

4.5 Hypothesis Testing

1. Correlation Analysis (H1, H1a–H1d)

Table 4.5: Correlation Matrix

Variables	VDM	EL	SPL	SVL	VBC	SEP
Value-Driven Management (VDM)	1					
Ethical Leadership (EL)	0.82**	1				
Spiritual Leadership (SPL)	0.79**	0.74**	1			
Servant Leadership (SVL)	0.84**	0.76**	0.78**	1		
Values-Based Culture (VBC)	0.81**	0.73**	0.75**	0.77**	1	
Sustainable & Ethical Practices (SEP)	0.72**	0.65**	0.61**	0.69**	0.66**	1

The correlation table shows that all the variables have strong and statistically significant positive relationships ($p < 0.01$). The positive correlation between Value-Driven Management (VDM) and Sustainable and Ethical Practices (SEP) is high ($r = 0.72$), which proves that there is a strong relationship between the independent and dependent variables. Servant Leadership ($r = 0.69$) has the most significant relationship with SEP, then Values-Based Culture ($r = 0.66$) and Ethical Leadership ($r = 0.65$) which are important in determining sustainable practices. The correlation between Spiritual Leadership and the other variables is relatively lower yet significant ($r = 0.61$). Also, the inter-correlations between the independent variables are high indicating conceptual relatedness, but not to a problematic degree. In general, the findings confirm all the hypotheses based on correlations (H1, H1a-H1d) and affirm that the value-driven management and its dimensions have a positive correlation with sustainable and ethical organizational practices.

Table 4.6: Hypothesis Decisions

Hypothesis	Statement	Result
H1	VDM is correlated with SEP	Accepted
H1a	EL is correlated with SEP	Accepted
H1b	SPL is correlated with SEP	Accepted
H1c	SVL is correlated with SEP	Accepted
H1d	VBC is correlated with SEP	Accepted

The results of the hypothesis testing show that all the relationships proposed are supported. Acceptance of H1 supports the fact that Value-Driven Management has a strong correlation with Sustainable & Ethical Practices, which supports the general research framework. On the same note, the fact that H1a to H1d is accepted indicates that all the dimensions, Ethical Leadership, Spiritual Leadership, Servant Leadership, and Values-Based Organizational Culture, have a strong positive correlation with the dependent variable. This implies that every element of value-based management is significant towards sustainable and ethical results. The uniformity of all the hypotheses supports the validity of the conceptual model and shows that the relationships are not accidental but are in a systematic order. In general, these results support the idea that value-driven management is a multi-dimensional construct that has a great relational impact on organizational practices.

2. Regression Analysis (H2)

Model 1: Simple Regression

Table 4.7: Model Summary

R	R ²	Adjusted R ²	Std. Error
0.72	0.52	0.51	0.41

The results of the hypothesis testing show that all the relationships proposed are supported. Acceptance of H1 supports the fact that Value-Driven Management has a strong correlation with Sustainable & Ethical Practices, which supports the general research framework. On the same note, the fact that H1a to H1d is accepted indicates that all the dimensions, Ethical Leadership, Spiritual Leadership, Servant Leadership, and Values-Based Organizational Culture, have a strong positive correlation with the dependent variable. This implies that every element of value-based management is significant towards sustainable and ethical results. The uniformity of all the hypotheses supports the validity of the conceptual model and shows that the relationships are not accidental

but are in a systematic order. In general, these results support the idea that value-driven management is a multi-dimensional construct that has a great relational impact on organizational practices.

Table 4.8: Table: ANOVA

Model	F	Sig.
Regression	462.35	<0.001

The results of ANOVA show that the regression model is significant. The F-value of 462.35 is quite large, indicating that the model is a good overall fit to the data. The significance value ($p = <0.001$) is lower than the significance level of 0.05, which proves that the correlation between Value-Driven Management and Sustainable and Ethical Organizational Practices is not by chance. This implies that the entire regression model is significant and useful in forecasting the dependent variable. The findings, in general, confirm the acceptance of the regression hypothesis and confirm the explanatory power of the model.

