

RELEVANCE OF THE BHAGAVAD GITA'S TEACHINGS TO SPIRITUAL LEADERSHIP AND MODERN BUSINESS ETHICS**RELEVANSI AJARAN BHAGAVAD GITA TERHADAP KEPEMIMPINAN SPIRITUAL DAN ETIKA BISNIS MODERN****Ida Bagus Ngurah**

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The Bhagavad Gita, as one of the sacred texts in Hinduism, not only contains theological and spiritual teachings, but also contains universal values relevant to the challenges of modern life, including in the fields of leadership and business ethics. In the context of globalization and business dynamics filled with competitive pressures, exploring the teachings of the Bhagavad Gita is important to find an ethical and spiritual basis in leadership practices and business decision-making. This study aims to examine the relevance of the teachings of the Bhagavad Gita to spiritual leadership and modern business ethics, by emphasizing the principles of dharma, karma yoga, balance, and moral integrity as universal guidelines. The research method used is library research with a descriptive qualitative approach. Data were obtained through analysis of the primary texts of the Bhagavad Gita, secondary literature in the form of commentaries and academic studies, and previous research from both international and local contexts in Indonesia. The analysis was conducted using a hermeneutic approach to explore philosophical meanings, and a thematic analysis to connect the Gita's teachings with contemporary concepts of spiritual leadership and business ethics. The research findings show that the teachings of the Bhagavad Gita provide a philosophical foundation for service-oriented leadership (seva), sincerity in work without attachment to results (nishkama karma), self-control (samyama), and decision-making based on dharma and universal truth. These values align with the modern spiritual leadership paradigm that emphasizes integrity, self-awareness, and sustainability. Furthermore, in the context of business ethics, the Bhagavad Gita emphasizes the importance of justice, honesty, and social responsibility, which are highly relevant to sustainable business practices. This study confirms that the Bhagavad Gita can be used as a source of inspiration in building spiritual leadership and modern business ethics that are not only oriented towards material gain, but also towards moral, social, and spiritual sustainability.

Keywords: Bhagavad Gita, spiritual leadership, business ethics, dharma, nishkama karma**ABSTRAK**

Bhagavad Gita sebagai salah satu teks suci dalam agama Hindu tidak hanya memuat ajaran teologis dan spiritual, tetapi juga mengandung nilai-nilai universal yang relevan dengan tantangan kehidupan modern, termasuk dalam bidang kepemimpinan dan etika bisnis. Dalam konteks globalisasi dan dinamika bisnis yang sarat dengan tekanan persaingan, eksplorasi ajaran Bhagavad Gita menjadi penting untuk menemukan basis etis dan spiritual dalam praktik kepemimpinan dan pengambilan keputusan bisnis. Penelitian ini bertujuan untuk mengkaji relevansi ajaran Bhagavad Gita terhadap kepemimpinan spiritual dan etika bisnis modern, dengan menekankan prinsip-prinsip dharma, karma yoga, keseimbangan, dan integritas moral sebagai pedoman universal. Metode penelitian yang digunakan adalah studi kepustakaan (library research) dengan pendekatan kualitatif deskriptif. Data diperoleh melalui analisis teks-teks utama Bhagavad Gita, literatur sekunder berupa tafsir dan kajian akademik, serta penelitian-penelitian terdahulu baik dari konteks internasional maupun lokal di Indonesia. Analisis dilakukan dengan pendekatan hermeneutik untuk menggali makna filosofis, serta analisis tematik untuk menghubungkan ajaran Gita dengan konsep kepemimpinan spiritual dan etika bisnis kontemporer. Hasil penelitian menunjukkan bahwa ajaran Bhagavad Gita memberikan fondasi filosofis bagi kepemimpinan yang berorientasi pada pelayanan (seva), ketulusan dalam bekerja tanpa keterikatan hasil (nishkama karma), pengendalian diri (samyama), serta pengambilan keputusan yang

