

# Srimad Bhagavad Gita Guidelines for Ethical Wealth Maximization: An Empirical Study on its Impact on Business Stakeholders

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## ***Abstract***

*The paper attempts to evaluate the inclination of Business Stakeholders towards Ethical Wealth Maximization Practices guided by the teachings of Srimad Bhagavad Gita. Wealth Maximization of Stakeholders being the primary goal for survival in today's business environment, the senior management may be tempted for unethical means to improve the wealth within a short period. When these unethical practices come to knowledge of Regulatory authorities the penalties for these offences are huge loss in Reputation and Stakeholder Confidence leading to erosion of Stakeholders Wealth. The recent scams of Satyam Computers and Bhushan Steel bear evidence to this. Taking a cue from these facts a spiritual learning methodology based on Bhagavad Gita was designed in the form of three pillars of ethical wealth maximization practices. The First pillar discusses about Satvik Personality for Tranquility of Mind and taking prudent business decisions. The second pillar teaches one to be Stitha-Pragyna in the face of adverse business conditions accepting change as the law of universe. The Third pillar preaches Karma yoga transforming a person from result oriented to action oriented dedicating the results to God and detaches the Stakeholder's personal interest from the business entity.*

*The Study involved data collection from the four stakeholders' i.e. Investors, Creditors, Customers and Employees from 5 Listed Companies in Eastern India. These stakeholders were designated as four subgroups with 85 respondents selected randomly from a sample of 150 participants within each subgroup. Questions were assessed using Five point Likert scale before and after the distribution of pamphlets describing these three pillars of Ethical wealth maximization to respondents. Statistical analysis was done in form of t-tests using SPSS to determine the significance of mean differences between the pre-test and post- test for participants assimilating the learning of Bhagavad Gita through this method. Findings emanating from this study confirm a significant self-realization for Ethical Wealth Maximization practices. Based on this research finding it can be concluded that by*

*transformation of thought processes through spiritual learning businesses can be ethically steered towards excellence.*

## **Introduction**

Every Business organization has the following four stakeholders apart from community and Government authorities. Investors invest their money in anticipation of capital appreciation and dividend income. Creditor supply goods in anticipation of profit margin over goods supplied. Debtors receive goods in anticipation of satisfactory utilization for the price paid. Employees render services in anticipation of better pay and incentives for the services performed. Hence they claim a stake in the organization for increasing or maximizing their wealth. Business Leaders and managers in the organization bear the responsibility of wealth maximization by designing the strategic and operational goals.

The major issue in wealth maximization is that it considers time value of money. A rupee today and rupee in the future are not of same value. This time value of money causes the stakeholder's expectation from these leaders and management to maximize the wealth in minimum time. Nevertheless wealth maximization is a long term effort and it also involves community and society as an important stakeholder as well as increase in brand value or reputation as one of the primary objective. If the wealth maximization approach deviates from the community and brand value and the focus is more on increasing the reward and return over the wealth invested in a short period of time, business leaders may be tempted to resort to unethical means. These unethical means if come under the scanner of SEBI and Government authorities this will not only erode the wealth invested but will also lead to loss in company reputation and goodwill. This will lead to further loss in stakeholder confidence and will prevent the entry of new stakeholders whose investment might have resulted in greater value to the company. The recent scams of Satyam Computers and Bhushan Steel bear illustrations to the statement discussed above.

Even the latest DLF scam where the promoters and decision makers have been penalized by SEBI for inadequate disclosures made in the prospectus when the company made a public offer of shares in 2007 have affected all the stakeholders including those who had decided to purchase a house from their lifetime savings. Hence it is the imperative of stakeholders to give directions or suggestions to business leaders to take decisions ethically and refrain from any fraudulent or unethical decisions. For this to happen stakeholders must themselves be prepared to be ethical in the vision and mission for the Organization. This is possible if the thoughts and deeds are inclined towards spiritualism in maintaining the quest for excellence. The mind can be steered towards spiritualism by inculcating spiritual scriptures and discourses in the thought process of stakeholders by relating these discourses in context of business practices to be driven by ethics and values. Srimad Bhagavad Gita is one such

Holy Scripture which has influenced many great thinkers over the years. Taking a cue from the teachings of Lord Krishna to Sri Arjuna the learning pedagogy is prepared and its influence on various stakeholders is studied.

