

***SADHANA CHATUSHTAYA SAMPATTI FRAMEWORK FOR  
ETHICAL EXCELLENCE***

**By Chandra Hariharan Iyer**

**Abstract**

Ethical principles are very significant to human life because they include the basic beliefs and standards that contribute to the smooth conduct of society. Without the solicitation of ethical norms, society would be chock-full with corruption and uncertainty, leading to struggle and disharmony. In this paper an attempt is being made to explore the Ethical concept in the Indian philosophical thought as to analyzing self intellectually. This paper analyses the applicability of sadhana-chatushtaya for ethical skill development of next generation managers. Research objectives were to understand concepts of Sadhana Chatushtaya, to relate Sadhana Chatushtaya framework for Ethical skill development and to analyze the possibility of Sadhana Chatushtaya framework for Ethical skill development. Both primary and secondary data were used. Simple random sampling method was adopted and 36 samples were finalized for this study by mailed questionnaire method. Using Microsoft excel tool pack Data analysis was done. In this research study the variables Belief, Vairagya, uparati, titiksha, and healing were found significant. This indicates the confusion prevailing and we can't afford to have a generation with conflicting and confusing value system. We need to inculcate our younger generation with ethical values so that the individuals are strong enough to survive the psychological or social distress and frustrations. Let us try to be ethically intelligent and add ethical excellence to our social values and make a stronger generation!

**Keywords**

Sadhana, Shadsampatti, Ethical, skills

### **Introduction**

Knowledge of Truth alone redeems man from all the restraints, limitations and problems of life. Fundamentally man has no inherent problem. He is that divinity itself. There is no problem in the world too. It is a perfect creation, extremely beautiful too. Problems are man-made which has to be solved by man himself, with the help of right knowledge. The objective of scriptures is to give right knowledge. The right knowledge we can say ethical skill set for the managers. Ethical principles are very significant to human life because they include the basic beliefs and standards that contribute to the smooth conduct of society. Without the solicitation of ethical norms, society would be chock-full with corruption and uncertainty, leading to struggle and disharmony. In this paper an attempt is being made to explore the Ethical concept in the Indian philosophical thought as to analyzing self intellectually.

### **Background of the study**

Every school of Indian Philosophy confirms the strength of ethical ideals. Indian philosophers suggest some practical means of attaining a life of excellence here in this world. The intention of Indian moral philosophy is not only to discuss moral ideals but also to follow the path leading to the moral Ideals. Moral laws or code of conduct is prescribed in such a way that individual progress and social welfare will lead to harmonious living. The goal a morality is the wellbeing of humanity. Indian ethical philosophers address non-violence, love, compassion and good will for all living beings. It is not limited to human beings. It include every human beings, plants, birds, and animals, each visible and invisible structure of life. Whether Nastik or Astik, Indian philosophy was humanistic and aims to seek a balance between individuals inner and outer life, individual and social life. (Dr Chandra Hariharan Iyer)

Business depends on 'TRUST' a lot. Ethics, hence, is a driver of business expansion which demands awareness from boards and investors in a similar way. Ethics is beyond doubt an essential element for business success and it may persist to serve as the blueprint for success in the coming centuries also(D. V. Dr Chandra Hariharan Iyer). Questionable integrity of the professional accountants had lead to focus on accounting regulation. There exists statistical significance in MSMEs with respect to perception as to Accounts professionals integrity comparison(D. R. Chandra Hariharan Iyer). Although the personal and

professional ethos in MSMEs is hardly separable from the owners point of view, the respondent's independent attitude to express their perception as to unethical business practices, questionable attitude, questionable accounting practices, need for ethical organization culture, necessity of ethical accounting regulation and possibility of ethical accounting regulatory audit, give new insight to the business environment in positive manner(D. G. Chandra Hariharan Iyer).

