

Original Research

Received 12 May 2026

Revised 20 June 2026

Accepted 12 July 2026

Natural Resources for Human Health 2026, Vol. 6 (6s): 339–364

KEYWORDS:

Responsible AI; Indian Knowledge Systems; Digital Dharma; AI Governance; Organisational Ethics; Digital Transformation; ESG; Responsible Innovation.

Measuring Organisational Digital Dharma: Developing and Validating an Indian Knowledge Systems Framework for Responsible Artificial Intelligence Adoption

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ABSTRACT:

Background: The accelerated adoption of Artificial Intelligence (AI) in organisational processes has introduced concerns about algorithmic bias, transparency, accountability, privacy and ethical governance. Most of the Responsible AI frameworks have their roots in Western ethical frameworks, and do not consider Indian Knowledge Systems (IKS) in their philosophical and normative aspects. Philosophies like Dharma, Lokasaṅgraha (collective welfare), Ahimsa (non-harm), Satya (truthfulness) and Nishkama Karma (selfless action) offer a comprehensive moral framework for responsible technological innovation and sustainable digital transformation. The objective of the study was to develop and validate the Organisational Digital Dharma (ODD) Framework – a multidimensional measurement scale, based on Indian Knowledge Systems to evaluate organisational readiness and ethical maturity for the adoption of Responsible AI.

Study Design: The study is conducted using a mixed-method research design, starting with qualitative concept elicitation methods, such as a comprehensive literature review of IKS literature, Responsible AI, and interviews with scholars, AI practitioners, and organisational leaders. Items are developed and refined through the Delphi technique and then pilot-tested. Survey data from organisations implementing AI technologies is used to empirically validate the measurement instrument. Exploratory Factor Analysis (EFA), Confirmatory Factor Analysis (CFA), Structural Equation Modelling (SEM), and reliability and validity tests are used to validate the psychological structure of the proposed model.

Findings: The study concludes that Organisational Digital Dharma can be seen as a combination of interconnected dimensions such as ethical leadership, algorithmic transparency, fairness and inclusivity, stakeholder welfare, accountability, environmental responsibility, human-centred innovation and continuous ethical learning. The validated framework is found to have high reliability scores, convergent validity, discriminant validity, and predictive ability in the cases of Responsible AI adoption and organisational ethical performance.

Theoretical Contribution: The research takes forward Responsible AI scholarship by linking Indian Knowledge Systems with organisational ethics and introducing Digital Dharma as a culturally informed and theoretically sound construct. It provides a non-Western approach to ethical technology governance, alongside other AI governance frameworks. **Practical Implication:** The Organisational Digital Dharma Framework offers a practical assessment tool for policymakers, industry leaders, ESG practitioners and technology managers to benchmark ethical AI maturity, reinforce governance structures, enable ESG reporting, and drive digital transformation initiatives towards responsible innovation and sustainable organisational development.

Originality: It is one of the first studies that proposes, operationalises and empirically validates a measurement framework for Responsible AI adoption in Indian Knowledge Systems. The study provides an innovative and culturally relevant model for ethical AI in the age of intelligent organisations by integrating Digital Dharma into organisational governance. The study introduces a culturally sensitive, innovative and global model for ethical AI implementation in the era of intelligent organisations by embedding Digital Dharma into the governance of organisations.

1. INTRODUCTION

Artificial Intelligence (AI) is shaping the way organisations make decisions, allowing for automation, predictive analysis, intelligent customer interactions, and data-informed decision-making in various industries. AI is increasingly being used in various sectors such as finance, healthcare, manufacturing, education, and government to enhance efficiency, innovation, and competitiveness (1). Global market forecasts predict that AI's adoption will grow even faster in the next ten years and will transform the way organisations govern and approach digital transformation. But in parallel with these technological advances, AI has also raised intricate ethical, legal, and societal issues that transcend mere technical efficacy. Issues of fairness, accountability, transparency, privacy, explainability, autonomy of humans and social justice have become key concerns of current AI governance (1). This has spurred the industry, policymakers, and researchers to conclude that Responsible AI needs to be more than a technical requirement—it needs to be a philosophy of organising and a value-centric approach. In this context, Indian Knowledge Systems (IKS) present a profound and centuries-old philosophical framework with significant potential for shaping culturally responsive and ethically responsible AI governance. We propose and validate an Organisational Digital Dharma (ODD) framework for measuring the ethical readiness of the organisation to adopt Responsible AI by incorporating the principles of Indian Knowledge Systems (IKS) with the current organisational ethics (2).

1.2 AI Governance Crisis:

AI has grown from being an enabling technology to a key organisational competency. Artificial Intelligence has become a rapidly growing organisational competency from a form of support technology. Artificial Intelligence systems have made themselves present in several areas of recruitment, performance assessment and evaluation, financial lending, medical diagnostics and analytics, judicial decision support, educational assessment and analytics, customer relationship management, cybersecurity and supply chain optimisation. These applications have made the operational efficiency of organisations better, but at the same time they have opened up new legal and ethical avenues for organisations (3).

The biggest issue is algorithmic bias, whereby AI systems repeat or exacerbate existing inequalities found in training data. AI has been shown to inadvertently perpetuate discrimination against marginalised communities through biased recruitment algorithms, discriminatory credit-scoring models, inaccuracies in facial recognition and predictive policing systems. Such biases can taint the legitimacy of the organisation and trust of the general public (4).