### **Stakeholder Wealth Maximization and the Ethical Behavior**

Wealth Maximization is always regarded as the prime goal of every Stakeholder including community and government authorities as all of them have a claim or stake over the company. The top management of the enterprise acts as the agent on behalf of these stakeholders with prime responsibility of increasing the wealth of all of these stakeholders.

The stakeholder theory explains that corporate governance gives the enterprise a global direction through steering the decision making process of the management by the stakeholders. Hence the ethical decisions of companies are largely dependent on ethical behavior of stakeholders. An Individual with spiritual mindset can control the mind from evil thoughts and greedy nature. Hence if the stakeholder's mind is transformed to spiritualism from materialism this will impact their decision making process towards ethical wealth maximization process thereby enhancing the goodwill and reputation of the company.

Among all the stakeholders the Investors, Debtors, Creditors and Employees are the active participants in value addition to the company and hence they have greater expectations on the top management for wealth maximization. Hence the research methodology is done on samples drawn from these four categories to gauge their perception towards ethical wealth maximization practices before and after the workshop on Bhagavad Gita teachings.

### **Objectives of the Study**

To study the effect of spiritual learning from Bhagavad Gita over Business stakeholders for ethical wealth maximization practices.

To determine the statistical significance between the mean score of participants before and after the learning pedagogy.

### **Limitation of the Study**

The study was confined to listed companies in Eastern India.

The learning pedagogy would have been much better if a corporate trainer or a spiritual leader conducted the workshop through their motivational teachings.

## Theoretical Framework

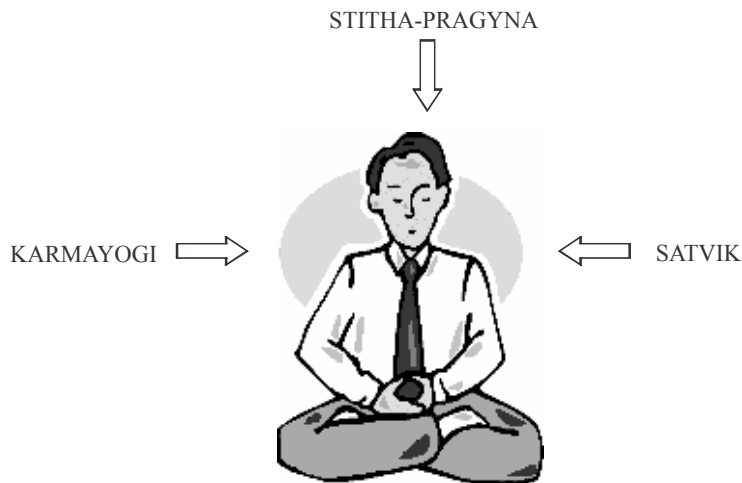
The teaching of Srimad Bhagavad Gita was derived to construct three pillars:

**Satvik Personality** – A person who is not overly competitive or very sluggish in behavior but remains in a calm and stable state.

**Stitha – Pragyna Mind** – The mind is unfazed by profit or loss, volatility of market conditions and abstains from greedy or unethical decisions.

**Karma Yogi Action** – The actions are directed towards execution but not concentrated on the results of actions. The results are surrendered to God.

Based on the three pillars the three variables are constructed in form of questionnaire and were asked to each group of stakeholders on how to increase their wealth basing on these three pillars. The learning pedagogy was designed in the form of pamphlets and the spiritual benefits of being guided by these three pillars were mentioned. The learning focused on the importance of goodwill and reputation for long term business value and wealth creation while ignoring the time value of money. The impact of these learning's on the business stakeholders is studied.



