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Integrating Indian Governance Philosophy With Contemporary Management Systems: A Conceptual And Bibliometric Analysis

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Abstract

This research will attempt to combine the Indian Knowledge Systems and modern day management sciences by suggesting a unique conceptual framework that will reconcile ethical philosophy with the present day Human Resource and Accounting processes. Based on the principles of ancient Indian governance idea, the study is made to come up with the MA-SHE (Manusmriti Arthashastra to Sustainable Human Effectiveness) model which conceptually, connects values like duty, truth, ethical wealth creation, and service with current-day corporate governance, auditing, human capital development, merit-based recruitment, financial control, and leadership succession. The methodology used in the research is conceptual synthesis and bibliometric analysis in a dual manner. The conceptual part relates scriptural wisdom in occupational ethics, labor equity, hierarchy, financial discipline and corruption control to modern organizational systems in a systematic manner to emphasize their applicability to ethical and strategic proficiency. A bibliometric analysis of the development of the scholarly work in this field is given to support the theoretical integration and covers 589 publications and 437 sources of 1992- 2025. In the analysis, the results indicate that there is steady research output growth over the years, collaborative authorship patterns are very high, and the level of internationalisation is high as the research output is represented by both developed and developing economies. According to the findings, the indigenous knowledge-based frameworks are gaining momentum and are becoming well-established in the world academic and organizational discourse, and the academic impact is present in terms of citation impact and front-line publication houses.

This paper finds that the combination of ethical HR practices, with responsible financial systems with Indic wisdom can be used to enhance the sustainability of the organizations, the quality of governance and the effectiveness of human performance in the long term. The research can help in transforming the concept of management thinking by offering a framework based on empirical information and philosophically informed argumentation and also have practical implications on corporate governance, working on policies and future studies such as the creation of value-based performance system and comparisons with the Western models of management.

KEYWORD: Indian Knowledge Systems; Ethical Governance; Human Resource Management; Accounting and Auditing; Corporate Governance; Sustainability; Indigenous Management Frameworks; Bibliometric Analysis; Human Capital Development; Strategic Effectiveness

Introduction

The twenty-first century has been characterized by radical changes in organizational operations, which are characterized by rising requirements to accountability, sustainability, and ethical talent management in all industries (Rezak et al., 2023). The conventional performance measurement frameworks, which are mainly focused on financial performance and short-term shareholder returns, have failed to work in organizations operating in an increasingly complex environment with the accelerated globalization, technology disruption, regulatory complexity, and heightened stakeholder scrutiny (Pistoni et al., 2018). The recent scandals with big companies, the inability of internal audit systems, the overall disengagement of employees have shown the fundamental flaws of the purely transactional management models, which do not connect ethical intent and the functioning mechanisms (Suklum & Ozturk, 2022). Talent has become the key to the competitive edge of the knowledge economies, and organizations are facing increasing demands to be socially responsible, environmentally responsible, and ethically governed at the same time (E-Vahdati & Binesh, 2022). This paradox puts a significant strain on organizational leaders to create management systems that would strike a balance between efficiency and ethics, profitability and purpose, strategic goals and welfare of stakeholders. The emergence of environmental, social, and governance (ESG) frameworks indicates that organizations understand the necessity to establish long-term sustainability through the inclusion of the ethical factor in the mainstream business activities instead of considering ethics as secondary compliance-related issues (Rezapouraghdam et al., 2019).

The modern literature of management is becoming more and more aware of the shortcomings of traditional models because of their Western-centric theoretical basis. Although useful in most situations, these models tend to be insufficient in accounting the various cultural practices, ethical underpinnings, as well as philosophical systems that describe global organizations that are present in different continents and cultural settings (Kaur and Tomar, 2023a). As global businesses move to non-Western markets and diversify their stakeholder bases, the need to have management paradigms that celebrate cultural pluralism and still cohere operations is even more pressing. The organizations that work in the intercultural environment often experience the mismatch between Western management principles that focus on the individual performance indicators and the local values and beliefs that focus on the collective good and communal harmony, thus creating friction, resistance, and implementation failures (Robinson, 2023). Moreover, western management

paradigms tend to have difficulties in defining the moral grounds of ethical action, instead basing it on regulatory adherence and alignment of self-interest. This brings about a weakness in ethical violations as laws become unclear or when the stakeholders feel that the personal or organizational interests are in conflict with ethical responsibilities. The current existence of corporate scandals despite well-developed compliance

mechanisms implies that regulation frameworks are not enough to produce sustainable ethical cultures.