Another challenge is the lack of explainability in AI systems. There are also many sophisticated machine learning models which operate as “black boxes” and are hard for stakeholders to comprehend how decisions are being made. High-risk industries like healthcare, finance and public administration experience problems with transparency, which are fraught with problems of accountability, regulatory compliance and stakeholder confidence (5). Moreover, the lack of trust is growing as employees, customers, regulators and citizens doubt that the use of AI systems is respecting privacy, fairness and human rights. Data breaches, unsupervised surveillance, unclear decision-making, and improper use of AI have further fueled public doubts about

organisational intentions. Hence, AI governance will no longer be about increasing efficiency; it will need to consider values, accountability, stakeholder wellbeing and long-term sustainability (6).

1.3 The Ancient Greeks and Romans' View of the State:

In light of these challenges, some international organisations have established ethical guidance for the adoption of Responsible AI. The European Union AI Act introduces a risk-based regulatory approach that categorises AI systems based on the potential risks they pose to society and sets standards for transparency, human oversight, and accountability (7). Likewise, the OECD AI Principles encourage valuing growth and the human dimension, inclusiveness, transparency, robustness, security, and accountability for trustworthy AI. In addition, human rights, cultural diversity, environmental sustainability, fairness, and international cooperation are highlighted as key principles for AI governance in the UNESCO Recommendation on the Ethics of Artificial Intelligence (7).

These efforts have made a profound impact on international AI policy, but they have tended to be more focused on Western philosophical frameworks and legal-regulatory approaches to AI. The compliance and risk reduction focus, together with technological governance, are the focus of most frameworks, with relatively little emphasis on culturally-based ethical worldviews that influence organisational conduct. They tend to respect procedure more than moral behaviour, social well-being, and moral control over themselves (8). Furthermore, the existing governance frameworks tend to focus on the assessment of AI systems instead of the ethical preparedness of organisations using AI technologies. They offer some guidelines for compliance, but do not often have measurement tools to assess an organisation's ethical maturity through a cultural lens. With the rise of the presence of AI in organisational life, the concept of governance has gone beyond the regulatory to value-based governance, which should foster ethical leadership, stakeholder responsibility, social harmony and sustainable innovations.

The questions that follow will further explore the reasons for Indian Knowledge Systems:

Indian Knowledge Systems (IKS) is one of the oldest knowledge systems in the world, which provides a complete ethical philosophy that encompasses the responsibilities of the individual, the community, the environment, and leaders. IKS are not only about compliance, but also about promoting ethical behaviour as an intrinsic value of the organisation instead of an external requirement.

The concept of Dharma is the basis of doing right, justice, duty and ethical decision-making. In the context of organisational AI governance, Dharma inspires decision-makers to create AI systems that are innovative, yet fair, accountable, and beneficial to society. The Bhagavad Gita, a scripture from the Vedas, is the source for Nishkama Karma, which is about doing without attachment to rewards. In the context of Responsible AI, this principle calls for prioritising the benefit of society and public good, ethical innovation and long-term impacts over short-term market interests, and advocating for the commitment to equality and the rights of the people (9).

Lokasangraha (a Sanskrit word meaning collective welfare and social harmony) highlights that technology development needs to be in line with inclusive growth and collective prosperity of the society. It is a principle that underpins stakeholder-driven AI governance and innovation that can create benefits for employees, consumers, communities and future generations. The Ahimsa principle of non-violence is not limited to physical harm, but also psychological, social, economic and digital harm. Therefore, AI systems should reduce discrimination, exclusion, abuse of surveillance, dissemination of misinformation and environmental harm.

Satya encourages transparency and honesty in decisions, explainability and integrity of decisions within the organisation. Ethical AI systems should be transparent, reliable, and transparent in their decision-making process and must be accountable to stakeholders (10). Lastly, Sarvodaya, which stands for the welfare of all, calls for inclusive and equitable development. Sarvodaya promotes the use of AI that is socially just, accessible, diverse, sustainable and equitable in organisational AI governance. Together, these principles offer a culturally-informed ethical framework that can complement and support existing global Responsible AI initiatives (10).

1.4 Research Gap:

While there is an increasing body of literature on Responsible AI, there are still key conceptual and methodological gaps. The frameworks currently available mainly focus on measuring levels of AI maturity, AI readiness, AI capability, digital transformation readiness, or technology preparedness. The majority of these measurement models rate technological

infrastructure, organisational resources, data capabilities and implementation competencies.

But there is little focus on how organisations are ethically prepared to embrace AI from culturally informed philosophical understandings. Current Responsible AI frameworks often lack validated organisational measurement tools and only offer normative principles. Moreover, Indian Knowledge Systems are significantly underrepresented in governance scholarship for AI, which is well rooted in ethical principles (11).

There is no empirically based framework that measures organisational ethical maturity based on the constructs of Dharma, Lokasangraha, Ahimsa, Satya, Nishkama Karma, and Sarvodaya. This means that a multidimensional measurement scale which operationalises these principles is in great need within organisational contexts. This will be an important step in bridging the gap between indigenous knowledge traditions and modern organisational governance practices, which will help drive Responsible AI research (12).

1.5 Research Objectives:

In order to overcome these gaps, this study suggests the development and validation of an Organisational Digital Dharma (ODD) framework based on Indian Knowledge Systems. In particular, the study aims to accomplish the following:

RO1: To think and frame Organisational Digital Dharma on the ethical principles of Indian Knowledge Systems.

RO2: To design a dependable multi-dimensional scale to measure the ethical readiness of organisations to adopt Responsible AI.

RO3: To validate the proposed Organisational Digital Dharma framework empirically with the application of psychometric tools like Exploratory Factor Analysis (EFA), Confirmatory Factor Analysis (CFA), Structural Equation Modelling (SEM) and reliability & validity test.