## Research Methodology

The Study involved data collection from the four stakeholders' i.e. Investors, Creditors, Customers and Employees from 5 Listed Companies in Eastern India. These stakeholders were designated as four subgroups with 85 respondents selected randomly from a sample of

150 participants within each subgroup. Questions were assessed using closed ended Five point Likert scale before and after the distribution of pamphlets describing these three pillars of Ethical wealth maximization to respondents. Statistical analysis was done in form of t-tests using SPSS to determine the significance of mean differences between the pre-test and post- test for participants assimilating the learning of Bhagavad Gita through this method. Since the t-test was originally designed for small samples hence the sample size was kept at N=30 selecting the first 30 samples from each of these four stakeholders.

### Analysis of Data

The likert scale data were analyzed for the respondents (sample size N=85) and the results are summarized below.

#### Investors (N=85)

Variables	Aggregate Score		Mean Score		% Decrease in Mean Score
	Pre - Test	Post - Test	Pre - Test	Post - Test	
<i>Satvik Personality</i>	292	253	3.40	2.98	12
<i>Stitha-Pragyna Mind</i>	310	264	3.65	3.11	15
<i>Karma Yogi Action</i>	322	278	3.79	3.27	14

(Source: Annexure A & B)

The above table shows that there is a decrease in mean score for Investors after the participants were introduced to the learning pedagogy of Bhagavad Gita. The results indicate the inclination of investors towards ethical wealth maximization.

#### Creditors (N=85)

Variables	Aggregate Score		Mean Score		% Decrease in Mean Score
	Pre - Test	Post - Test	Pre - Test	Post - Test	
<i>Satvik Personality</i>	288	232	3.39	2.73	19
<i>Stitha-Pragyna Mind</i>	312	255	3.67	3.00	18
<i>Karma Yogi Action</i>	265	207	3.12	2.44	22

( Source: Annexure C & D)

The above table shows that there is a decrease in mean score for Creditors after the

participants were introduced to the learning pedagogy of Bhagavad Gita. The results indicate the inclination of Creditors towards ethical wealth maximization.

#### Debtors (N=85)

Variables	Aggregate Score		Mean Score		% Decrease in Mean Score
	Pre - Test	Post - Test	Pre - Test	Post - Test	
<i>Satvik Personality</i>	328	309	3.85	3.63	6
<i>Stitha -Pragyna Mind</i>	365	335	4.29	3.94	8
<i>Karma Yogi Action</i>	368	343	4.32	4.03	7

(Source: Annexure E & F)

The above table shows that there is a decrease in mean score for Debtors after the participants were introduced to the learning pedagogy of Bhagavad Gita. The results indicate the inclination of Debtors towards ethical wealth maximization.

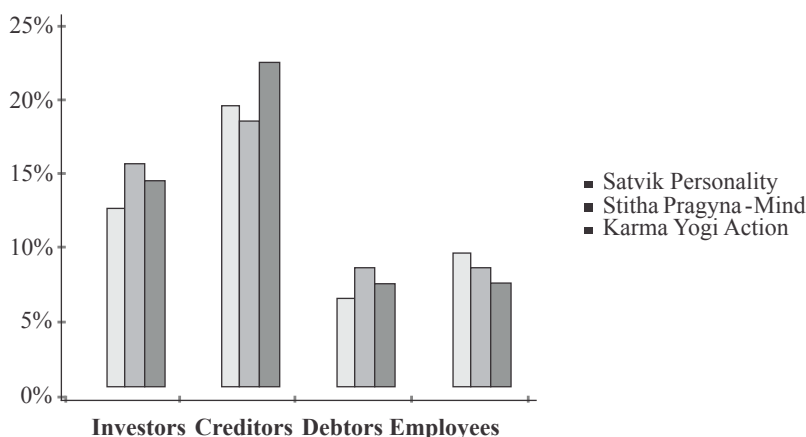
#### Employees (N=85)

Variables	Aggregate Score		Mean Score		% Decrease in Mean Score
	Pre - Test	Post - Test	Pre - Test	Post - Test	
<i>Satvik Personality</i>	350	320	4.11	3.76	9
<i>Stitha -Pragyna Mind</i>	322	297	3.78	3.49	8
<i>Karma Yogi Action</i>	314	294	3.69	3.45	7

(Source: Annexure G & H)

The above table shows that there is a decrease in mean score for Employees after the participants were introduced to the learning pedagogy of Bhagavad Gita. The results indicate the inclination of Employees towards ethical wealth maximization.