In this context, academic and practical interest has been growing in the native knowledge systems (IKS) as depositories of the locally based but possibly globally adaptable systems of management, ethics, and financial governance. Millennia of accumulated wisdom in Indian Knowledge Systems, in the form of scriptures, philosophical treatises, and socio-political literature, have especially dense intellectual resources to draw upon to answer such basic organizational questions: How should humans be treated in productive enterprises? What can be done to manage resources in an ethical and sustainable way? What can leaders do to be responsible in exercising power? What can be done to ensure financial systems are both integrity-oriented and collective wellbeing-oriented? (Manu, 1886a). The Manusmriti and Arthashastra are the most relevant Indian philosophical texts to the contemporary management practice. The Manusmriti, the classical text of dharma literature, encodes individual and institutional duties (dharma) and focuses on ethical behavior, professional responsibility, wage justice, and labor relations fairness - prescriptions that directly predict modern HR issues (Manu, 1886a; Ranjan Prasad, 2022). The reading confirms that every career has some moral commitments that are non technical and work is a vocation, not just an economic exchange. The Arthashastra provides specifications of the statecraft, administration, and economic regulation, with an accent on fiscal responsibility, fraud management, hiring based on merit, and succession of leadership- principles, which are similar to contemporary accounting and organizational performance (Ranjan Prasad, 2022). Collectively, these writings offer a holistic dualistic model of ethical intent and administrative and financial rigor, and encompass the principle of accountability (uchita), truthfulness (satya), duty (dharma), sustainable wealth creation (artha), giving back (seva, dana) and non-harm (ahimsa) (Edgar K, 2021; Ranjan Prasad, 2022).

Theoretical Background

Manusmriti in the Human Resource Management.

The Manusmriti acts as a guidebook in the development of ethical concepts in human resource management by providing detailed prescriptions of occupational responsibilities, work fairness and corporate hierarchies (Edgar K, 2021). It codifies dharma (duty) on the individual and institutional levels, thus, highlighting moral behavior, professional accountability, wage equity, and justice in labor relations, which are also applicable to modern HR issues (Pramasvati and Holil, 2018a). Specifically, the principles of the Manusmriti define a system of job design, occupational roles, and duties of each occupation and, therefore, provide an organization with clarity that contemporary HR practices aim to accomplish through elaborate job descriptions and competency models (Manu, 1886b). Occupational dharma in the Manusmriti holds the idea that every career has a set of ethical duties and norms that should be followed (Manu, 1886b). This is not only compliance, but it builds a moral base to professional practice and puts employees not as a contracted asset, but as a vocation of calling and with ethical duties. Prescriptions of fair wages and proper working hours in the text deal with some of the basic issues of labor justice and foresee the contemporary labor regulations and ethical work practices by centuries (Edgar K, 2021).

To this end, the framework prevents exploitation, and it makes organizations have a moral duty to take care of their employees beyond the minimum wage. The hierarchical order that is captured in Manusmriti provides an advanced form of organizational structure that combines authority with moral responsibility, thus standing out of the command and control based models. In this connection, the Manusmriti system makes leaders fiduciaries charged with the responsibility of protecting the well-being of subordinates, a concept that is becoming more accepted in the literature of modern HR as a key to ethical leadership and a healthily sustainable organizational culture (Pramasvati and Holil, 2018b).

The Arthashastra in Accounting and Financial Governance

The Arthashastra provides a detailed structure of financial administration, financial management, and accountability that anticipates fundamental values of modern accounting and internal controls. The specifications it includes regarding the statecraft, administration, and economic governance highlight the importance of fiscal accountability and fraud detection, which forms the intellectual basis of modern audit systems and financial controls (Ranjan Prasad, 2022). The methods of treasury management in the Arthashastra, the systematic auditory procedure and the prevention of fraud show the ancient understanding of the need to have systematic financial control; it proves that the ethical financial management requires institutional tools of control and verifying (Kaur and Tomar, 2023a).

The principles of the Arthashastra are very close to the contemporary accounting practice through a number of distinct mechanisms. First, its focus on resource management ensures that the financial resources are used in an efficient and ethical manner in achieving the organizational goals. Second, the structure of its fraud detection and misappropriation prevention implies that financial control has practical and ethical purposes to ensure the safety of organizational resources, as well as to maintain the trust of the society. Third, the merit-based officials recruitment and performance appraisal prescription makes the human resource field financially responsible, as the integrity of accounting requires the ethical nature and effectiveness of the officials in charge of the financial systems (Kaur and Tomar, 2023b). The idea of uchita (accountability) in the Arthashastra makes the financial officers responsible to the duties they have and not just to the functions that they perform in the organization and hence gives the office of the financial officers an ethical meaning. This form of stewardship therefore places financial managers under a duty to act in the best interest of the organization and the society in general and goes beyond profit maximisation to include the welfare of the wider stakeholders (Kaur and Tomar, 2023a).