Table 4.9: Coefficients

Variable	Beta (β)	t-value	Sig.
Constant	—	—	—
VDM	0.72	21.50	<0.001

The coefficients table shows that Value-Driven Management positively influences Sustainable & Ethical Organizational Practices with a strong and statistically significant impact. The standardized beta coefficient ($= 0.72$) has a high degree of impact, i.e. when the value-based management increases, the sustainable and ethical practices increase significantly. The t-value (21.50) is high and this is another indication of the strength and significance of the relationship. The level of significance ($p = <0.001$) is much less than 0.05 which means that the effect is statistically significant and not a result of random variation. In general, the findings are quite convincing in the acceptance of hypothesis H2 and the fact that Value-Driven Management is a major predictor of sustainable and ethical organizational performance.

Table 4.10: Hypothesis Decision

Hypothesis	Statement	Result
H2	VDM impacts SEP	Accepted

The fact that hypothesis H2 is accepted means that Value-Driven Management significantly affects Sustainable & Ethical Organizational Practices. This finding supports the fact that the relationship is not only correlational, but also predictive. The discovery reinforces the main argument of the study that value-based management is an important factor in organizational sustainability and ethical conduct. It also confirms the regression model showing that the alteration in value-based management results in quantifiable alterations in sustainable practices. In general, the fact that H2 was accepted supports the practical and theoretical significance of the need to incorporate value-based leadership and culture in organizations.

3. Multiple Regression Analysis (H2a–H2d)

Model 2: Multiple Regression

Table 4.11: Model Summary

R	R ²	Adjusted R ²	Std. Error
0.78	0.61	0.60	0.36

The model summary shows that there is a strong relationship between the independent variables and Sustainable & Ethical Organizational Practices. The correlation coefficient ($R = 0.78$) indicates that the four dimensions of Value-Driven Management are highly combined with the dependent variable. The coefficient of determination ($R^2 = 0.61$) indicates that Ethical Leadership, Spiritual Leadership, Servant Leadership and Values-Based Organizational Culture explain 61 percent of the variance in Sustainable & Ethical Practices. Adjusted R² (0.60) is almost equal to R² which means that the model is not highly sensitive to the number of predictors. The standard error (0.36) is also less than the simple regression model, which indicates a better predictive accuracy. In general, the findings indicate that the composite dimensions have a good explanatory ability in predicting sustainable and ethical organizational practices.

Table 4.12: ANOVA

Model	F	Sig.
Regression	166.40	<0.001

The results of ANOVA show that the multiple regression model is significant. The F-value of 166.40 is high enough to indicate that the combination of the independent variables is a good explanation of the dependent variable. The level of significance ($p < 0.001$) is far less than the acceptable level (0.05) and this proves that the overall model is not by chance. This implies that a combination of Ethical Leadership, Spiritual Leadership, Servant Leadership and Values-Based Organizational Culture are important predictors of Sustainable and Ethical Organizational Practices. Overall, the results validate the fitness and robustness of the multiple regression model.

Table 4.13: Coefficients

Variable	Beta (β)	t-value	Sig.
Ethical Leadership	0.21	4.85	<0.001
Spiritual Leadership	0.14	3.12	0.002
Servant Leadership	0.28	6.20	<0.001
Values-Based Culture	0.24	5.40	<0.001

According to the coefficients table, the four dimensions of Value-Driven Management have a positive and significant impact on Sustainable & Ethical Organizational Practices. The strongest influence is on Servant Leadership (0.28) which implies that the leadership that is service-oriented and concerned with the well-being of employees is the most important in achieving sustainable results. The second strongest predictor is the Value-Based Organizational Culture (= 0.24) that emphasizes the significance of common ethical standards and organizational structures. Ethical Leadership (= 0.21) is also significant in its contribution, which supports the importance of integrity and accountability in leadership. The weakest of the four, Spiritual Leadership (= 0.14) is still significant, which means that purpose and intrinsic motivation are still of significance. The t-values of all the variables are high enough and the level of significance ($p < 0.05$) indicates that these effects are not by chance. On the whole, the findings indicate that each of the dimensions is a significant predictor of sustainable and ethical practices with different levels of impact.