RO4: To explore the impact of Organisational Digital Dharma on Responsible AI adoption and organisational ethical performance and offer a culturally informed approach to AI governance, ESG implementation and sustainable digital transformation.

2. LITERATURE REVIEW

Public and private organisations have embraced Artificial Intelligence (AI), revolutionising decision-making, automation, and service delivery. Yet, the greater the use of AI, the more concerns have been raised about issues such as algorithmic bias and discrimination, privacy concerns, lack of transparency, and accountability issues. Responsible AI has thus come to be viewed as a normative approach to ensuring ethical, transparent, trustworthy, and socially beneficial AI systems (13).

Five core principles form the foundation of responsible AI. In the realm of fairness, it is important that AI systems reduce discrimination in their results and treat various groups equally. Accountability highlights the importance of organisations' ongoing responsibilities for decisions made using AI, and the need to create governance procedures to track, review and rectify harms. Transparency should be maintained by being open about data sources, model creation, and decision-making processes, so that stakeholders can understand how AI systems work (13). Related is explainability, which means that the results produced by AI can be understood by the user, regulators, and people impacted by the decisions, thereby boosting trust and enabling compliance with regulations. Last but not least, there is a need for human oversight: critical decisions should still be reviewed by humans to ensure that machines aren't overused.

These principles are fundamental for trustworthy AI, as highlighted in international frameworks co-created by organisations like the OECD, UNESCO, the European Union and the NIST AI Risk Management Framework. However, the majority of the current models are based on Western ethical philosophies and legal frameworks, which provide opportunities to integrate culturally diverse perspectives into Responsible AI governance (14).

2.2 Organisational AI Adoption:

The implementation of AI is not just about the technology; it requires organisational readiness, leadership commitment, governance frameworks, and employee capabilities. There are several theories on why organisations should adopt AI. The Technology Acceptance Model (TAM) states that perceived usefulness and perceived ease of use have a strong impact on technology acceptance. The above-mentioned TAM can be effective in explaining individual behavioural intentions, but it offers

little insight into organisational capabilities or preparedness for ethics.

To extend this analysis, the authors introduce the Technology–Organisation–Environment (TOE) framework, which suggests that the process of innovation adoption is shaped by the interaction between technological attributes, organisational resources, and environmental influences. The key aspects that influence the adoption of AI in the context of organisations are data infrastructure, digital leadership, regulatory considerations, organisational culture, and competitive pressure (15).

The Dynamic Capability Theory also offers insights into the way in which organisations adapt, build and re-combine internal capabilities to deal with dynamic technological contexts. Therefore, the adoption of AI needs ongoing learning, adaptability, an ethical governance framework, and an ability to be innovative rather than simply investing in technology. Developing on these views, the notion of AI readiness was proposed in recent studies, which consider an organisation's readiness in terms of technological infrastructure, human resources, governance mechanisms, ethical policies and company vision. As indicated by contemporary research, AI readiness requires more than technical competence—there is a need to be ethically ready as well, which demands culturally intelligent governance models (16).

2.3 Indian Knowledge Systems:

The Indian Knowledge Systems (IKS) are one of the oldest and most complete traditions of philosophy, science and ethics in the world. IKS is inspired by the Vedas, Upanishads, Bhagavad Gita, Arthashastra, Manusmriti, Buddhism, and Jainism, providing holistic perspectives on governance, social responsibility, sustainability, leadership and human well-being. IKS is not purely utilitarian and focuses on balance between personal, organization, social and environmental interests and benefits. Ethical behaviour is explained in terms of Dharma (righteous duty), Satya (truth), Ahimsa (non-violence), Lokasaṅgraha (collective welfare) and Nishkama Karma (selfless action). These principles foster responsible decision-making which takes into account social justice, ecological responsibility, and economic performance.

In organisational settings, IKS in recent years has been the subject of discussion on corporate governance, sustainable development, stakeholder management, servant leadership and business ethics. IKS is not just about compliance; it is about demonstrating moral responsibility, creating value for society over an extended period of time and ethical stewardship. These philosophical underpinnings are relevant for modern-day governance of AI, where technological progress must go hand in hand with respect for human dignity and collective welfare. (17)

2.4 Dharma as Organisational Ethics:

It means that Dharma becomes the moral standard of the organisation. Dharma is one of the fundamental concepts of Indian philosophy that offers a thorough ethical guideline for behaviour in organisations. Dharma refers to righteous action, moral responsibility, justice and discharge of duties to society.

Raj Dharma, in history, has laid down guidelines of ethics for governance, with specific focus on justice, accountability, transparency and public welfare. These principles also apply to organisational governance and need to be adhered to by leaders who are expected to use their authority in a responsible way while ensuring the good of the various stakeholders. Likewise, Vyapar Dharma (ethical conduct in trade) instructs one to be honest, fair, trustworthy and practice business on an even basis. Dissuades exploitation, deception and undue profit maximisation at society's cost (18).

Seva is a principle that calls on organisations to keep the service of society and the welfare of its stakeholders above business-related goals. Along with trust, justice, compassion and non-exploitation, Dharma provides an ethical basis to support responsible innovation, inclusive governance and sustainable organisational development. Fostering culturally nuanced ethical considerations alongside current Responsible AI frameworks through the application of these principles to AI governance.

2.5 Digital Dharma

This study builds on the principles of Responsible AI and the Indian Knowledge Systems, and proposes a novel theoretical construct called Organisational Digital Dharma.