Integration via the MASHE Framework

The MA-SHE Framework brings together the merits of the two ancient texts into one approach to managing organisations. The Manusmriti furnishes the ethical base that emphasises on human dignity, fair treatment, and the moral obligations of organisations to the employees; the Arthashastra furnishes the operational mechanisms that maintain accountability, identify infractions and promote systemic integrity (Dey, 2025). The outcome of this integration is the creation of a complete system in which ethical intent, as stipulated in Manusmriti, exists not as an individual conscience phenomenon but is imbedded in systematic accountability systems as stipulated in Arthashastra (Sarkar, n.d.). Companies that use this model show that ethical conduct is institutionalised and has open procedures, measurable results, and penalties to breaches (Yazdi et al., 2018). The MA-SHE Framework allows organisations to put to practice ancient principles by using particular HR and accounting functions. The framework in recruitment and selection requires merit-driven procedures which do not solely examine technical competence as also ethical character and devotion to organisational dharma. The ethical reasoning should be included in training and development programmes alongside the development of skills, as the absence of character in competence creates organisational risk (Ramly & Tanjung, 2021). The MA-SHE Framework-based performance appraisal systems combine both quantitative and qualitative indicators of ethical behaviour, fairness and organisational wellbeing contributions. This methodology helps to curb distortions that would otherwise be created by using purely financial measures to encourage unethical conduct. The idea of succession planning turns into the means of discovering and training leaders that are both competent and ethically dedicated, thus overcoming the modern issues of the quality of leadership pipeline (Kokt and Palmer, 2019).

The framework in accounting and financial reporting provides that transparency and truthfulness (satya) are commitments that must never be compromised. Moral authority Internal audit functions derive authority in the framework of the explicit commitment of the framework to truth-telling and accountability, which enables the auditors to perform their functions uncompromisingly. Financial controls, in turn, articulate organisational dedication to ethical behaviour as opposed to administrative compliance provisions (Tinkelman, 2015).

Resolving the Modern Organisational Problems.

The MA-SHE Framework of integrating IKS fills key gaps in the modern management practice. Since organisations are increasingly faced with the pressure to be socially responsible and to be responsible stewards of the environment, the frameworks non-harm (ahimsa) and wealth creation (artha) provide moral justification to sustainability projects. CSR and ESG models gain greater legitimacy when associated with scriptural values as opposed to being viewed as foreign requirements or marketing actions (Lee, 2024).

The issue of ancient structures in solving talent management issues therefore becomes more relevant in the knowledge economies where organisational performance largely depends on the participation of employees and the organisational ethics.

Risk Management and Role in Organisational Governance.

The MA-SHE Framework is an integrated strategy of corporate governance combining ethics and operational controls. The framework improves the quality of organisational decision-making by setting the principle that governance has other moral functions other than compliance. Manusmriti principles included in the board-level governance have the impact of highlighting fiduciary duty and stakeholder welfare, whereas Arthashastra principles ensure the verification systems and accountability structures are part of the governance mechanism (Tariq and Gupta, 2024). The risk management systems based on this framework acknowledge the fact that ethical failures are the root causes of a large number of organisational risks and not technical oversights. Institutionalisation of ethical review processes and technical controls help organisations to reduce risks associated with fraud, corruption, and stakeholder conflict (Drozdowski et al., 2021).

Role in Overcoming Global Management issues.

Bibliometric analysis shows that the IKS based management strategies are being identified to address global issues of accountability, sustainability and social responsibility. Since organisations work in different cultural settings, paradigms that are based on non-Western epistemology provide avenues through which organisations can adapt to cultural settings without compromising organisational integrity.

The MA-SHE Framework that is based on Indian civilisation but is philosophically universal presents a way of coming up with culturally sensitive but universally applicable management practices (Kaur and Tomar, 2023b).

Research Gap

Although the focus on Indian Knowledge Systems is growing in academic literature, there is still a significant gap in the literature. Most of the current literature considers IKS as cultural heritage that should be conserved instead of being implemented as contemporary models or examines human resource and accounting functions using a purely Western theoretical background without systematically incorporating native views. Bibliometric research has traced the research trends in this emerging discipline, but rarely has this trend been associated with normative structures based on ancient texts. As a result, researchers seldom combine biblical concepts with empirical findings to put forward practical models that can be used in the contemporary organisations.

The current research also seals this gap by having two connected aims. First, it conceptualises MA SHE Framework (Manusmriti Arthashastra to Sustainable Human Effectiveness), which is a combination of ethical human resource practices based on Manusmriti and strategic accounting processes based on Arthashastra wisdom. This framework realises the ancient principles by dharma-based job-design, ethical hiring, merit-based performance management, sustainable financial stewardship, open accountability system, and stakeholder-focused governance. Second, it puts this framework in the context of the changing academic environment through the extensive bibliometric examination of 589 publications published 19922025, showing that IKSbased research is growing and acquiring international acceptance. This study sheds light on the role of integrating ethical HR practices with responsible financial systems using the Indic wisdom as a combination of scriptural roots and empirical research in improving organisational sustainability and help to redefine the thinking of management in the world.