berlandaskan dharma dan kebenaran universal. Nilai-nilai tersebut sejalan dengan paradigma kepemimpinan spiritual modern yang menekankan pada integritas, kesadaran diri, dan keberlanjutan. Selain itu, dalam konteks etika bisnis, Bhagavad Gita menegaskan pentingnya keadilan, kejujuran, dan tanggung jawab sosial yang sangat relevan bagi praktik bisnis berkelanjutan. Penelitian ini menegaskan bahwa Bhagavad Gita dapat dijadikan sebagai sumber inspirasi dalam membangun kepemimpinan spiritual dan etika bisnis modern yang tidak hanya berorientasi pada keuntungan material, tetapi juga pada keberlanjutan moral, sosial, dan spiritual.

Kata Kunci: *Bhagavad Gita, kepemimpinan spiritual, etika bisnis, dharma, nishkama karma*

1. INTRODUCTION

The development of the modern world in the 21st century is marked by globalization, the digital technology revolution, and increasingly complex economic competition. The business world is one of the arenas most affected by these changes. Technological innovation, global market integration, and socioeconomic dynamics present significant opportunities for business growth and improved human well-being. However, these rapid changes also bring new challenges, particularly in the areas of morality, ethics, and leadership.

Phenomena such as corruption, financial reporting manipulation, business monopolies, natural resource exploitation, and socioeconomic disparities are clear examples of ethical degradation in the business world. Major corporate scandals such as Enron (2001), Lehman Brothers (2008), and corruption cases in state-owned enterprises in Indonesia demonstrate that business success not based on moral and spiritual values is only temporary and has the potential to destroy public trust. In Indonesia, the Jiwasraya and Asabri cases are examples of how weak implementation of ethical business governance can lead to significant losses for society.

This situation demonstrates that business success cannot be measured solely in terms of profit. In the modern paradigm, business success must consider the aspects of People, Planet, and Profit (Triple Bottom Line). This means that a business organization must be able to generate profits while simultaneously paying attention to human welfare (people) and environmental sustainability (planet). This aligns with the concept of modern business ethics, which emphasizes the principles of integrity, social responsibility, transparency, fairness, and sustainability. Amidst the moral crisis in business leadership, the need for spiritual leadership has emerged, namely a leadership model that integrates intellectual, emotional, and spiritual aspects. Spiritual leadership is not only oriented towards achieving economic targets but also towards creating meaning, well-being, and harmony for all parties involved in the organization. A spiritual leader is seen as a role model who inspires, guides, and directs his subordinates with noble moral values.

It is in this context that the teachings of the Bhagavad Gita become relevant to study. The Bhagavad Gita is part of the Mahabharata epic and contains a philosophical dialogue between Arjuna and Krishna on the battlefield of Kurukshetra. This text consists of 700 verses that outline universal teachings on dharma (moral obligation), karma yoga (selfless work), jnana yoga (knowledge), bhakti yoga (loving devotion), and self-control. Although derived from the Hindu tradition, the Bhagavad Gita contains universal values that can be applied in various life contexts, including modern leadership and business.

In Bhagavad Gita III.21, Krishna asserts: "What a leader does, others follow. What he sets as a standard, the world imitates." This verse emphasizes that a leader must be a moral and spiritual role model. True leadership is not simply about directing or controlling, but rather about inspiring and setting an example for all members of the organization to follow. In Bhagavad Gita III.19, Krishna teaches: "Therefore, do your duty without attachment to the outcome. By working thus selflessly, one will attain perfection." This teaching is highly relevant to the modern business world, which demands integrity. Business leaders should not work solely for personal gain, but rather carry out their duties with full dedication for the common good. Furthermore, in Bhagavad Gita VI.5, Krishna emphasizes the importance of self-control:

"One should elevate oneself with one's mind, not demean oneself; for the mind can be one's friend or one's enemy." For a leader, self-control is the foundation for making wise and ethical decisions.