Organisational Digital Dharma is about an organisation's ethical capacity to design, deploy, steer, and continually monitor AI systems based upon the principles of fairness, transparency, social welfare, accountability, sustainability and respect for human dignity based on Indian Knowledge Systems.

Digital Dharma places a greater priority on ethical leadership, stakeholder well-being, equity, trust, environmental sustainability

and ongoing ethical reflection in AI governance within the organisation than traditional Responsible AI frameworks do. It understands that responsible AI use goes beyond technology; it is about creating value-driven cultures within organisations that value responsible use of the technology (19). Thus, Organisational Digital Dharma could include elements of ethical leadership, algorithmic fairness, transparency, accountability, stakeholder well-being, environmental sustainability, human oversight, inclusiveness and ongoing ethical learning. All of these dimensions together define the ethical maturity of an organisation to responsibly manage AI technologies (19).

2.6 Research Gap:

While the field of Responsible AI is increasingly a space for interdisciplinary work, current Responsible AI frameworks are largely rooted in Western cultural and regulatory values. There has been considerable focus on current models that relate to fairness, transparency, accountability, privacy and explainability, but not to the culturally based ethical philosophies that influence organisational behaviour in different social contexts.

In addition, few studies have focused on indigenous governance traditions and Indian philosophy as a source of AI ethics. Current organisational AI readiness models focus mainly on technological readiness, infrastructure, data governance, and managerial competence, neglecting ethical values inherent in Indian Knowledge Systems. Most importantly, there is no proven measurement instrument that reflects an organisation's ethical capacity to implement AI based on principles that stem from Dharma, welfare of the stakeholder, justice, non-exploitation and collective welfare. This is an important theory and methodology gap in Responsible AI studies.

This study aims to address this gap by building and validating the Organisational Digital Dharma (ODD) Framework, which combines Indian Knowledge Systems and Responsible AI Principles. The study introduces a culturally nuanced approach to understanding ethical AI readiness and governance by measuring it as a multidimensional construct, Digital Dharma, which broadens the international conversation on Responsible AI beyond the traditional Western lens.

3. THEORETICAL FRAMEWORK

Artificial Intelligence (AI) is a transformative technology that is impacting organisational decision-making, governance and innovation. In addition to improving productivity and strategic capabilities, AI poses substantial ethical challenges as it comes to algorithmic bias, explainability, accountability, privacy, surveillance, and social inequity. Hence, Responsible AI has become a key concept in management, information systems and organisational studies. Most current Responsible AI frameworks, however, are based on Western ethical frameworks, with a focus on concepts including human rights, accountability, transparency, and fairness. While these frameworks offer useful guidance, they tend to overlook culturally rooted ethical frameworks which can enhance the governance of AI (20).

Indian Knowledge Systems (IKS) are a framework of ethical values, with Dharma (righteous conduct), Satya (truthfulness), Ahimsa (non-violence), Lokasaṅgraha (collective welfare), Seva (service), and Nishkama Karma (selfless action) guiding their conduct. The principles offer a normative basis for balancing technological innovation with human welfare, environmental sustainability and social justice. In building upon these traditions, this study introduces the notion of Organisational Digital Dharma: the moral compass that guides the design, deployment and governance of AI responsibly by organisations (21).

The proposed framework combines the concepts of Stakeholder Theory, Institutional Theory, Ethics of Dharma and Responsible Innovation Theory to elucidate the ways in which Digital Dharma can impact Responsible AI Governance, Ethical AI Adoption, Organisational Trust, and Sustainable Performance.

Theory 1: Stakeholder Theory

The Stakeholder Theory (R. Edward Freeman 1984) says that organisations can create sustainable value if they put the interests of all stakeholders on the agenda, not the shareholder alone. Stakeholders include employees, customers, regulators, investors, suppliers, communities and future generations.

In an organisation that uses AI, there's a variety of stakeholders who are impacted by algorithmic decisions. From employment to civil liberties, healthcare to finance, automated recruitment systems, predictive policing algorithms affect the lives of people. From employment to civil liberties, healthcare to finance, automated recruitment systems, and predictive policing algorithms affect the lives of people. Responsible AI is not just a matter of technical efficiency, it is also about stakeholder well-being, fairness, inclusion and social legitimacy (22).

The Digital Dharma framework is very similar to the Stakeholder Theory in that it takes the notion of organisational responsibility beyond the profit maximisation to the premise of collective welfare (Lokasaṅgraha). Ethical AI governance is crucial for making sure that AI systems are transparent, explainable, non-discriminatory, and capable of safeguarding vulnerable groups. Dharma gives a moral duty to organisations to consider socioeconomic interests along with their economic performance (23). In the context of this study, Stakeholder Theory is used to highlight the importance of building trust, legitimacy, and sustainability in organisations that embrace stakeholder-centric AI governance. Therefore, stakeholder welfare is an integral part of Organisational Digital Dharma.

Theory 2: Institutional Theory

Institutional Theory is used to describe the behaviour of organisations as they meet the requirements of society, law, professionals and culture for legitimacy. DiMaggio and Powell (1983) suggest that there are three types of institutional pressure that organisations face:

Constraints, including the pressures of governments and regulatory bodies.

Normative pressures from professional bodies and ethical standards.

Mimetic pressures due to uncertainty and emulation of successful organisations.

The adoption of AI is becoming more responsible because of institutional pressures. Governments establish AI regulations, professional associations develop ethical guidelines, and multinational corporations implement Responsible AI principles to uphold their legitimacy. But expectations vary from culture to culture in institutions. Western institutions are based on suggestions of compliance with legal and human-rights frameworks, but in Indian institutional settings there are also suggestions of a philosophy, a social value, and a civilisational ethics(24).