To stimulate the true self, we need to get in touch with our deepest values, standards and passions. This is the only way to bring about ethical self awareness skill which will lead to internal peace and harmony. The widespread themes of sacrifice, unselfishness, humbleness, valor, responsibility, respect, are all aims that we struggle for in our daily lives but we now and then misplace our focus. Self-improvement depends on rewiring your brain for good habits, and that depends on sharpen your self-awareness skill(Dr Chandra Hariharan iyer)! More people will benefit from transparent accountability. Without strong ethical behaviour this very old discipline will collapse. (D. Chandra Hariharan Iyer)

This alteration from the ritual through the intellectual to the emotional ensured the endurance of Vedic truths in India more than 3000 years. There was a moment in time when there was a broad gap between the ritual-texts and the forest-texts. A similar gap is emerging today. On one side are the stories, the rituals and the unbelievable metaphors of Hinduism. On the other surface are the philosophies developed out of Vedic texts. Not many are able to see the link between the two. Reconnecting them is the need of the hour(Devdutt).

This paper analyses the applicability of sadhana-chatushtaya for ethical skill development of next generation managers.

### **Literature review**

Four Means of practice called as sadhana chatushtaya are cultivated on the course of Self-Realization by the school of Vedanta. These allow a clear, steady foundation for the three stages 1. of the practices of listening to the teachings (sravana), 2. reflecting on those teachings (manana), and 3. deep contemplative meditation on those principles (niddhidhyasana). In western phylosophy, it is SQR3= Survey, Qeationing, R3: Read, Recite & Resilience(Swami Jnaneshvara Bharati)

The sadhana-chatushtaya mentioned in the Vivekchudamani by Shankaracharya and other scriptures, are viveka, vairagya, shadakshampat and mumukshutva, At very beginning

that we have to exercise our understanding before we start doing anything. Even in worldly activities, understanding precedes action.(T.N.Sethumadhavan)

Advaita clearly delineates the characteristics and prerequisites (sadhana chatushtaya) of a person qualified to pursue an enquiry into the Self. "That person alone is considered qualified to inquire into the Absolute who possesses discrimination, detachment, the virtues such as tranquility and so on and an intense-longing-for liberation." These virtues are then expounded in the verses 19-29 of Vivekacudamani. (Grimes)

An individual to acquire ethical skills should first equip self with Sadhana Chatushtaya - the "four means of salvation". They are discrimination, detachment, the sixfold qualities of perfection, and strong desire for liberation - Viveka, Vairagya, Shad-Sampat and Mumukshutva. Then only the person who desires moksha will he be able to march forward fearlessly on the path. Not an iota of spiritual progress is possible unless one is endowed with these four qualifications(Sri Swami Krishnananda)

The four-fold qualification for pursuit of jnanam (sadhana chatushtaya sampatti) is stressed in all primary texts of Vedanta. This leads to an orientation in the mind of the seeker that this is a condition for liberation. Maintenance of sadhana chatushtaya sampatti is the best form of expressing my thanks and gratitude to the Lord for bringing me to the spiritual path and upto nididhyasanam (isvara kritajnaartam). Perfect sadhana chatushtaya sampatti is impossible, but one should aim to maintain it in its essentials.(Tattvaloka)

The state of Vedanta is found established on every level when individual life is naturally upheld by the four principle qualities of Vedanta – Viveka, Vairagya, Shat Sampatti and Mumukshatava. Maharishi explains that these qualities cannot be attained by attempting to practice them(Momaya)

## **Sadhana Chatushtaya Sampatti**

### **1.1.Viveka**

Viveka stands for Understanding of Concepts. Let's call it Intelligence. The ability to distinguish truth from falsehood is Viveka. With Viveka, one should put hard work to know and analyze self through meditation. There are three distinguishing stages which are Alert (Jagrit), Dream (Swapna) and Sleep (Sushupti). There are four bodies. 1. Gross Body (Sthula Sharir) that we observe. 2. Subtle Body (Sukshma Sharir) [consisting of 5 Vital Forces (Prana), 5 Sensing Powers, 5 subtle forms of Nature (Sukshma Bhoot), Mind (Mana) and