The relevance of the Bhagavad Gita's teachings to business ethics can also be seen in the concept of dharma. Dharma teaches that every individual and organization has a moral obligation that must be carried out according to their position in society. In the business world, this can be interpreted as a company's responsibility to not only seek profit but also to make a positive contribution to society and the environment. In addition to the normative aspects of the sacred text, the relevance of religion and business has also been highlighted in various studies. Fry (2003) in his concept of Spiritual Leadership Theory states that spiritual leadership can create vision, hope/faith, and altruistic love that can improve organizational welfare. On the other hand, Pruzan (2008) emphasizes that companies managed with spiritual values can build a better and more sustainable reputation. In the Hindu context, Radhakrishnan (2010) states that the Bhagavad Gita is an ethical guide that is relevant not only in personal life, but also in social and professional contexts.

Several studies in Indonesia also demonstrate the relevance of Hindu teachings in the modern world. For example, Suprpta's (2018) research on Tri Hita Karana shows that local Hindu wisdom can be integrated into the management of tourism companies in Bali to create a balance between economic, social, and environmental concerns. Yasa's (2020) research also found that the application of Hindu values such as satya (truth), dharma (duty), and ahimsa (non-violence) significantly contributes to ethical business practices in Balinese society.

Based on these studies, it is clear that Hindu teachings, particularly the Bhagavad Gita, have real relevance in the modern world, including in spiritual leadership and business ethics. Therefore, this study seeks to delve deeper into the teachings of the Bhagavad Gita to discover leadership values and business ethics relevant to contemporary challenges.

Based on the description above, the formulation of the research problem is as follows: How is the concept of spiritual leadership in the Bhagavad Gita?, How are the principles of modern business ethics understood in the context of globalization?, What is the relevance of the teachings of the Bhagavad Gita to spiritual leadership?, How are the values of the Bhagavad Gita applied in the practice of modern business ethics? The objectives of this research are to: Describe the concept of spiritual leadership in the Bhagavad Gita, analyze the principles of modern business ethics in a contemporary perspective, examine the relevance of the teachings of the Bhagavad Gita to spiritual leadership, describe the application of the values of the Bhagavad Gita in building sustainable business ethics.

Many researchers have studied spiritual leadership and business ethics, both within the context of religion and management philosophy. However, this study is unique in that it specifically examines the Bhagavad Gita as a primary text and connects it to two important concepts in the contemporary world: spiritual leadership and modern business ethics. The originality of this research lies in its attempt to not only interpret the teachings of the Bhagavad Gita philosophically but also apply them to the real world, particularly in modern business and leadership practices. Thus, this research is not only theoretical but also applicable.

2. LITERATURE REVIEW

2.1 Study of the Bhagavad Gita

The Bhagavad Gita is one of the most important philosophical and spiritual texts in Hinduism, serving as a moral and ethical guide for humanity. This text contains a dialogue between Krishna and Arjuna on the battlefield of Kurukshetra, which is essentially not only a discussion about war but also about moral dilemmas, leadership, and life's obligations. The Gita's verses teach humans to carry out dharma, or obligations, responsibly, without

attachment to the final outcome. This principle is known as karma yoga, or selfless work, which forms the basis of work ethics in both social and professional life.

Some scholars, such as Radhakrishnan (2010), assert that the Gita is a synthesis of Indian spirituality that combines metaphysical, ethical, and practical dimensions. The Gita's teachings do not encourage humans to flee from the world, but rather to confront it with spiritual awareness. This is where the Gita's relevance to modern life becomes clear. When humans face the challenges of the business world, fraught with moral dilemmas, exploitation, and materialism, the Gita provides answers that emphasize balance, self-control, and moral integrity.

A study by Chakraborty and Chakraborty (2006) even stated that the Bhagavad Gita can be used as a source for modern management. They found that the Gita's teachings on leadership, decision-making, and emotional control are strongly relevant to managing contemporary organizations. The Gita emphasizes the importance of dharma-based leadership, where a leader is accountable not only to themselves but also to the wider community.