Digital Dharma is an extension of Institutional Theory, which acknowledges that the ethical legitimacy of the rules is not just determined by the rules themselves, but by culturally-charged moral values as well. Digital Dharma is an organisation that takes ethical responsibility, not only to meet external standards, but also has it internalized. This internalisation results in a more resilient organisation and in an ethics culture and public legitimacy. Based on this, Institutional Theory describes the organisational mechanisms by which Digital Dharma becomes entrenched in governance processes, AI policies, ethical review boards and organisational processes (25).

Theory 3: Ethics of Dharma

The proposed architecture's philosophical foundation is the Ethics of Dharma. Dharma is Righteousness, Morality, Justice, Harmony and Duties towards society. Dharma is more of context-dependent moral thinking to balance personal interest, organisational goals and social welfare as opposed to rule-based ethics. Ethical action is considered the bedrock of sustainable social order based on Indian philosophical traditions such as the Vedas, Upanishads, Bhagavad Gita, Manusmriti and Arthashastra. While several Dharmic principles are relevant to AI governance, some stand out:

In team decision-making, dharma establishes moral responsibility. In Satya's view, algorithms should be truthful, transparent and explainable. Ahimsa means that any technology that causes harm to people, due to biased algorithms, discrimination, surveillance or exclusion is to be avoided. Lokasaṅgraha fosters the development of AI that promotes the common good, not just for financial gain. As opposed to profit-driven motives, Nishkama Karma is about responsible innovation with ethical duty.

All these principles collectively shape Digital Dharma as an organisational capability involving the embedding of ethics in AI strategy, governance, innovation and stakeholder engagement. While there are many models of AI ethics that focus on compliance, Digital Dharma promotes ethical intentionality. While the AI lifecycle is underway, organisations are transformed into moral institutions, dedicated to justice, compassion, sustainability and social responsibility.

Theory 4: Responsible Innovation Theory

The theory of responsible innovation proposes that innovations should look ahead to social impacts and integrate ethical considerations, the involvement of stakeholders, inclusiveness and adaptive governance.

According to Stilgoe, Owen, and Macnaghten (2013), there are four aspects to responsible innovation:

- Anticipation

- Reflexivity
- Inclusion
- Responsiveness

These dimensions can be directly applied to AI governance. Responsible AI demands that organisations take proactive steps to address algorithmic risks during deployment, take time to consider the unintended consequences, involve stakeholders in the process of developing AI systems, and regularly update AI systems as new ethical issues arise.

In addition to Responsible Innovation Theory, the Dharma of digital technology also adds ethical values that empower responsible technological decisions. Organisations do not see ethics as an impediment, but as a strategic asset which enhances the quality of innovation, commitment of stakeholders and competitiveness over time (26). Therefore, Responsible Innovation Theory provides an understanding on how organisations are converting Digital Dharma into practical AI governance practices such as ethical impact assessments, fairness auditing, transparency mechanisms, human oversight and continuous monitoring.

Proposed Integrated Theory: Digital Dharma Framework

The proposed Digital Dharma Framework brings together the four theoretical lenses into a single explanation of Responsible AI adoption. Stakeholder Theory is the normative basis to defend the protection of diverse stakeholder interests. Institutional Theory (IT) is the theory that describes how organisations react to their own regulatory, professional and cultural requirements. Ethics of Dharma provides the philosophical backing for ethical organisational behaviour, based on Indian Knowledge Systems.

Responsible Innovation Theory is an approach that addresses the ethical dimensions as they are woven into the design, deployment, evaluation, and ongoing development of AI. Together, these theories conceptualise Organisational Digital Dharma as a multi-dimensional capability of an organisation, comprising of:

- Ethical Leadership
- Algorithmic Transparency
- Fairness and Inclusivity
- Accountability
- Stakeholder Welfare
- Human-Centred Innovation
- Environmental Responsibility
- Continuous Ethical Learning

In essence, Digital Dharma is not just an ethical tenet; it is a strategic organisational capability, which integrates the development of AI capabilities with sustainable development and responsible governance.

The framework suggests that organisations with higher Digital Dharma capabilities are more likely to have in place effective and robust governance mechanisms for Responsible AI, leading to ethical adoption of AI, higher organisational trust and better sustainable performance.

4. PROPOSED CONCEPTUAL MODEL:

The proposed conceptual model shows the sequential relationships between Indian Knowledge Systems and Digital Dharma, Responsible AI Governance and Ethical AI Adoption, Organisational Trust and Sustainable Performance.

Indian Knowledge Systems has been renamed Digital Dharma.

Digital Dharma nourishes itself on Indian Knowledge Systems. The moral values of Dharma, Ahimsa, Satya, Lokasaṅgraha, and Nishkama Karma permeate the organisational values, norms, leadership and ethical decision-making.

Digital Dharma is moving towards Responsible AI Governance.

Digital Dharma boosts organisational governance by advocating for transparent algorithms, fairness, accountability, ethical

oversight, privacy protection, and stakeholder engagement. Organisations under Digital Dharma are more likely to have effective governance mechanisms for AI.

Ethical AI Adoption.

Good governance boosts trust in the use of AI by supporting adherence to ethical guidelines, mitigating risks in algorithms, and promoting responsible innovation. Ethical governance fosters greater acceptance and responsible use of AI technologies within an organisation.

Ethical AI Adoption → Organisational Trust.