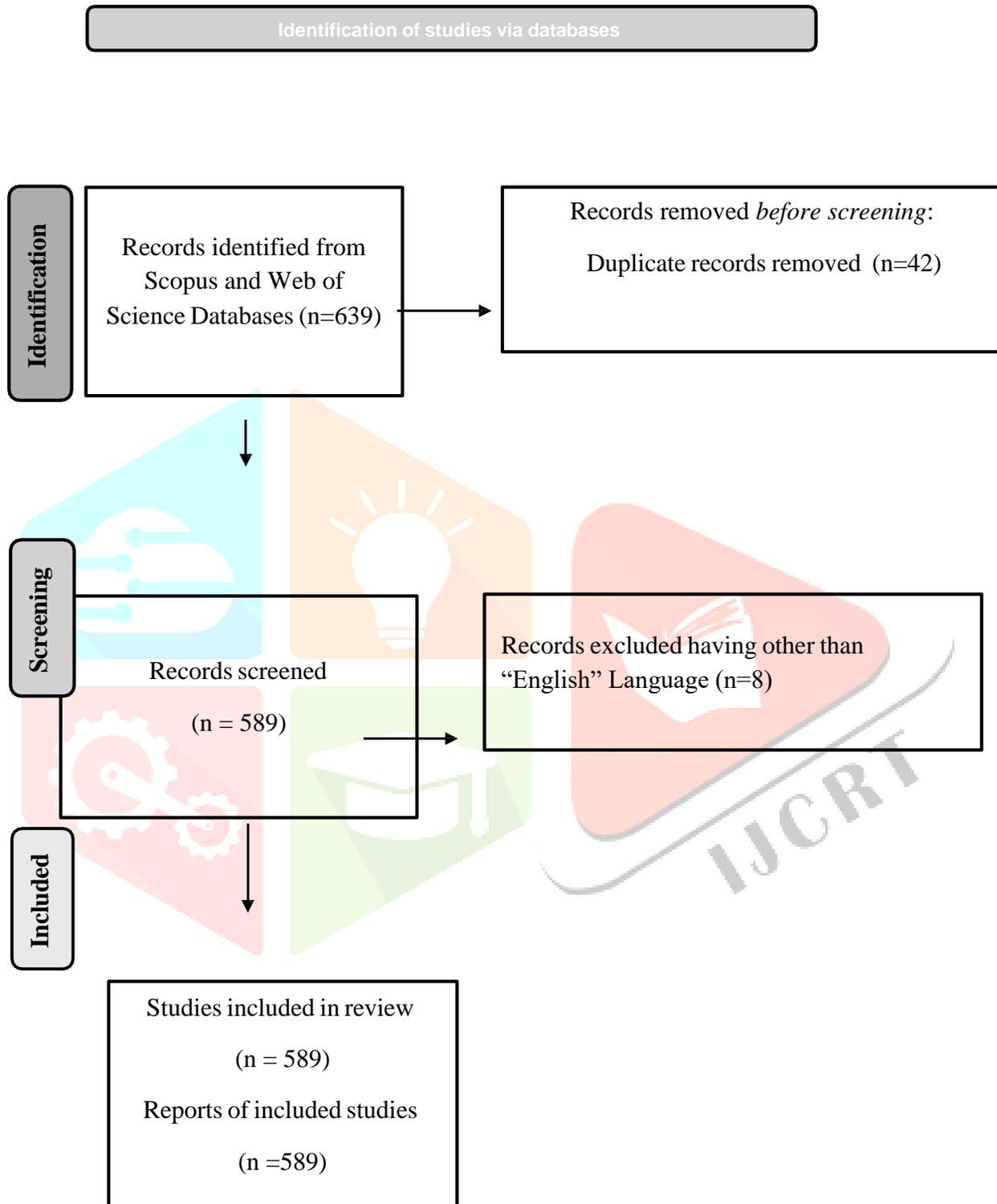
Research Objectives

In order to fill these gaps, this study aims at accomplishing two objectives that are connected to each other:

1. To conceptualize a normative framework, the MASHE Framework, that synthesizes ethical HR activities, as suggested by Manusmriti with strategic accounting activities, as suggested by Arthashastra.
2. In order to put this framework in the context of the changing scholarly environment, it is important to use bibliometric analysis to illustrate the way IKS-based research is growing, diversifying, and gaining international attention.

Methods

Figure 1: PRISMA 2020 flow diagram



(Source:(Matthew J. et al., 2021).