Krishnan's (2007) research also shows that the Gita shares similarities with the concept of transformational leadership, particularly in terms of inspiring, building a vision, and moving followers toward a higher purpose. Thus, it can be understood that the Bhagavad Gita is not merely a religious text, but also a universal guide applicable to modern social, political, and economic contexts.

2.2 The Concept of Spiritual Leadership

Spiritual leadership is a leadership model that has developed rapidly in the past two decades, along with the growing awareness that materialistic and transactional leadership often fails to create meaning and sustainability. Fry (2003) in *Spiritual Leadership Theory* explains that spiritual leadership consists of three main pillars: a meaningful vision, hope or faith, and altruistic love. Leaders who practice spiritual leadership focus not only on short-term results but also on the meaning of work, employee well-being, and organizational sustainability.

Numerous studies have supported this idea. Reave (2005), in his literature review in *The Leadership Quarterly*, found a significant relationship between leaders' spiritual values and ethical behavior, fairness, and integrity. He emphasized that spirituality is inseparable from effective leadership. Marques (2010) in the *Journal of Business Ethics* also found that spiritual leaders are better able to increase employee loyalty and commitment because they foster a sense of meaning in their work.

Zohar and Marshall (2000) introduced the concept of spiritual intelligence or Spiritual Quotient (SQ) as the highest intelligence that helps humans give meaning to life. Leaders with high SQ are able to make wiser decisions, weigh moral aspects, and integrate long-term interests. Thus, spiritual leadership is the answer to the moral crisis in the business world.

In Asia, Krishnan's (2007) research on Gita-based transformational leadership showed that spiritual leaders inspire their followers through moral vision, responsibility, and role modelling. This research reinforces the idea that the Gita can serve as a guideline for modern spiritual leadership. In Indonesia, Putra (2021) found that spiritual leadership based on Bhagavad Gita values can strengthen the sustainability of family businesses because leaders emphasize integrity, moral responsibility, and role modelling.

2.3 Modern Business Ethics

Modern business ethics is a field of study that examines how moral values and ethical principles are applied in the business world. Velasquez (2012) explains that business ethics addresses not only formal rules but also aspects of a company's responsibility to employees, consumers, the environment, and society at large.

Major corporate crises, such as those of Enron, WorldCom, and Lehman Brothers, demonstrate how a lack of ethics can destroy large companies. Treviño, Weaver, and Reynolds (2006) examined ethical practices in various companies and found that companies with strong ethical systems tended to have greater public trust, greater financial stability, and greater resilience to reputational crises.

Fernando and Jackson (2006) found in their Australian research that business leaders with high spirituality are better able to balance shareholder interests with social and environmental concerns. Pruzan (2008) also introduced the concept of corporate spirituality, where companies that integrate spiritual values into their organizational culture have a better and more sustainable reputation.

In Indonesia, Suprpta's (2018) research on the application of Tri Hita Karana in Balinese tourism showed that businesses that practice harmony with God, people, and nature are more sustainable and accepted by the community. Yasa (2020) found that the application of satya, dharma, and ahimsa values in Balinese business practices increases consumer trust and loyalty. This demonstrates that modern business ethics are in fact aligned with the spiritual values taught in the Gita and Hindu traditions.

2.4 Previous Research

Previous research increasingly demonstrates the close relationship between spirituality, leadership, and business ethics. Marques (2010) examined workplace spirituality and found that employees who perceive their work as having transcendental meaning are more loyal and productive. Milliman, Czaplewski, and Ferguson (2003) found that organizational spirituality increases employee job satisfaction, commitment, and performance.

Parboteeah and Cullen (2003) found that religiosity and spirituality influence employees' ethical behavior, with individuals with a spiritual foundation more likely to resist fraudulent practices. Research by Sharma (2011) and Singh and Sharma (2013) emphasized that the Gita provides a foundation for professional ethics for business students, particularly through the teachings of karma yoga.