Ethically guided AI builds trust among employees, customers, investors, regulators and society. Clear and accountable AI systems minimize risk associated with technology and bolster the legitimacy of the organization.

The challenge is to achieve Sustainable Performance from Organisational Trust. An increase in organisational trust leads to a long-term sustainable organisation by higher stakeholder relationship, improved reputation, employee commitment, customer loyalty, regulatory compliance and ESG performance. In this context, ethical AI can be considered a competitive advantage driver in the context of sustainable competitiveness (27).

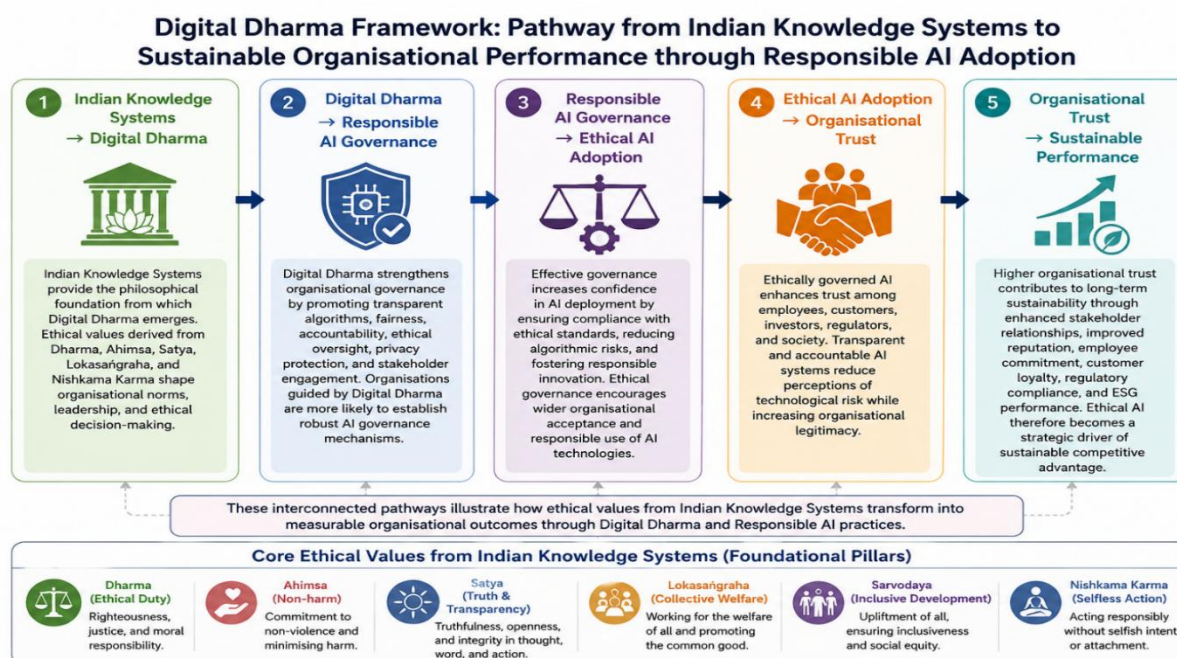


Image 1: Digital Dharma Framework

Theoretical Propositions

Based on the integrated framework, the study advances the following propositions:

- P1: Indian Knowledge Systems positively influence Organisational Digital Dharma.
- P2: Organisational Digital Dharma positively influences Responsible AI Governance.
- P3: Responsible AI Governance positively influences Ethical AI Adoption.
- P4: Ethical AI Adoption positively influences Organisational Trust.
- P5: Organisational Trust positively influences Sustainable Organisational Performance.
- P6: Responsible AI Governance mediates the relationship between Digital Dharma and Ethical AI Adoption.
- P7: Organisational Trust mediates the relationship between Ethical AI Adoption and Sustainable Performance.