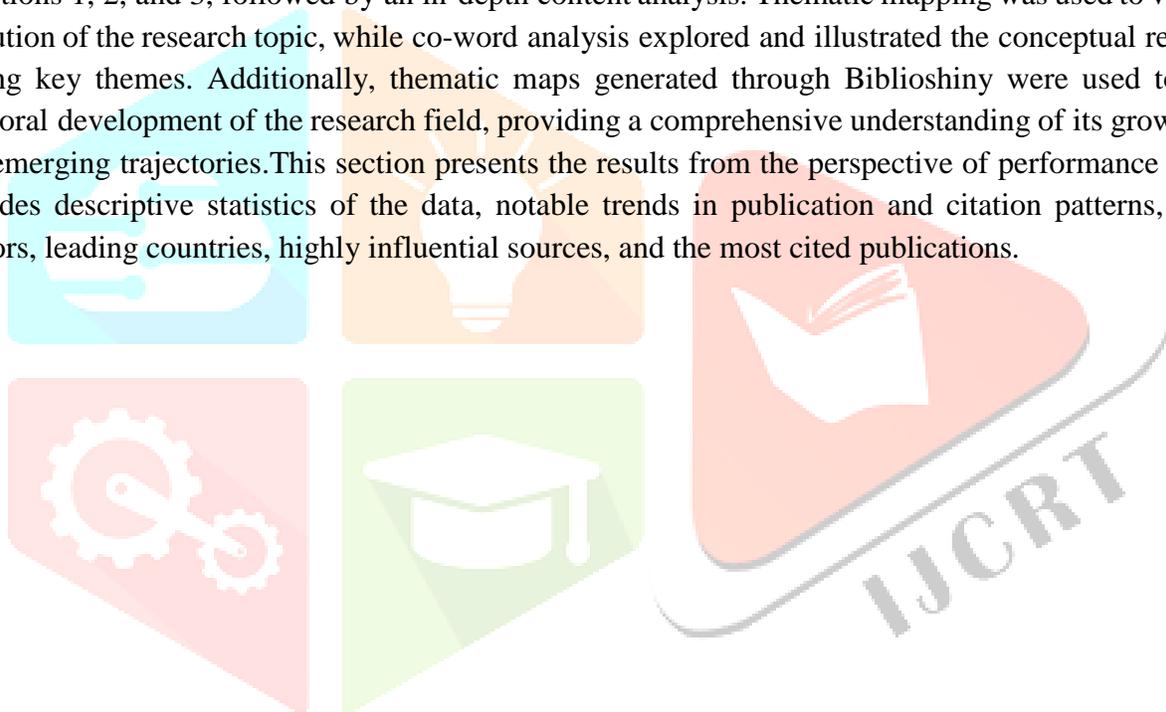
In total, 639 records were first of all retrieved in Scopus and Web of science which are two of the most all-encompassing academic databases. To guarantee the accuracy and reliability of the data, 42 duplicate records were determined and removed with the help of Biblioshiny, which is a bibliometric analysis tool written in R (Aria and Cuccurullo, 2017). The rest of the 589 records were then filtered through the eligibility. Eight

records were eliminated during this step since they were not published in English, instead, they were published in Russian, German or Spanish. The refinement was done using the Bibliometrix package whereby only peer-reviewed articles in journals, books and book chapters were kept in order to be analyzed. Therefore, the bibliometric review included 589 studies. These edited records make up a strong data base to explore the development, academic influence, and future trends in the field of talent management, artificial intelligence, and competency management.

Findings:

Performance Analysis

This study utilized two complementary bibliometric techniques for data analysis: performance analysis and science mapping. The performance analysis addressed the research questions by examining publication and citation trends, identifying the most productive authors and countries, and pinpointing the most frequently cited sources and papers. Subsequently, science mapping methods were employed to investigate Research Questions 1, 2, and 3, followed by an in-depth content analysis. Thematic mapping was used to visualize the evolution of the research topic, while co-word analysis explored and illustrated the conceptual relationships among key themes. Additionally, thematic maps generated through Biblioshiny were used to trace the temporal development of the research field, providing a comprehensive understanding of its growth patterns and emerging trajectories. This section presents the results from the perspective of performance analysis. It includes descriptive statistics of the data, notable trends in publication and citation patterns, prominent authors, leading countries, highly influential sources, and the most cited publications.

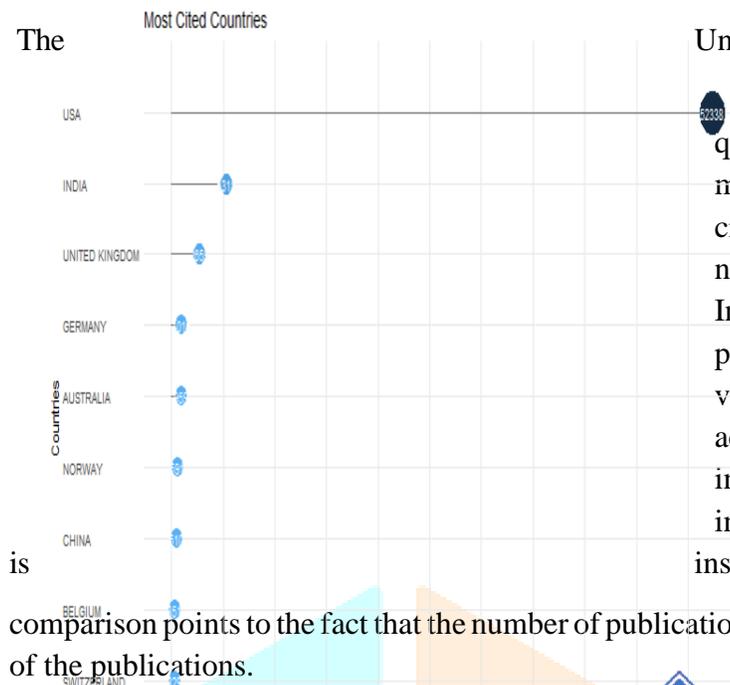


Findings :