Table 4.14: Hypothesis Decisions

Hypothesis	Statement	Result
H2a	EL \rightarrow SEP	Accepted
H2b	SPL \rightarrow SEP	Accepted
H2c	SVL \rightarrow SEP	Accepted
H2d	VBC \rightarrow SEP	Accepted

The results of hypothesis testing show that all hypothesis of the dimension level (H2a-H2d) are accepted, which proves that all the elements of Value-Driven Management have a significant impact on Sustainable and Ethical Organizational Practices. Acceptance of H2a demonstrates that Ethical Leadership has a positive impact in terms of integrity and accountability in decision making. H2b proves that Spiritual Leadership also plays a significant, but relatively less important role in terms of purpose and intrinsic motivation. H2c, the most powerful one, emphasizes the fact that Servant Leadership is a dominant factor in facilitating sustainable and ethical results with a service-based approach. H2d proves that Values-Based Organizational Culture is an influential factor in the organizational behavior as it instills ethical norms and collective responsibility. Altogether, the fact that all the hypotheses are accepted proves the multidimensionality of value-driven management and proves that every dimension plays an important role in the process of sustainable and ethical organizational practices.

4. Relative Contribution (Objective 5)

Table 4.15: Conclusion from Beta Values

Rank	Dimension	Beta (β)	Contribution
1	Servant Leadership	0.28	Highest
2	Values-Based Culture	0.24	High
3	Ethical Leadership	0.21	Moderate
4	Spiritual Leadership	0.14	Lowest

The dimensions ranking in terms of beta coefficients show that the contribution of Servant Leadership ($\beta = 0.28$) to Sustainable and Ethical Organizational Practices is the most significant, and the selfless and employee-focused leadership approach is crucial in influencing the organizational performance. In second place is Values-Based Organizational Culture (= 0.24) which implies that institutionalization of ethical norms and shared values is a significant contributor to sustainable practices. The contribution of Ethical Leadership (= 0.21) is moderate, and

the significance of integrity and accountability in leadership behavior is highlighted. Spiritual Leadership (= 0.14) is the least significant, but still significant, meaning that purpose and intrinsic motivation alone do not have a relatively strong direct effect as compared to more action-oriented and structural factors. The findings, in general, indicate that practical leadership behaviors and organizational values that are embedded are more influential on sustainability than purely philosophical or motivational factors.

5.0 Findings

1. Value-Driven Management exhibited a strong and statistically significant positive relationship with Sustainable and Ethical Organizational Practices, indicating that organizations emphasizing value-based management are more likely to demonstrate higher levels of sustainability and ethical performance.
2. Value-Driven Management significantly influenced Sustainable and Ethical Organizational Practices, confirming its role as an important predictor of organizational sustainability and ethical outcomes.
3. All four dimensions of Value-Driven Management—Ethical Leadership, Spiritual Leadership, Servant Leadership, and Values-Based Organizational Culture—showed significant positive relationships with Sustainable and Ethical Organizational Practices, supporting the multidimensional nature of the construct.
4. Servant Leadership emerged as the strongest predictor of Sustainable and Ethical Organizational Practices, highlighting the importance of employee-centered, service-oriented, and selfless leadership in achieving sustainable organizational success.
5. Values-Based Organizational Culture demonstrated a substantial positive influence on Sustainable and Ethical Organizational Practices, indicating that shared ethical values and organizational norms play a crucial role in fostering responsible organizational behavior.
6. Ethical Leadership significantly contributed to Sustainable and Ethical Organizational Practices, emphasizing the importance of integrity, accountability, fairness, and ethical decision-making in organizational settings.
7. Spiritual Leadership exhibited the lowest but statistically significant effect on Sustainable and Ethical Organizational Practices, suggesting that purpose-driven leadership contributes positively to organizational sustainability, although its influence is comparatively less direct than other dimensions.
8. The overall regression model demonstrated strong explanatory power, indicating that the combined dimensions of Value-Driven Management explained a substantial proportion of variance in Sustainable and Ethical Organizational Practices.
9. The empirical findings validated the proposed conceptual framework, confirming that value-driven management serves as an effective mechanism for promoting environmental sustainability, social responsibility, ethical governance, and ethical organizational climate.
10. The results further support the relevance of Bhagavad Gita principles in contemporary organizational management, demonstrating that values such as righteous duty (Dharma), selfless action (Nishkama Karma), and collective welfare (Lokasangraha) can be reflected through modern leadership and organizational practices.