In the Indonesian context, Suprpta (2018) emphasized Tri Hita Karana in tourism, Yasa (2020) highlighted the values of satya and ahimsa in local businesses, while Putra (2021) emphasized the values of the Gita in family business leadership. All of these studies reinforce the evidence that spiritual teachings, particularly those from the Bhagavad Gita, are highly relevant to modern leadership and business practices.

2.5 Research Position

Literature reviews and previous research demonstrate a consistent relationship between spirituality, leadership, and business ethics. However, studies explicitly linking the teachings of the Bhagavad Gita to both spiritual leadership and modern business ethics are relatively rare, particularly in the Indonesian academic context. Therefore, this study aims to fill this gap, aiming to more comprehensively analyze the relevance of the Bhagavad Gita's teachings to spiritual leadership and modern business ethics, and to provide a theoretical foundation for developing more ethical and sustainable leadership and business practices.

3. RESEARCH METHODS

Research methodology is a crucial aspect of any scientific work as it determines the direction, quality, and validity of the research results. In the context of the research entitled "The Relevance of the Bhagavad Gita's Teachings to Spiritual Leadership and Modern Business Ethics," the choice of methodology is based not only on technical considerations but also on the need to deeply explore the philosophical, ethical, and practical meanings of the sacred text of the Bhagavad Gita and its relationship to the dynamics of contemporary leadership and business. Therefore, the methodology used in this research is designed to enable a

comprehensive exploration of the text, the thoughts of experts, and its relevance to contemporary phenomena.

This research is qualitative with a descriptive-analytical approach. A qualitative approach was chosen because it focuses not on numbers or statistical data, but rather on a deeper understanding of the meaning, value, and relevance of a teaching. According to Creswell (2014), qualitative research allows researchers to interpret phenomena based on subjective perspectives, cultural backgrounds, and human experiences. Therefore, qualitative research is the right choice for examining the Bhagavad Gita's teachings, which are rich in symbolism, philosophy, and universal values.

A descriptive-analytical research design was used to provide a comprehensive overview of the teachings of the Bhagavad Gita and then analyze its relevance to modern spiritual leadership theory and business ethics. Descriptive means this research attempts to systematically explain the contents of the Gita text, the views of experts, and previous research. Analytical means this research goes beyond description, but also elaborates on the meaning, interprets the text, and relates it to the modern context. Thus, this research is not simply a literature review, but rather a critical analysis that builds a bridge between classical traditions and contemporary challenges.

The research data sources consist of two types: primary data and secondary data. The primary data in this study is the Bhagavad Gita text, especially the verses related to the concepts of dharma, karma yoga, jnana yoga, bhakti yoga, and leadership. The Bhagavad Gita was chosen as the primary data because it is the main basis for all analyses conducted. Each selected verse is analyzed based on its context within the Gita, then interpreted to see its relevance to spiritual leadership and business ethics.

In addition, secondary data was obtained from various sources, such as Hindu philosophy books, modern management literature, articles in international journals, dissertations, and previous research. This secondary data serves to enrich the interpretation of the Gita text and provide comparisons with contemporary theories. For example, Fry's (2003) study on Spiritual Leadership Theory was used to compare modern spiritual leadership principles with the teachings of the Gita. Fernando and Jackson's (2006) study on business ethics also served as a basis for assessing the extent to which the Gita's values align with modern business practices. By combining primary and secondary sources, this study is expected to produce a comprehensive analysis.

The data collection technique used was literature review. According to Zed (2008), literature review does not only mean reading books or articles, but also involves understanding, recording, and analyzing relevant ideas. In this study, the literature review was conducted in several steps. First, the researcher identified key verses in the Bhagavad Gita that discuss leadership, dharma, and ethics. Second, the researcher collected various academic literature on spiritual leadership, business ethics, and the application of religious teachings in management. Third, the researcher selected the literature based on its relevance, credibility, and contribution to the research theme. Fourth, the researcher recorded, classified, and organized the literature for subsequent critical analysis.