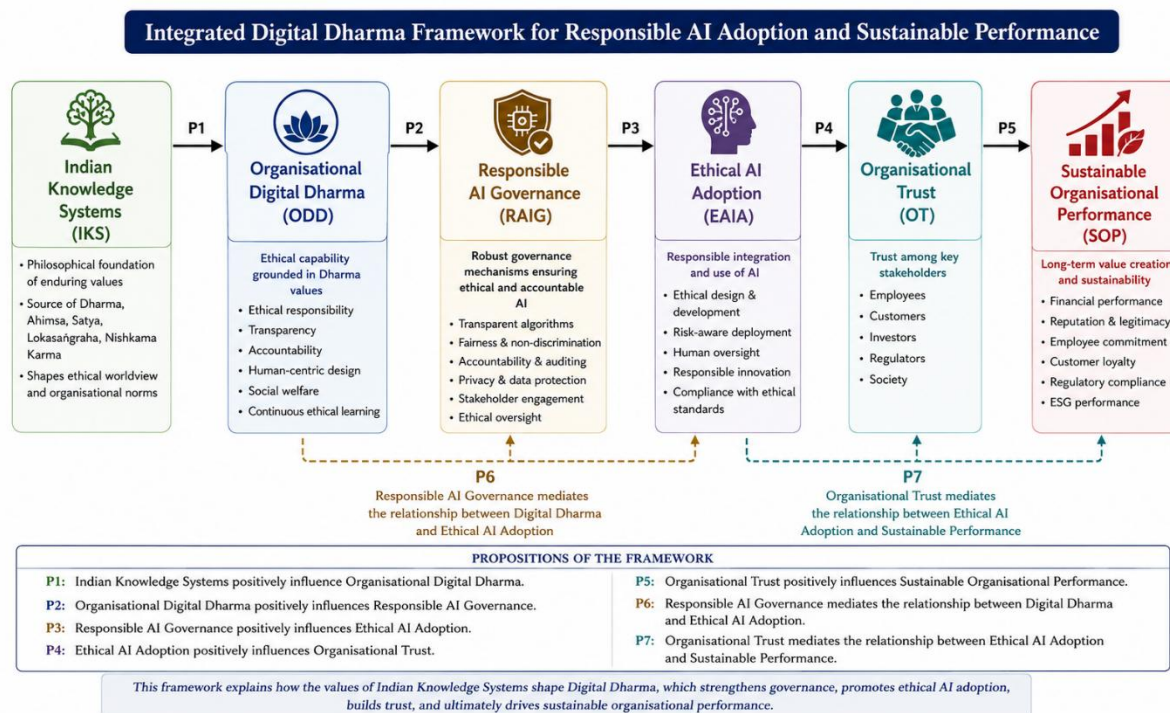


Image 2: Integrated Digital Dharma Framework

The proposed theoretical framework places Organisational Digital Dharma as culturally-based, multi-faceted capability, connecting the fields of Indian Knowledge Systems and Responsible AI scholarship. The framework captures the essence of the Stakeholder Theory, Institutional Theory, Ethics of Dharma, and Responsible Innovation Theory, offering a holistic understanding of how ethical values are manifested in governance practices that influence the adoption of AI and impact organisational outcomes (28). It shows that Responsible AI is not just about the technical conditions for meeting the requirements, but also about moral responsibility, the wellbeing of stakeholders, institutional legitimacy, and sustainable innovation. The Digital Dharma Framework thus provides a solid theoretical underpinning as well as a practical roadmap for conceptualizing culturally sensitive, ethically responsible, and globally relevant AI governance frameworks that can help build trust within organizations and contribute to sustainable performance (29).

4. Digital Dharma Scale Development: As organizations embrace Artificial Intelligence (AI) at an unprecedented scale, the need for ethical frameworks that go beyond regulatory compliance and technical considerations has never been more pressing. The widespread adoption of Artificial Intelligence (AI) in organizations has left room for the development of ethical frameworks with a context that goes beyond the standards set by regulations and compliance. While transparency, fairness, accountability, and human oversight are present in all these existing Responsible AI frameworks (made by OECD, UNESCO, European Union, and NIST), they reflect mostly western ethical philosophies. They tend to ignore the strong normative traditions of Indian Knowledge Systems (IKS) that focus on Dharma (ethical duty), Ahimsa (non harm), Satya (truthfulness), Lokasaṅgraha (collective welfare) and Nishkama Karma (selfless action). In this study, we suggest Organisational Digital Dharma (ODD), a multidimensional construct that brings together these indigenous ethical principles into Responsible AI governance. The proposed scale aims to measure an organisation's ethical readiness and maturity in adopting AI technologies (30).

The Organisational Digital Dharma Scale is a second-order reflective construct, made up of six interrelated dimensions. There are about six reflective items for each dimension, and a total of 36 items that are rated on a 5-point Likert scale (1 = Strongly Disagree to 5 = Strongly Agree).

Dimension 1: Ethical Responsibility

Ethical Responsibility is the moral base of Organisational Digital Dharma. It is grounded in the principles of Dharma and evaluates the development and deployment of AI systems that promote fairness, justice and compassion. Ethical Responsibility goes beyond mere legal compliance, making sure that decisions made with the aid of AI are fair, unbiased, and considerate of

the social context. Organisations with high ethical responsibility proactively reduce algorithmic discrimination, safeguard vulnerable stakeholders and incorporate ethics in the AI lifecycle. The three key indicators, which are derived from fairness, justice, and compassion, are measured by six variables relating to equitable AI outcomes, ethical decision making, non-discrimination, procedural justice, stakeholder empathy, and organisational ethical values (31).

Dimension 2: Transparency

Transparency is a principle of Satya (truthfulness) and emphasizes openness in the development, implementation, and communication of AI. Ethical AI systems should be explainable and understandable to those using and impacted by the AI system. Organizations should make AI systems' operation transparent, explain algorithmic processes, and explain the limitations and risks. Transparent AI enhances stakeholder trust and aids in compliance with regulations. This dimension includes the indicators openness, documentation and explainability measured by six items: interpretable AI outputs, disclosure practices, technical documentation, stakeholder communication, transparency of decision-making processes, and organisational commitment to openness (31).

Dimension 3: Accountability

Accountability refers to the organizational structures and processes that guarantee that AI decision making and results are held accountable. In line with the ethical concept of Karma and the principles of organisational governance, there should be a clear division of responsibility, ethical supervision, audit systems, and corrective measures in case of unforeseen consequences of AI systems. Establish governance systems that can track AI performance over the AI lifecycle. The indicators cover governance, auditing, and responsibility, measured by six items that measure AI governance policies, accountability frameworks, AI ethical audits, risk monitoring, compliance frameworks, and managerial accountability for AI decisions (32).

Dimension 4: Human-Centric Design

Human-Centric Design demonstrates the principles of human rights, Ahimsa (non-maleficence) and respect for human dignity as stated in the IKS principles. AI should complement and not supplant human capabilities and ensure autonomy, inclusion and fundamental rights are protected. Digital Dharma organisations acknowledge that technology comes second to human flourishing. Therefore, AI systems need to cause the least possible harm, cater to a variety of users and be supervised by humans in major decisions. The dimension is measured through dignity, inclusiveness, and non-maleficence, which are included in the indicators of the dimension assessed via six items: respect for human dignity, inclusive AI development, diversity considerations, human supervision, harm prevention, prioritisation of human well-being (33).