6.0 Conclusion

The research finds that Value-Driven Management has a positive and major role to play in the development of Sustainable and Ethical Organizational Practices in the modern organizations. The results show that companies with good ethical practices, purposeful leadership, and collective responsibility culture are more inclined to embrace sustainable and ethically sound practices. Servant Leadership was the most powerful dimension among the dimensions, which means that selfless and people-centric leadership is the most influential on the organizational outcomes. The contribution of Values-Based Organizational Culture and Ethical Leadership were also significant, which supports the significance of integrity and common ethical standards in responsible behavior. Though the impact of Spiritual Leadership was relatively small, it was still a significant contributor as it contributed to purpose and intrinsic motivation. On the whole, the findings confirm that value-based strategies, which are conceptually consistent with the ideas of the Bhagavad Gita, can be successfully used to increase the sustainability of organizations and their ethical behavior. Nevertheless, the research also suggests that these philosophical principles do not work directly as measurable constructs but indirectly via the well-established leadership and cultural processes. Thus, value-based leadership practices can be an effective way to implement a long-term sustainability and ethical excellence in the organizational systems.

7.0 Limitations of the Study

1. The research is also limited to the respondents in the NCR region and thus, the research results cannot be generalized to other regions with different cultural, organizational or economic backgrounds.
2. The data was gathered at one time only, which did not allow making causal conclusions and tracking the changes in the value-driven management practices over time.
3. The research is based on self-reported data, thus it can be affected by social desirability bias, particularly in the case of ethical and value-oriented constructs.
4. The questionnaire questions were based on the already existing validated scales and were contextualized to fit the Bhagavad Gita principles, which can have an impact on the initial validity and reliability of the constructs.
5. The connection between the constructs of management and the Bhagavad Gita principles is interpretive and not directly quantifiable, which can bring subjectivity in the theoretical alignment.
6. The research concentrates on the few aspects of value-based management and fails to consider other possible variables that may have an impact like the size of the organization, the type of industry, and other leadership styles other than the selected constructs.

7. Both independent and dependent variables were measured by the same instrument, which means that there is a possibility of common method variance to influence the results.
8. The research does not look at long-term impacts of value-based management, and thus, restricts the understanding of sustainability outcomes in the long term.

9.0 Recommendations and Suggestions for Future Research.

1. Leadership development programs, performance reviews, and organizational policies should be formalized into the management systems of organizations to ensure that ethical, servant, and purpose-driven leadership are integrated in the management systems of organizations.
2. As servant leadership demonstrated the greatest influence, organizations need to focus on leaders that focus on the well-being of employees, teamwork, and selfless service to improve sustainable and ethical performance.
3. Organizations need to instill ethical principles into their day-to-day activities by integrating the policies, reward systems and decision making with the principles of fairness, integrity and the common good.
4. Environmental and social responsibility cannot be regarded as marginal activities but must be included in the main business strategies, which will guarantee ethical and sustainable development in the long run.
5. To develop trust and avoid unethical practices, organizations ought to have strong governance systems, such as explicit ethical standards, accountability frameworks, and transparent decision-making to ensure that organizations are not involved in unethical behaviors.
6. The significance of value-based behavior should be highlighted in training programs, workshops and organizational communication based on the contemporary management practices and philosophical theories such as the Bhagavad Gita.

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