Intellect (Buddhi). This stays with soul even after death and continues into next life.] 3. Causal Body (Kaarana Sharir) that causes deep sleep 4. Superior Body (Tureeya Sharir) that forms the connection with Ishwar and brings us access to His reservoir of infinite happiness. This stays with soul during Mukti also and enables it to enjoy bliss of Ishwar in utmost capacity. There are 5 layers over soul that is 'I' which are different from us, the Panchkoshas. 1) Annamaya Kosh – The external body made of skin, flesh and bones. 2) Pranamaya Kosh – The system which ensures transportation of vital air. These include 10 kinds of Prana. 3) Manomaya Kosh – Mind (Mana), Ego, Inherent powers of actions like speech, locomotion, grasping, excretion and reproduction. 4) Vijnanamaya Kosh – Intellect (Buddhi), Memory (Chitta), Inherent powers of sensing like hearing, touch, smell, see and taste. 5) Anandmaya Kosh – Sense of pleasure, affection, more or less pleasure.

The employees must strive for internal development rather than only specialize in skill and proficiency. They should sharpen their mind and intellect. Pure heart and mind would influence and sustain enduring values as a basis for improved effectiveness in the organization. Six qualifications for a manager are Uddhyamam saahasam dhairyam bhuddhi sakti paraakramam shadethy yathra varthanthey daivam thathra prakaasayeth: where the six qualifications of entrepreneurship, facing any challenges, courage, wisdom, power, capacity to thrash out the obstacles exist, the blessings of the divine power will automatically be there. (D. R. Chandra Hariharan Iyer)

## **1.2.Vairagya**

Vairagya or Detachment. To reject the desire to achieve whatever is temporary, impure, inanimate and cause of sorrow and replace them with enthused resolve to achieve the permanent, pure, animate and cause of eternal bliss, after due application of Viveka or Intellect is called Vairagya. A person who doesn't have passion for some pleasures does not mean that the fellow doesn't have a passion for anything. He is passionately in love with the truth of life. Anyone who doesn't hanker after the pleasures got out of some extraneous conditions has some understanding because of which this outlook has been brought about. The perceptions of that individual include (Swami Paramarthananda):

- The awareness that all extraneous pleasures are momentary.
- The input-output ratio of energy & the end result is extremely high and therefore the proposition is not worthwhile.

- All self-centered activities result in making the mind more gross & inert.
- With detachment there is possibility of love in relationships rather than dependence.
- There is greater appreciation of beauty and truth of something because of detachment.
- Detachment brings in freedom & fearlessness.
- Detachment brings anand.
- Dependence on extraneous pleasures amounts to affirming our sense of limitation.
- Discrimination of Permanent & Impermanent automatically results in changed perceptions regarding that which is impermanent.
- That which is permanent should be something which is already available and therefore something to be known and not to be got through by any action.

Whoever sees the above facts will be blessed with vairagyam. Yajurveda 19.30 puts it wonderfully: “When you make the determination, you develop into eligible immediately. When you uphold your eligibility through your deeds, you obtain the positive results in terms of happiness, achievements, fulfillment etc. When you see the positive results, your faith increases further and you improve your deeds even further. When the faith becomes constant, you achieve the decisive truth or bliss.” Basic Principle is simplest – Accept truth and reject falsehood proactively. Because falsehood is cause of grief and truth is cause of bliss. Sinful activities (Adharma or Paapa) cause grief and Virtuous activities (Dharma or Punya) cause bliss. (Swami Paramarthananda)

### **1.3.Shatak Sampathi**

Shatak Sampatti or 6-Fold Formula includes property of six qualities. 1. Shama or developing the tendency to perpetually keep our self (our soul) and mind aloof from Adharma (bogus actions that don't cause Mukti) to Dharma (virtuous deeds). 2. mammal genus or developing the tendency to refuse conducting any dangerous deed (that doesn't cause Mukti – sex, fraud, cheating, hatred, lust, adultery, ruthlessness, frustration etc) through our sense and work organs and delight in virtuous actions like self management, peace, compassion etc. 3. Uparati or staying aloof from people that area unit wicked, deceitful or immoral. 4. Titiksha or staying resolved in pursuit of the way and suggests that of Mukti in spite of insults, praises, losses, gains within the mundane world. 5. Shraddha or having full religion on our inner-voice, knowledge of Vedas and different truthful texts and folks, once having evaluated through Viveka. Shraddha doesn't mean blind religion within the fanciful, however full

passion in pursuit of what has been understood to be true. Doubt or extra skepticism is that the instruction for destruction. 6) samadhana: is mental soundness, equilibrium and calm that provides a balanced inner life. excellent concentration ensues once samadhana comes regarding because it is that the fruit of the opposite 5. The mind gets settled in its supply and doesn't wander without aim, transportation regarding mental stability and poise