The data analysis in this study used the content analysis method. Krippendorff (2013) defines content analysis as a research technique that allows researchers to make replicable and valid inferences from a text within its context. In this study, content analysis was conducted by interpreting the Bhagavad Gita text and then connecting it to the concepts of leadership and business ethics. Content analysis was chosen because it is appropriate for examining a text rich in meaning, such as the Gita, and for uncovering its implicit messages.

The content analysis process was carried out in several stages. The first stage was theme identification, in which researchers selected verses that discussed leadership, dharma, karma yoga, or moral principles. The second stage was categorization, grouping the verses based on major themes, such as leadership as an example, self-control, or social responsibility.

The third stage was interpretation, in which researchers interpreted the meaning of the verses by considering the historical, cultural, and philosophical context. The fourth stage was comparison, comparing the interpretation results with modern theories of spiritual leadership and business ethics. The final stage was synthesis, compiling an analysis that integrated the classical perspective of the Gita with modern needs.

Furthermore, the validity of the research was maintained through source triangulation. Triangulation was conducted by comparing various interpretations of the Bhagavad Gita, both from the classical Hindu tradition and from modern scholars. For example, Radhakrishnan's interpretation was used as a classical source, while Chakraborty and Chakraborty's (2006) work was used as a modern interpretation in the context of management. Thus, interpretations of the Gita are not singular, but rather rich and diverse.

A hermeneutic approach was also used in this research. According to Gadamer (1975), hermeneutics is the art of interpreting texts by considering the dialogue between the text, the interpreter, and the context. In this research, hermeneutics allows researchers to understand the Gita not only as a text from the past, but also as a living text relevant to the modern world. With this approach, the Gita's meaning can be drawn into the realms of contemporary leadership and business.

The research location is not physically confined to a specific location, as this research is library-based. However, intellectually, this research operates at the intersection of Hindu religious studies, philosophy, and management. Therefore, data sources are drawn from both international and local literature, ensuring that the resulting analysis has both global scope and local relevance, particularly in the Indonesian context.

The subject of this research is the teachings of the Bhagavad Gita itself, while the object of this research is its relevance to spiritual leadership and modern business ethics. This separation makes the research focus clearer: how the Gita, as a classical text, contributes to contemporary discourse on leadership and business ethics.

The research steps were carried out systematically. First, the researcher defined the research problem, namely the moral crisis in modern leadership and business and possible solutions from the teachings of the Gita. Second, the researcher reviewed the literature to develop a theoretical framework. Third, the researcher conducted a content analysis of the Bhagavad Gita, particularly relevant verses. Fourth, the researcher compared the Gita's teachings with theories of spiritual leadership and modern business ethics. Fifth, the researcher compiled a synthesis and drew conclusions regarding the Gita's relevance in this context.

With this methodology, the research is expected to achieve its objectives: to thoroughly explain the concept of spiritual leadership in the Bhagavad Gita, examine the principles of modern business ethics, and comprehensively analyze the relevance of both. This research is also expected to provide academic contributions to the development of spiritual values-based management science, as well as practical contributions for leaders and businesspeople in addressing moral dilemmas in the era of globalization.

4. RESULTS AND DISCUSSIONS

4.1 Understanding the Teachings of the Bhagavad Gita as a Spiritual Foundation

The Bhagavad Gita is a sacred text that has had a profound influence on the Hindu tradition and the development of world philosophy. This book not only provides spiritual teachings but also outlines moral principles, social responsibility, and practical ethics for living life. Overall, the Bhagavad Gita consists of 18 chapters with 700 verses that cover various paths to moksha, ranging from karma yoga, jnana yoga, to bhakti yoga. In the context of this research, the primary focus is on the values of spiritual leadership and the ethical principles contained therein, and how these values are relevant to the modern business world, which is often fraught with moral dilemmas.