Primary details on the data	Results
Timespan	1992:2025
Sources (Journals, Books, etc)	437
Documents	589
Annual Growth Rate %	11.56
Document Average Age	7.09
Average citations per doc	118.5
Keywords Plus (ID)	2308
Author's Keywords (DE)	2044
Authors	15427
Authors of single-authored docs	86
Single-authored docs	88
Co-Authors per Doc	75
International co-authorships %	38.88
Article	427
article; early access	3
article; proceedings paper	7
Book	58
book book	1
book chapter	16
conference paper	1
Editorial	1
editorial material	2
Review	71
review; book chapter	2

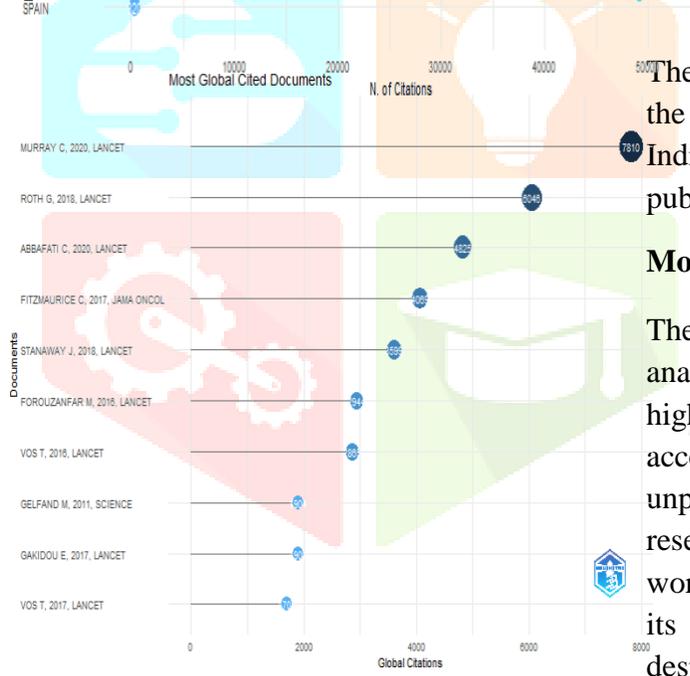
Table 1 reveals bibliographic statistics for the study area, a dataset spanning 1992 to 2025 with a total of 589 documents published across 437 sources, reflecting a robust annual growth rate of approximately 11.6%. On average, the documents are 7.1 years old and exhibit strong scholarly impact, with a mean citation count of 118.5 per document. The thematic richness is evident from the 2,308 Keywords Plus and 2,044 Author Keywords indexed. Authorship details are striking: the study includes 15,427 authors, with only **88** single-authored documents—highlighting the collaborative nature of the field—while an international co-authorship rate of 38.9% underscores global research engagement. The corpus comprises a variety of document types—predominantly 427 articles and 71 reviews, along with 58 books, 16 book chapters, and a handful of editorials, proceedings, and other publications—depicting a versatile and well-rounded scholarly landscape.

Graph 1 Annual Scientific Production output



The United States has the most publications and citation impact, which is evidence of the high quality of research and international scope. Iran is the most productive in terms of publications, but its citation rate is low, indicating that the country does not have much influence on the international level. India is a steadily growing country in terms of publications, but it is citation-poor, which means that visibility and impact of research are not easily achieved. Australia is relatively average in both indicators, and Ethiopia, however, with a slow increase in output, is insignificant in both size and power. This comparison points to the fact that the number of publications does not always reflect the academic contribution of the publications.

Graph 2: Most Global Cited Document



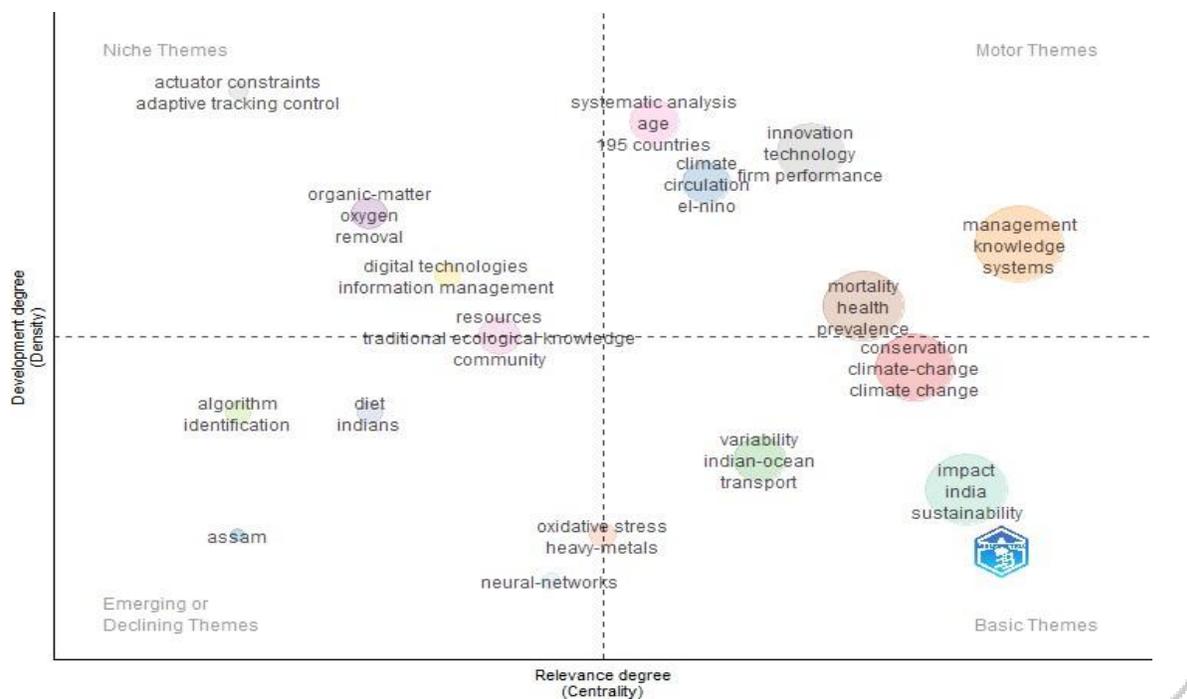
The most-read articles are very important in assessing the accounting talent within the framework of the Indian knowledge system. The table contains 589 publications ranked in terms of citation.