The Taittiriya Upanishad is that the most encouraging of all the Upanishads. Its tone is instructive, and it lists variety of virtues to be determined. To respect the law, to inform the reality, to apply penance, self-control and tranquility, to apply humanism and to create to multiply the race area unit the necessary virtues

Indian sacred writing principles teach U.S. the self management techniques viz 1) Brahmajnaana prayaanam: Ayam aathmaa brahma: divinity all told living beings 2) Dharma jnaana prayaanam: doing the fate while not a hidden agenda however with dharmic values 3) Karmajnaana prayaanam.: active karmayoga in life 4) Chittasudhi – Mind purification 5) acceptive the SELF and also the outer world because it is 6) making acceptable Mental Attitude: 7) active Detachment for self management. (D. R. Chandra Hariharan Iyer)

Aapyaayanthu mamaangaani vaak praana chakshu srothra balamindriyaani cha sarvaani: For enterprise all the missions let our manager's words, soul, eyes, ears, purposeful organs become sturdy. Managers need self coordination and intellectual intelligence. This inner intelligence brings U.S. religious writing, that is that the ancient Indian term for deep knowledge and psychological feature information of the best reality. the applying of this inner intelligence is Yoga within the deeper sense of the term, which suggests 'union, integration and coordination of all the elements into one organic flow (Dr Chandra Hariharan Iyer)

#### **1.4.Mumukshutva**

Mumukshutva refers to need for Mukti. AN intense probing for liberation, it is the fourth of the main qualifications. If one is equipped with the other three, this unwavering focus and desire for liberation will be natural. Mumukshutva should be steady, unflickering and of a burning type. If one feels one does not have this burning mumukshutva, one should work hard to practice the other three which will give rise to it naturally. This Mumukshutva brings strength of temperament in a soul that can astonish mundane people. Unlike hunger or thirst or suffocation that makes pain for soul, Mumukshutva carry a plane of happiness that

one cannot envisage otherwise. Mumukshutva itself is the most magnificent state to have in this the human race. And its goal is even more wonderful!

## **2. Research objectives**

- To understand concepts of Sadhana Chatushtaya
- To relate Sadhana Chatushtaya framework for **Ethical** skill development
- To analyze the possibility of Sadhana Chatushtaya framework for **Ethical** skill development

## **3. Research methodology**

Descriptive research methodology is used as the core concept of this research paper. Available sources from secondary streams are used for the comparative analysis; those include literature of ancient Indian history, philosophy of India, Sanskrit texts, interpretation works of oriental literature and texts, and other commentary works which are found relevant to the time and the context. Suitable Questionnaire was drafted and mailed. Simple random sampling method was followed. 36 samples were finalized for this study. Using Microsoft excel tool pack analysis was done.

## **4. Data analysis and Interpretation**

The following table shows gender wise percentage analysis of the variables.