In the dialogue between Arjuna and Krishna, there is a fundamental message that a true leader must practice his dharma with integrity, without being caught up in personal interests. Leadership is not a tool to satisfy ambition, but rather a means to fulfill responsibility to society and the universe. This value provides a spiritual dimension to leadership. A leader who exemplifies the teachings of the Gita will not exercise power solely for personal gain, but for the common good.

Furthermore, the concept of karma yoga in the Bhagavad Gita teaches that selfless action is the true form of leadership. A leader must act sincerely, focus on the task at hand, and be unattached to results alone. This principle aligns with modern leadership, which emphasizes the importance of integrity, self-control, and service. Therefore, the Gita can be read not only as a religious text but also as a universal guide to leadership ethics.

4.2 The Relevance of Spiritual Leadership in a Modern Context

Spiritual leadership in the modern context emerged as a response to the leadership crisis that has occurred frequently in the 21st century. Fry's (2003) research through Spiritual Leadership emphasizes that the current leadership crisis is not merely a managerial crisis, but a spiritual one. Many leaders fail to provide direction and meaning to their followers, resulting in organizations lacking a moral vision. In this regard, the teachings of the Bhagavad Gita provide an answer by emphasizing the importance of dharma and the moral responsibility of a leader.

In the business world, spiritual leadership is becoming increasingly relevant as companies face the need to pursue not only material profits but also create sustainable value for all stakeholders. Numerous studies have shown that companies led by spiritual values tend to be more ethical, socially responsible, and able to maintain public trust. For example, research by Benefiel (2005) confirms that spiritual leadership provides deep meaning within an organization and creates a healthy work culture.

When compared with the teachings of the Bhagavad Gita, a very strong harmony is seen. Krishna emphasizes that a leader must be an example (*yad yad ācarati śreṣṭhas tat tad evetaro janaḥ*), where the leader's behavior will be followed by many people. This principle of example in modern management is known as the term role modeling, namely when a leader becomes a moral and ethical role model for his followers. Thus, the Gita can be seen as a text that embodies the principles of spiritual leadership long before the development of modern theories.

4.3 Business Ethics in the Perspective of the Bhagavad Gita

Modern business ethics evolved from the need to address business practices that often lead to exploitation, injustice, and environmental damage. The principles of business ethics include honesty, fairness, social responsibility, and sustainability. In this context, the Bhagavad Gita provides a strong ethical foundation through the concepts of dharma and karma phala.

The teachings of dharma in the Gita teach that every individual, including a business leader, has a moral responsibility that must not be neglected. Business is not merely an economic activity, but also a sphere of devotion to the welfare of society. An entrepreneur who embraces dharma as his foundation will refrain from fraudulent practices, monopolies, or exploitation, recognizing that every action has moral consequences.

Furthermore, the concept of karma phala emphasizes that results should not be the primary goal in action. In a business context, this principle reminds us that profit should not be sought through destructive means. Furthermore, true business success occurs when material gain aligns with social welfare and environmental sustainability. Thus, the Bhagavad Gita is not only relevant in the spiritual realm but also provides an ethical framework for the modern business world.

Research by Fernando and Jackson (2006) supports this view by showing that integrating spiritual values into business can enhance organizational integrity and build public

trust. This suggests that the principles of the Gita have real relevance in contemporary business ethics.

4.4 Integration of the Bhagavad Gita Teachings with Modern Theory

One of the strengths of this research is its integration of the classical teachings of the Gita with modern theories of leadership and business ethics. For example, the principle of *niskama karma* (acting selflessly) in the Gita is very much in line with the theory of spiritual leadership which emphasizes vision, hope, and belief. Likewise, the principle of *dharma* relates to corporate social responsibility (CSR) in modern business ethics.

This integration demonstrates that the Gita can serve as a philosophical foundation for contemporary management theory. In other words, the Gita is not only historical but also practical in providing moral direction for modern organizations. This demonstrates that spiritual values are not obstacles, but rather empowering in creating sustainable organizations.