Most Global Cited Documents

The graph of the Most Global Cited Documents analysis shows that there is a strong concentration of high-impact publications during 2020 and, accordingly, during the COVID-19 pandemic and an unprecedented increase in the volume of medical research publications. Most of these highest-ranking works were published in The Lancet, which highlights its importance as the best channel of relaying the desperate, globally significant scientific results in case of a public health epidemic. Other high-impact journals like the JAMA and the science are also on the list but with fewer entries, indicating the supremacy of the Lancet in the fast-paced infiltration of the scientific community. The number of citations is presented in separate levels and the two papers, Johns Hopkins C, 2020, and Lancet (8046 citations) and Mahase E, 2020, and Lancet (7810 citations) are much higher than others, which may be due to their relevance and also may be due to interdisciplinary appeal. The central layer contains publications by Andersen KG, Frieden TR and Rothan HA with references between 3,500 and

prevalence, epidemiology, burden, prevention, and deaths. This cluster seems to concentrate on the outcomes of the public health, disease trends, and epidemiological examination, probably due to its studies in the field of global health monitoring and mortality reduction strategies. There is a small green cluster related to the keywords, including impacts and Africa, which may mean region-specific or geographically-oriented research.

Graph:03 Network visualization demonstrates related degree of research that are interconnected.



The figure gives the thematic map of 19922025. A small group is located in the upper-left quadrant, and it focuses on the keywords actuator constraints, adaptive tracking control, organic matter oxygen removal, and the information management of digital technologies and it is a specialised theme of this period. This is indicative of the increased attention to actuator constraints, adaptive tracking control and its implementation in the present day research area. Four clusters of emerging or declining themes can be found in the lower-left quadrant. These clusters are region-specific or methodological issues, which are either underdeveloped or fade into the background of the research world. The keywords such as oxidative stress and heavy metals are concentrated at the centre of the map. This cluster is marked with low centrality and low density, new fields or declining fields. The upper-right quadrant contains the motor themes that are both high in centrality and density, which are well-developed and highly significant research areas. Two significant clusters in this section include, innovation, technology and management and the second is, knowledge system, mortality and firm performance. These are the themes that relate the accounting talent on the background of the Indian Knowledge system. Lastly, the dominant theme is denoted in the lower-right quadrant, which includes such keywords as variability, Indian Ocean Transport, Impact India, and Sustainability. Although these themes lie at the centre of the field of research, they point to the lack of accounting talent in the context of the Indian Knowledge system. Based on this graph, the management knowledge systems, climate change, and issues concerning health are the strongest and most central driving factors in research nowadays. The issue of sustainability and India influence is general but needs to be more developed, and the areas of technology and ecological knowledge are specialised but not central; at the same time, the region-specific or methodological issues are either in their infancy or are losing their top positions in the research agenda.

Conclusion:

This paper gives an in-depth look at how the ancient Indian Knowledge Systems (IKS), specifically the Manusmriti and the Arthashastra, can be incorporated into modern management science with a proposal to form a MA-SHE Framework (Manusmriti-Arthashastra to Sustainable Human Effectiveness). This integrative model is an interplay of ancient ethical standards, including duty (dharma), truthfulness (satya), ethical wealth (artha) and service (seva) with the contemporary organisational activities in human resource management and accounting.