I. Table 1 Genderwise percentage analysis

| Genderwise percentage analysis |        |     |     |     |     |      |     |     |     |     |       |     |     |     |     |        |     |     | A   | D | N |
|--------------------------------|--------|-----|-----|-----|-----|------|-----|-----|-----|-----|-------|-----|-----|-----|-----|--------|-----|-----|-----|---|---|
| Variable                       | Female |     |     |     |     | Male |     |     |     |     | Total |     |     |     |     | total% |     |     |     |   |   |
|                                | HA%    | A%  | N%  | D%  | HD% | HA%  | A%  | N%  | D%  | HD% | HA%   | A%  | N%  | D%  | HD% |        |     |     |     |   |   |
| V1                             | 14%    | 39% | 6%  | 0%  | 0%  | 3%   | 39% | 0%  | 0%  | 0%  | 17%   | 78% | 6%  | 0%  | 0%  | 100%   | 94% | 0%  | 6%  |   |   |
| V2                             | 3%     | 47% | 3%  | 6%  | 0%  | 0%   | 17% | 22% | 3%  | 0%  | 3%    | 64% | 25% | 8%  | 0%  | 100%   | 67% | 8%  | 25% |   |   |
| V3                             | 0%     | 33% | 14% | 11% | 0%  | 6%   | 11% | 14% | 11% | 0%  | 6%    | 44% | 28% | 22% | 0%  | 100%   | 50% | 22% | 28% |   |   |
| V4                             | 19%    | 33% | 3%  | 3%  | 0%  | 11%  | 11% | 11% | 8%  | 0%  | 31%   | 44% | 14% | 11% | 0%  | 100%   | 75% | 11% | 14% |   |   |
| V5                             | 14%    | 28% | 17% | 0%  | 0%  | 6%   | 22% | 6%  | 8%  | 0%  | 19%   | 50% | 22% | 8%  | 0%  | 100%   | 69% | 8%  | 22% |   |   |
| V6                             | 8%     | 14% | 25% | 11% | 0%  | 3%   | 22% | 3%  | 14% | 0%  | 11%   | 36% | 28% | 25% | 0%  | 100%   | 47% | 25% | 28% |   |   |
| V7                             | 3%     | 33% | 19% | 3%  | 0%  | 11%  | 14% | 14% | 3%  | 0%  | 14%   | 47% | 33% | 6%  | 0%  | 100%   | 61% | 6%  | 33% |   |   |
| V8                             | 3%     | 47% | 8%  | 0%  | 0%  | 25%  | 17% | 0%  | 0%  | 0%  | 28%   | 64% | 8%  | 0%  | 0%  | 100%   | 92% | 0%  | 8%  |   |   |
| V9                             | 14%    | 36% | 6%  | 3%  | 0%  | 8%   | 31% | 0%  | 3%  | 0%  | 22%   | 67% | 6%  | 6%  | 0%  | 100%   | 89% | 6%  | 6%  |   |   |
| V10                            | 0%     | 47% | 11% | 0%  | 0%  | 3%   | 28% | 3%  | 8%  | 0%  | 3%    | 75% | 14% | 8%  | 0%  | 100%   | 78% | 8%  | 14% |   |   |
| V11                            | 3%     | 50% | 0%  | 6%  | 0%  | 6%   | 33% | 0%  | 3%  | 0%  | 8%    | 83% | 0%  | 8%  | 0%  | 100%   | 92% | 8%  | 0%  |   |   |
| V12                            | 14%    | 39% | 6%  | 0%  | 0%  | 3%   | 31% | 8%  | 0%  | 0%  | 17%   | 69% | 14% | 0%  | 0%  | 100%   | 86% | 0%  | 14% |   |   |
| V13                            | 22%    | 31% | 0%  | 6%  | 0%  | 0%   | 22% | 17% | 3%  | 0%  | 22%   | 53% | 17% | 8%  | 0%  | 100%   | 75% | 8%  | 17% |   |   |
| V14                            | 14%    | 44% | 0%  | 0%  | 0%  | 3%   | 33% | 6%  | 0%  | 0%  | 17%   | 78% | 6%  | 0%  | 0%  | 100%   | 94% | 0%  | 6%  |   |   |

(Source Primary data)

From the above its found that in case of variables V1 and V14 there is highest agreement and in case of V4,V6 and V7, there is less agreement, so ANOVA test is used to describe the same variables on which respondents are having high and low opinion. The technique of analysis of variance is an extension of the test used to test the equality of several means. In this section the results of analysis of variance performed between Gender of respondents and the Sadhana-Chatustaya Sampatti variables considered.

The following Table describes the results of ANOVA in terms of gender of respondents, sources of variations, degrees of freedom, sum of squares, mean sum of squares, F value, p value and its significance on the study factor.