The percentage decrease in mean score for all the stakeholders were illustrated in the form of a graph below.

**Figure 1**

The graph depicts that the inclination in perception of Investors towards Ethical Wealth Maximization was higher in creditors and investors than employees and debtors. This is because feeling of oneness with the company's business is more pronounced with Creditors and Investors as both have invested their material and money in anticipation of better reward and return. This feeling is less in employees and debtors as they are more concerned with their payment for themselves and their firm. However as can be seen from the graph the inclination is bit higher in employees than debtors as they feel they are working for the company hence the feeling of oneness is more pronounced in them.

The paired sample t-test was conducted for sample size (N=30) taking the first 30 respondents from each stakeholder group. The p-value was determined for each stakeholder assuming 95% confidence level. The results are summarized below.

### Investors (N=30)

Variables	Mean Score		T-Test p - value
	Pre - Test	Post - Test	
<i>Satvik Personality</i>	3.40	2.87	0.024
<i>Stitha -Pragyna Mind</i>	3.53	2.67	0.020
<i>Karma Yogi Action</i>	3.23	2.40	0.017

(Source: Annexure I)

**Creditors(N=30)**

Variables	Mean Score		T - Test p - value
	Pre - Test	Post - Test	
<i>Satvik Personality</i>	3.63	2.73	0.016
<i>Stitha -Pragyna Mind</i>	4.07	3.33	0.022
<i>Karma Yogi Action</i>	3.07	2.33	0.024

(Source: Annexure J)

**Debtors(N=30)**

Variables	Mean Score		T - Test p - value
	Pre - Test	Post - Test	
<i>Satvik Personality</i>	3.67	2.86	0.017
<i>Stitha -Pragyna Mind</i>	3.40	2.25	0.029
<i>Karma Yogi Action</i>	3.50	2.55	0.023

(Source: Annexure K)

**Employees(N=30)**

Variables	Mean Score		T - Test p - value
	Pre - Test	Post - Test	
<i>Satvik Personality</i>	3.30	2.43	0.021
<i>Stitha -Pragyna Mind</i>	3.83	2.97	0.009
<i>Karma Yogi Action</i>	3.07	2.37	0.015

(Source: Annexure L)

The p-value calculated as is evident from the above cases is less than 0.05. Hence we can conclude that there is statistically significant difference between the mean scores before the introduction of Bhagavad Gita Learning and after the Bhagavad Gita Learning. Since the paired sample t-test revealed that the mean score before the test was greater than mean score after the test, we can conclude that the participants thought process was significantly more inclined towards Ethical wealth maximization than before the introduction of Bhagavad Gita teachings.



### Concluding Observation

Transformation of an individual is a complicated process as gender, social environment and lifestyle play a big role in shaping the person's mind, action and personality. Even then the role of spiritual scriptures cannot be denied. Findings from the study depict a transformation of perception from materialism to spiritualism after being influenced by the learning of Bhagavad Gita thus emphasizing the important role of spiritual scriptures in the modern day corporate scenario.

The study highlights the importance of spiritual scriptures in modern day decision making and ethical leadership. As per the business entity concept of accounting stakeholders must detach them from business entity and focus on ethical actions surrendering the material results in the hand of almighty. This can lead to increase in long term benefits to the stakeholders including the Community and Government as a whole.