4.5 Research Findings

Based on an analysis of the Gita text, academic literature, and previous research, several important findings emerge. First, the Gita teaches spiritual leadership that emphasizes integrity, example, and service. Second, the Gita provides a foundation for business ethics through the principles of *dharma* and *karma phala*. Third, these principles have strong relevance to modern spiritual leadership theory and contemporary business ethics.

These findings suggest that the Bhagavad Gita is a source of universal values that can be a solution to the leadership and moral crisis in the modern business world.

5. CONCLUSION

5.1 Conclusion

This study aims to analyze the relevance of the Bhagavad Gita's teachings to spiritual leadership and modern business ethics. Through a qualitative approach, including literature review and content analysis, the results show that the Gita is not only a religious text rich in spiritual values but also possesses universal power applicable to contemporary leadership and business.

First, in terms of spiritual leadership, the Bhagavad Gita emphasizes the importance of *dharma*, self-control, exemplary behavior, and selfless action (*niskama karma*). These values provide a foundation for leaders to lead not merely for personal gain, but also to serve, provide meaning, and inspire their followers. These leadership principles align with modern spiritual leadership theory, which emphasizes vision, values, and meaningfulness as the core of leadership. Thus, the Gita can be a relevant source of inspiration for today's leaders facing a moral and spiritual crisis.

Second, in the realm of business ethics, the Bhagavad Gita offers moral principles through the teachings of *dharma* and *karma phala*. *Dharma* teaches that business should be conducted as a moral obligation, not solely for material gain, but also for the well-being of society and environmental sustainability. The principle of *karma phala* emphasizes that actions must be carried out responsibly, without attachment to results, thus encouraging ethical and sustainable business practices. These values align with modern business ethics, which emphasize integrity, social responsibility, justice, and sustainable development.

Third, this study also found that there is a strong alignment between the teachings of the Gita and contemporary theories of leadership and business ethics. The concept of role models in the Gita aligns with role model management theory, the teaching of *karma yoga* parallels servant leadership, and the principles of *dharma* are closely related to the practice of corporate social responsibility. Thus, the Gita is not only a spiritual text, but can also be seen as a classic management text relevant across time.

Overall, this study confirms that the Bhagavad Gita can make a significant contribution to addressing the challenges of modern leadership and business. In a world often mired in materialism and moral crisis, the Gita's teachings present alternative values that emphasize the balance between worldly pursuits and spiritual responsibility. Therefore, the Gita can be used as a universal ethical resource that can strengthen leadership and business practices to be more humane, moral, and sustainable.

5.2 Suggestions

Based on the research results, several recommendations can be put forward. First, organizational leaders, whether in business, government, or education, are advised to integrate the spiritual leadership values taught in the Bhagavad Gita. This can be done by using dharma as a moral guideline, prioritizing role models, and cultivating an attitude of devotion in leadership. Leaders grounded in spiritual values will be better able to maintain integrity and build trust in their followers.

Second, it's crucial for businesspeople to understand that material gain should not be the sole objective. Business practices based on dharma and the principles of karma phala will yield more sustainable success and have a positive impact on society. Therefore, companies need to strengthen their commitment to business ethics, social responsibility, and environmental sustainability by incorporating spiritual values into their decision-making.

Third, for academics and researchers, this study opens up a broader opportunity to explore the relationship between classical texts and modern management science. Further research could be conducted using a comparative approach across religions or cultures to gain a more comprehensive understanding of the contribution of spiritual values to leadership and global business. Furthermore, field research could be conducted to see how the principles of the Gita are actually applied in real organizations.

Fourth, for the wider community, especially Hindus, the teachings of the Bhagavad Gita can serve as a practical guide for daily life, not only in religious rituals but also in work, business, and social interactions. The Gita's universal values can help individuals find a balance between material and spiritual pursuits, thereby making life more meaningful.

Thus, this research is expected to provide theoretical and practical contributions to the development of spiritual leadership and modern business ethics. The Bhagavad Gita proves itself to be a timeless text, capable of providing inspiration and solutions to the moral challenges facing humanity in the era of globalization.

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