- **Null Hypothesis: There is no significant difference between the Study genders of respondents on the perception as to the Sadhana-Chatustaya Sampatti**

II. Table 1 GENDER WISE ANOVA TABLE

| ANOVA    |                     |        |   |        |        |         |        |
|----------|---------------------|--------|---|--------|--------|---------|--------|
| Variable | Source of Variation | SS     | f | MS     | F      | P-value | F crit |
| V1       | Between Groups      | 130.68 |   | 130.68 | 561.01 | 0.00    | 3.98   |
|          | Within Groups       | 16.31  | 0 | 0.23   |        |         |        |
|          | Total               | 146.99 | 1 |        |        |         |        |
| V3       | Between Groups      | 66.125 |   | 66.125 | 125.95 | 0.00    | 3.9778 |
|          | Within Groups       | 36.75  | 0 | 0.525  |        |         |        |
|          | Total               | 102.88 |   |        |        |         |        |
| V6       | Between Groups      | 66.13  |   | 66.13  | 108.27 | 0.00    | 3.98   |
|          | Within Groups       | 42.75  | 0 | 0.61   |        |         |        |
|          | Total               | 108.88 | 1 |        |        |         |        |
| V7       | Between Groups      | 93.39  |   | 93.39  | 215.12 | 0.00    | 3.98   |
|          | Within Groups       | 30.39  | 0 | 0.43   |        |         |        |
|          | Total               | 123.78 | 1 |        |        |         |        |
| V14      | Between Groups      | 130.68 |   | 130.68 | 561.01 | 0.00    | 3.98   |
|          | Within Groups       | 16.31  | 0 | 0.23   |        |         |        |
|          | Total               |        |   |        |        |         |        |

|  |  |        |   |  |  |  |  |
|--|--|--------|---|--|--|--|--|
|  |  | 146.99 | 1 |  |  |  |  |
|--|--|--------|---|--|--|--|--|

*(Source Primary data)S – Significant at 5% level ( $p \text{ value} \leq 0.05$ ); NS – Not Significant at 5% level ( $p \text{ value} > 0.05$ )*

It is found from the above Table that the hypothesis is rejected in case of all the variables considered. This perception research study proved significance of the variables Belief, Vairagya, uparati, titiksha, and healing.

## **5. Interpretation of findings**

Understandings of God differ for each culture and person in the world and hence the belief system too. This study found though females response to belief was more, there was no neutral or disbelief in case of males. It's time to educate the generation to clear their ambiguity in their belief system. This study found the respondent's uncertainty as to Dispassion, which is a very important and also a very beautiful quality. Strangely enough it is only with dispassion that one can perceive the beauty & also the truth of something. Only 50% of the respondent agrees to this is which need the attention and remedial action. This study found 47% agreed and 28% were neutral as to Uparati or staying away from people who are wicked, fraudulent or immoral people are the quality many lack now a day.

Compared to Females, males are having positive opinion, as to the need for developing this skill. It is found that 61% agreed and 33% were neutral as to Titiksha is really difficult. Females opined more as to difficulty to balance which shows the high time requirement for culture to educate and train. None of the respondents could disagree as to the power of healing effect of worship. And it is very interesting to note the gender wise significance and that those females who were neutral to believe in God were also agreeing to the power of worship. 6% of those males who were believe in God but were neutral to the healing power of worship. This indicates the confusion prevailing and we can't afford to have a generation with conflicting and confusing value system.

## **6. Limitations**

Even though sample size is less relevant in qualitative research, this research paper can be criticized on the ground of sample size. The number of samples was 36. Non availability of sufficient review of literature forms the limitations. Not much research on the topic was available. The area of the study was restricted to Mumbai metro region

## **7. Further research**

Further research can be conducted with bigger samples and extended geographical locations. Role of culture on the ethical aspect as to practicing sadhana chatushtaya sampatti can be done. The Impact of sadhana chatushtaya sampatti on personality development can be measured.