### References

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## ANNEXURES

(Compiled on the basis of Field Survey)

Annexure -A (N=85)						
VARIABLES	Perception of Investors (Pre -test)					SCORE
	SA	A	N	DA	SDA	
I am not worried how the company functions as long as I get good returns on my invested capital	5	4	3	2	1	
I shall sell the shares invested if the current price falls sharply due to uncertainty in market even if the company follows accounting ethics and has good fundamentals	9	46	15	3	12	292
I am not concerned about the key management decisions of the company as long as my stock performs well in the market	31	25	10	6	13	310
	33	23	17	2	10	322

Annexure-B (N=85)						
VARIABLES	Perception of Investors (Post-test)					
	SA	A	N	DA	SDA	SCORE
	5	4	3	2	1	
I am not worried how the company functions as long as I get good returns on my invested capital	6	25	23	23	8	253
I shall sell the shares invested if the current price falls sharply due to uncertainty in market even if the company follows accounting ethics and has good fundamentals	18	12	25	21	9	264
I am not concerned about the key management decisions of the company as long as my stock performs well in the market	21	18	16	23	7	278

Annexure-C (N=85)						
VARIABLES	Perception of Creditors (Pre-test)					
	SA	A	N	DA	SDA	SCORE
	5	4	3	2	1	
I shall negotiate with customer for advance payment and later supply material as per the production schedule.	21	34	7	3	20	288
It is not a concern to introduce the house banks for financing facilities with Customers at time of their crisis.	32	24	5	17	7	312
It's not mandatory to collaborate with the customer in their sales planning process if payment is secure and material is sold.	16	28	14	4	23	265

Annexure -D (N=85)						
VARIABLES	Perception of Creditors (Post test)					SCORE
	SA 5	A 4	N 3	DA 2	SDA 1	
I shall negotiate with customer for advance payment and later supply material as per the production schedule.	13	15	10	30	17	232
It is not a concern to introduce the house banks for financing facilities with Customers at time of their crisis.	26	6	12	24	17	255
It is not mandatory to collaborate with the customer in their sales planning process if payment is secure and material is sold.	3	18	12	32	20	207

Annexure -E (N=85)						
VARIABLES	Perception of Debtors (Pre -test)					SCORE
	SA	A	N	DA	SDA	
	5	4	3	2	1	
I will prepare late GRN so as to reduce the outstanding and delay the payment.	8	63	11		3	328
It is not a concern to introduce the house banks for financing facilities with Vendors at time of their crisis.	50	20	10		5	365
It's not mandatory to collaborate with the vendor in their procurement planning process if material is consumed and payment can be delayed.	52	19	9		5	368

Annexure -F (N=85)						
VARIABLES	Perception of Debtors (Post -test)					
	SA	A	N	DA	SDA	SCORE
	5	4	3	2	1	
I will prepare late GRN so as to reduce the outstanding and delay the payment.	4	63	4	11	3	309
It is not a concern to introduce the house banks for financing facilities with Vendors at time of their crisis.	52	5	6	15	7	335
It's not mandatory to collaborate with the vendor in their procurement planning process if material is consumed and payment can be delayed.	52	6	9	14	4	343

Annexure -G (N=85)						
VARIABLES	Perception of Employees (Pre -test)					
	SA	A	N	DA	SDA	SCORE
	5	4	3	2	1	
I am not concerned about the profitability of the company as long as I get my monthly salary.	38	35	4		8	350
It's not my duty to do value addition to my job if in times of economic crisis my salary gets reduced or delayed	26	25	29		5	322
Even though I get enough reward and recognition from the company I will always be searching better salary opportunities in other companies	11	48	20	1	5	314

Annexure -H (N=85)						
VARIABLES	Perception of Employees (Post-test)					
	SA	A	N	DA	SDA	SCORE
	5	4	3	2	1	
I am not concerned about the profitability of the company as long as I get my monthly salary.	36	19	9	16	5	320
It's not my duty to do value addition to my job if in times of economic crisis my salary gets reduced or delayed	22	16	32	12	3	297
Even though I get enough reward and recognition from the company I will always be searching better salary opportunities in other companies	12	38	16	15	4	294