In this way, it does not only confirm the timeless applicability of scriptural wisdom, but also shows how the ancient doctrines can be applied in the modern, intricate organisational settings to promote long-term sustainability, accountability and ethical governance. A wide corpus of 589 publications published between 1992 and 2025 was included in the bibliometric analysis as a part of this study and allowed mapping the intellectual field and thematic progression of research in this field. The analysis showed that there was a sharp rise in scholarly attention and output with an annual growth rate of 11.6% and a substantial international cooperation especially between scholars in India and the West. The visibility of such journals as the *Lancet* and the *Indian Journal of Traditional Knowledge* highlight the increasing importance and scholarly seriousness of research that involves the application of indigenous frameworks to the mainstream management discourse. The interdisciplinary and cross-cultural nature of applying IKS to the modern management research can be seen in the distributed authorship and global partnerships. Thematic mapping and the co- word analyses show that sustainability, ethical management, and human capital governance are the new areas of research, and the focus is on the introduction of moral philosophy into the operational systems. Interestingly, the research fills a very important gap, connecting normative ethical principles, as available in ancient literature, to empirical bibliometric data. This reinforces the need to embrace culturally based, ethically sound systems that supplement the prevailing Western management paradigms which are frequently accused of having limited cultural flexibility, which in turn helps in improving the level of theoretical and practical applicability. Theoretically speaking, the MA-SHE Framework provides an integrated paradigm that combines both the ethical intent and strategic effectiveness. Its focus on accountability (uchita), ethical reporting (satya), and long-term wealth creation (artha) coupled with non-harm (ahimsa) and giving back (seva) gives it an anholistic approach to the organisational design to support long-term stakeholder well-being over the long term beyond financial performance. This unified vision facilitates the transformation of the short-sighted profit-based approaches towards a more balanced and humanistic management strategy, which adds to the discussion on the ethical governance and corporate social responsibility.

In practice, the framework provides practical information to organisational leaders, policymakers and HR practitioners. Merit based recruitment, sustained training, performance appraisal and clear financial management incorporated into the organisational culture based on the scriptural wisdom can contribute to organisational resilience and ethical adherence. The findings can be used by policymakers to come up with governance mechanisms and performance scorecards based on Indic values, which value fairness, social equity and environmental stewardship. This correspondence with the modern-day ESG and CSR models highlights how Indian indigenous knowledge can influence the global sustainability practices. In general, this paper highlights the significant input that indigenous wisdom can have on the field of global management thinking and practice. It demands a broadened research agenda that aims at operationalisation of Dharma based structures and cross cultural comparative research to enhance the comprehension and utilisation. Through cultivating the discussion between ancient ethical wisdom and contemporary scientific exploration, the study suggests, in the end, an open, ethically informed and sustainable future of organisational governance and talent management. Conclusively, ancient Indian philosophy as it is applied in modern bibliometric findings does not only rejuvenate the ancient knowledge but also creates the path to new, more morally-oriented management systems that address the contemporary global issues of accountability, sustainability, and human

development. This study supports the claim that academic and practitioner activities in the field of indigenous epistemology should continue to be met with scholarly and practical consideration to make the world of management science a richer and more diverse.

Implication

Combining Indian Knowledge Systems (IKS) with modern management concepts has significant implication, both in the practical, theoretical, and social levels.

In a practical perspective, the MA -SHE Framework offers organisations a systematic way of inculcating ethical principles, including accountability, truthfulness, and duty, in human resource and accounting operations. This combination facilitates better governance by ensuring that the internal controls, the auditing processes, and the open reporting mechanisms get strengthened thus reducing the risks of fraud and non-compliance. Merit-based recruitment, well-organized training programmes, performance appraisals and succession planning are also positively applied in human resource management with references to classical literature, including the Arthashastra and Manusmriti which promote talent management that is grounded in competency and ethical principles. Additionally, the focus on philanthropy and non-harm is quite consistent with the modern Corporate Social Responsibility (CSR) and Environmental, Social, and Governance (ESG) practices that require organisations to employ responsible resource management and social equity principles.

Dharma-based frameworks can be used to encourage policymakers and business leaders to create a governance scorecard that integrates both ethical accountability and performance indicators to enhance both transparency and trust among the stakeholders, especially in Indian and multinational settings.

Theoretically, the research would break the current trend of Western-based management paradigms by broadening the intellectual domain with indigenous epistemologies that have cultural backgrounds. It adds value to the management theory by integrating the normative frameworks based on the ancient Indian scriptures which mix the ethical philosophy with the organisational practices. The MA-SHE Framework acts as a conceptual interface between eternal moral values and empirically verifiable processes, thus opening up to additional research, empirical testability, and comparisons with models of the world. The study provides a platform on which interdisciplinary discourse can be achieved between philosophy, ethics, economics and organisational science to create subtle insights into the field of governance and organisational behaviour.

The study contributes to the cultural reclaiming process socially because it glorifies Indian indigenous knowledge, which strengthens the sense of identity and pride when it is applied in contemporary organisational settings. Integration of dharma-based values into organisational operations develops ethical citizenship among workers and executives, which encourages socially responsible behaviour that goes beyond monetary incentive to include social welfare and environmental sustainability. The internationalisation of IKS-based models brings Indian wisdom to the international level that promotes inclusiveness and diversify the global understanding of sustainable development and responsible governance. This highlights the significance of pluralistic management ethics that address to various cultural backgrounds, and also promote the global development of ethical sustainable organisational practices. Taken together, these suggestions testify to the transformational power of the combination of ancient Indian wisdom and modern organisational science. They emphasize that practice, theory and policy need to develop in a way that is ethically sound, culturally sensitive and global.

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