## **8. Conclusion**

The Viveka, quality of in-depth discrimination is the hallmark of ethical human mind. If one attains vairagya, one is genuine to best of his or her intentions, the capability of discerning truth from falsehood keeps improving and progress happens. Shatak Sampatti acts as basic ethical managerial qualities. Mumukshutva brings strength of character in a soul and leads to be ethical. In the modern times, the mental and ethical strength has been worsening rapidly individually or in any social group. We need to inculcate our younger generation with ethical values so that the individuals are strong enough to survive the psychological or social distress and frustrations. Let us try to be ethically intelligent and add ethical excellence to our social values and make a stronger generation!

## **Bibliography**

Chandra Hariharan Iyer, Dr G Ravindran,. "Episteme: an online interdisciplinary, multidisciplinary & multi-cultural journal Bharat College of Commerce, Badlapur, MMR, India." 30 June 2013. <http://www.bharatcollege.in/PDFs/a-study-on-ethical-aspects-of-accounting-standards--an-exploratory-research-in-msmes.pdf>.

<<http://www.bharatcollege.in>>.

Chandra Hariharan Iyer, Dr Ravindran G. "Indian ethos for transparency in ethical accounting - a conceptual analysi." Journal of Exclusion Studies by indianjournals.com - ISSN 2231-4547 -Indexed Double-Blind Peer Reviewed (2013): <http://www.indianjournals.com/ijor.aspx?target=ijor:jes&volume=3&issue=1&article=007>.

Chandra Hariharan Iyer, Dr Ravindran.G. "A study on Ethical aspects of Accounting profession." International journal of research in commerce, Economics & Management, (Monthly Double-Blind Peer Reviewed (Refereed/Juried) Open Access International Journals ) (2013): ISSN 2231-4245 (ijrcm.org.in/download.php?name=ijrcm-1-vol...issue...issue).

Chandra Hariharan Iyer, Dr.G.Ravindran. ""Indian ethos for ethical accounting self governance - a conceptual analysis"." Elixer International journal in Management 56A "peer-

review" and "refereed" International journal monthly 56A.13862-13864 (2013): 13862-13864.

Devdutt, Pattanaik. "Walk through the vedas." First City 2010.

Dr Chandra Hariharan Iyer. "'Nastik Philosophical perspective to Ethics: A Descriptive Research'." International interdisciplinary Journal (2015): ISSN 2277-9302.

Dr Chandra Hariharan iyer. "Enhancing self awareness skill of Z geerntion managers." Conference proceedings journal by MUTHA college (2015).

Dr Chandra Hariharan Iyer. "Information and communication technology in Vedic India." International conference proceedings by LD Sonawane College (2014): ISBN.978-93-833342-08-2.

Dr Chandra Hariharan Iyer, Dr Vijayalakshmy Ravindran. "EARA model for MSMEs." Journal of RVS institute of management studies, Coimbatore (Double-Blind Peer Reviewed half yearly journal) (2014): ISSN 0975-3435.

Grimes, John. "The Four-fold Proximate Aid to Spiritual Practice." MOUNTAIN PATH January - March (2011): 30-35.

<https://indiaspirituality.blogspot.in/2008/05/sadhana-chatushtaya-varanana.html>.  
2008.

Momaya, Dr. Girish. "Vedanta – Human Life in Perfection and Complete Alliance with Natural Law." 2014.

Sri Swami Krishnananda. "The Realisation of The Absolute". THE DIVINE LIFE SOCIETY, 1947.

Swami Jnaneshvara Bharati. Sadhana Chatushtaya VaraNana. 2008.

Swami Paramarthananda. "Transcription of Pravacanams (talks)." Bhagwan Sri Adi Sankaracharya. Tattva Bodha. Coimbatore: Arsha Avinash Foundation, 2015. 311.

T.N.Sethumadhavan. "Aparokshanubhuti By Adi Sankara- Advaita Vedanta In A Capsule." E-samskriti 9 July 2010: <http://www.esamskriti.com/essay-chapters/Aparokshanubhuti-by-Adi-Sankara--Advaita-Vedanta-in-a-Capsule-2.aspx>.

Tattvaloka. "Unique Nature Of Nididhyasanam." 2014.

## **Bio**

**Dr. (Mrs) Chandra Hariharan Iyer** is working as Assistant Professor ,Department of Management Studies in Birla college, Kalyan(W), Thane - 421301, Maharashtra.