## Annexure I (N=30)

## T- TEST Results for Investors

## Question -1- Satvik Personality

S.No	Pre - test	Post - test
1	3	3
2	4	2
3	4	2
4	3	3
5	3	2
6	4	2
7	4	2
8	3	2
9	2	1
10	1	3
11	4	2
12	5	1
13	3	3
14	4	4
15	5	5
16	4	2
17	4	4
18	4	4
19	4	4
20	4	4
21	4	4
22	3	3
23	5	5
24	3	3
25	3	3
26	2	2
27	1	3
28	3	3
29	3	3
30	3	2
<b>MEAN</b>	<b>3.40</b>	<b>2.87</b>

p-value	<b>0.024</b>
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## Question -2- Stitha Pragyna Mind

S.No	Pre - test	Post test
1	4	1
2	3	3
3	5	2
4	5	1
5	5	2
6	5	3
7	1	2
8	5	2
9	4	3
10	1	3
11	4	2
12	2	2
13	4	2
14	3	2
15	3	3
16	5	2
17	5	5
18	4	2
19	4	2
20	5	1
21	3	3
22	4	4
23	5	5
24	5	5
25	3	2
26	3	3
27	1	5
28	1	3
29	3	2
30	1	3
<b>MEAN</b>	<b>3.53</b>	<b>2.67</b>

p-value	<b>0.020</b>
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## Question -3- Karma Yogi Actions

S.No	Pre - test	Post - test
1	4	2
2	1	3
3	3	3
4	4	2
5	4	1
6	3	3
7	4	2
8	5	1
9	1	3
10	3	2
11	4	2
12	3	2
13	3	3
14	3	2
15	2	2
16	4	2
17	5	4
18	4	4
19	1	4
20	3	2
21	5	1
22	5	2
23	4	1
24	3	3
25	3	2
26	1	4
27	2	2
28	3	3
29	3	3
30	4	2
<b>MEAN</b>	<b>3.23</b>	<b>2.40</b>

p-value	<b>0.017</b>
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**Annexure J (N=30)**  
**T- TEST Results for Creditors**

**Question-1- Satvik Personality**

S.No	Pre - test	Post - test
1	1	3
2	4	2
3	1	3
4	4	2
5	3	3
6	4	2
7	3	2
8	4	2
9	4	2
10	5	1
11	3	3
12	5	2
13	4	2
14	3	2
15	4	1
16	4	2
17	4	1
18	5	5
19	4	4
20	3	3
21	5	1
22	1	2
23	5	5
24	5	5
25	5	5
26	5	5
27	1	3
28	1	5
29	4	2
30	5	2
<b>MEAN</b>	<b>3.63</b>	<b>2.73</b>
p-value	<b>0.016</b>	

**Question-2- Stitha Pragyna Mind**

S.No	Pre - test	Post - test
1	3	3
2	3	3
3	4	2
4	5	5
5	5	5
6	5	5
7	5	3
8	5	3
9	4	1
10	4	2
11	5	5
12	5	5
13	5	5
14	4	3
15	4	1
16	5	1
17	3	2
18	4	2
19	3	2
20	3	3
21	5	2
22	5	2
23	1	3
24	1	2
25	5	5
26	5	5
27	5	5
28	1	5
29	5	5
30	5	5
<b>MEAN</b>	<b>4.07</b>	<b>3.33</b>
p-value	<b>.022</b>	

**Question-3- Karma Yogi Actions**

S.No	Pre - test	Post - test
1	3	2
2	4	2
3	4	1
4	3	2
5	4	2
6	3	2
7	3	3
8	4	2
9	4	1
10	3	2
11	3	2
12	3	3
13	3	2
14	4	1
15	3	3
16	3	3
17	3	3
18	2	2
19	3	2
20	1	3
21	5	2
22	1	5
23	1	2
24	5	2
25	1	3
26	3	3
27	4	1
28	5	5
29	3	3
30	1	1
<b>MEAN</b>	<b>3.07</b>	<b>2.33</b>
p-value	<b>.024</b>	

## Annexure K (N=30)

## T- TEST Results for Debtors

Question -1- Satvik  
Personality

S.No	Pre - test	Post - test
1	3	1
2	3	3
3	3	2
4	3	2
5	4	2
6	3	2
7	3	2
8	5	1
9	4	1
10	4	2
11	5	4
12	3	3
13	5	4
14	4	4
15	4	4
16	4	4
17	4	4
18	4	4
19	1	4
20	3	2
21	5	5
22	4	4
23	4	4
24	5	5
25	5	5
26	4	4
27	3	3
28	5	5
29	4	4
30	4	4
<b>MEAN</b>	<b>3.67</b>	<b>2.86</b>
P-value	<b>0.017</b>	

Question -2- Stitha  
PragynaMind

S.No	Pre - test	Post - test
1	4	1
2	5	1
3	3	2
4	4	1
5	5	2
6	4	2
7	4	1
8	3	2
9	3	2
10	4	1
11	3	1
12	3	2
13	3	2
14	5	5
15	3	1
16	1	5
17	1	2
18	1	5
19	4	2
20	5	5
21	4	4
22	5	5
23	5	5
24	5	5
25	4	4
26	5	5
27	5	5
28	3	3
29	4	4
30	5	5
<b>MEAN</b>	<b>3.40</b>	<b>2.25</b>
P-value	<b>0.029</b>	

Question -3- Karma Yogi  
Actions

S.No	Pre - test	Post - test
1	5	5
2	5	1
3	1	1
4	4	3
5	3	2
6	4	2
7	3	2
8	4	1
9	4	4
10	5	1
11	3	2
12	4	3
13	1	4
14	4	2
15	1	3
16	3	2
17	4	2
18	3	2
19	4	4
20	5	5
21	5	5
22	5	5
23	5	5
24	5	5
25	4	4
26	5	5
27	3	3
28	3	3
29	5	5
30	5	5
<b>MEAN</b>	<b>3.50</b>	<b>2.55</b>
P-value	<b>0.023</b>	



**Annexure L (N=30)**  
**T- TEST Results for Employees**

**Question 1- Satvik Personality**

S.No	Pre - test	Post - test
1	1	3
2	4	2
3	1	3
4	4	2
5	3	3
6	4	2
7	3	2
8	4	2
9	4	2
10	5	1
11	3	3
12	5	2
13	4	2
14	3	2
15	4	1
16	4	2
17	4	1
18	5	5
19	4	4
20	4	1
21	5	3
22	1	2
23	1	4
24	1	2
25	4	2
26	4	3
27	4	3
28	1	5
29	1	2
30	4	2
<b>MEAN</b>	<b>3.30</b>	<b>2.43</b>
<b>P-value</b>	<b>0.021</b>	

**Question 2- Stitha Pragyna Mind**

S.No	Pre - test	Post - test
1	3	3
2	3	3
3	4	2
4	5	5
5	5	5
6	5	5
7	5	3
8	5	3
9	4	1
10	4	2
11	5	5
12	4	2
13	1	2
14	4	3
15	4	1
16	5	1
17	3	2
18	4	2
19	3	2
20	3	3
21	5	2
22	5	2
23	1	3
24	1	2
25	5	5
26	4	3
27	5	5
28	1	5
29	4	2
30	5	5
<b>MEAN</b>	<b>3.83</b>	<b>2.97</b>
<b>P-value</b>	<b>0.009</b>	

**Question 3- Karma Yogi Actions**

S.No	Pre - test	Post - test
1	3	2
2	4	2
3	4	1
4	3	2
5	4	2
6	3	2
7	3	3
8	4	2
9	4	1
10	3	2
11	3	2
12	3	3
13	3	2
14	4	1
15	3	3
16	3	3
17	3	3
18	2	2
19	3	3
20	3	3
21	4	2
22	1	5
23	1	2
24	4	2
25	1	3
26	3	3
27	4	3
28	4	2
29	4	4
30	1	1
<b>MEAN</b>	<b>3.07</b>	<b>2.37</b>
<b>P-value</b>	<b>0.015</b>	