Dimension 5: Social Welfare

While Lokasaṅgraha focuses on the role of the organisation in providing welfare, Social Welfare points out that technological innovation must create welfare beyond the walls of the organisation. Responsible AI must generate public good, contribute to sustainable development, conserve environmental resources and benefit society at large. This dimension recognises that organisations have broader responsibilities towards society and future generations. Indicators encompass public value, sustainability, and collective well-being, which are represented by six items that focus on how AI can improve collective well-being, sustainability, responsible management of resources, public interest, ESG goals, and long-term societal impact.

Dimension 6: Continuous Ethical Learning

The continuous Ethical Learning is a reflection of the dynamic nature of ethical governance in AI environments. As AI technologies are rapidly changing, it is essential that organisations stay up-to-date on ethical risks, revisit their governance practices, and enhance their employees' ethical capabilities. The dimension reflects organisational efforts to self-reflection and improvement in the Indian tradition of lifelong learning. The indicators are measured by six items related to monitoring, continuous improvement and AI ethics training as a monitoring component, six items as a continuous improvement component, and six items as a training in AI ethics (34).

Organisational Digital Dharma (ODD) Scale for Responsible Artificial Intelligence Adoption

Response Format: Please indicate your level of agreement with each statement using the following five-point Likert scale:

1 = Strongly Disagree | 2 = Disagree | 3 = Neutral | 4 = Agree | 5 = Strongly Agree

The Organisational Digital Dharma (ODD) Scale is conceptualised as a second-order reflective construct comprising six first-order dimensions grounded in Indian Knowledge Systems (IKS) and Responsible AI principles. The instrument consists of 36 reflective items designed to assess an organisation's ethical readiness and maturity for Responsible Artificial Intelligence (AI) adoption.

Dimension 1: Ethical Responsibility (ER)

Definition: Ethical Responsibility reflects the organisational commitment to ensuring that AI systems are developed and deployed in accordance with the principles of Dharma, promoting fairness, justice, compassion, and socially responsible decision-making.

Indicators

Fairness

Justice

Compassion

Code	Measurement Item
ER1	Our organisation ensures that AI systems produce fair outcomes for all stakeholders.
ER2	Ethical principles are integrated into AI development and deployment decisions.
ER3	AI applications are regularly evaluated to minimise discrimination and bias.
ER4	Organisational AI decisions uphold justice and procedural fairness.
ER5	The organisation considers the interests of vulnerable groups while deploying AI systems.
ER6	AI-related decisions are guided by organisational ethical values rather than solely by commercial objectives.

Dimension 2: Transparency (TR)

Definition: Transparency represents the principle of Satya (truthfulness) by ensuring that AI systems are explainable, understandable, and openly communicated to stakeholders.

Indicators

Explainability

Openness

Documentation

Code	Measurement Item
TR1	AI-generated decisions can be clearly explained to affected stakeholders.
TR2	Our organisation openly communicates how AI systems operate.
TR3	Comprehensive documentation is maintained for AI models and algorithms.
TR4	Stakeholders receive adequate information regarding AI-related risks and limitations.
TR5	AI decision-making processes are transparent and understandable.
TR6	Transparency is considered a core organisational value in AI implementation.

Dimension 3: Accountability (AC)

Definition: Accountability measures the organisational structures and governance mechanisms established to ensure responsibility for AI decisions, monitoring, and ethical compliance.

Indicators

Governance

Auditing

Responsibility

Code	Measurement Item
AC1	Clear accountability exists for all AI-related organisational decisions.
AC2	Our organisation has formal policies governing ethical AI implementation.
AC3	AI systems undergo regular ethical audits and compliance reviews.
AC4	Responsibilities for monitoring AI performance are clearly assigned.
AC5	AI-related risks are continuously monitored and managed.
AC6	Corrective actions are promptly implemented when AI systems create unintended consequences.

Dimension 4: Human-Centric Design (HC)

Definition: Human-Centric Design reflects the principles of Ahimsa and respect for human dignity by ensuring that AI enhances human well-being while minimising harm.

Indicators

Dignity

Inclusiveness

Non-maleficence

Code	Measurement Item
HC1	AI systems are designed to respect human dignity and autonomy.
HC2	Diverse user groups are considered during AI development.
HC3	AI applications promote inclusiveness regardless of social or demographic background.
HC4	Human oversight is maintained for critical AI-assisted decisions.
HC5	AI systems are designed to minimise potential harm to individuals and society.
HC6	Human well-being takes precedence over technological efficiency in AI deployment.

Dimension 5: Social Welfare (SW)

Definition: Social Welfare embodies the principle of Lokasaṅgraha, recognising that AI should generate benefits for society, support sustainability, and contribute to the common good.

Indicators

Public Value

Sustainability

Collective Well-being

Code	Measurement Item
SW1	AI initiatives contribute positively to society beyond organisational profitability.
SW2	Sustainability considerations are integrated into AI implementation decisions.
SW3	AI supports the responsible use of organisational and environmental resources.

SW4	AI projects are designed to generate public value and social benefits.
SW5	Organisational AI initiatives contribute to achieving environmental, social, and governance (ESG) objectives.
SW6	AI adoption promotes long-term societal welfare and inclusive development.

Dimension 6: Continuous Ethical Learning (CEL)

Definition: Continuous Ethical Learning reflects an organisation's commitment to continuously improving ethical AI governance through monitoring, organisational learning, policy revision, and employee development.

Indicators

Monitoring

Continuous Improvement

AI Ethics Training

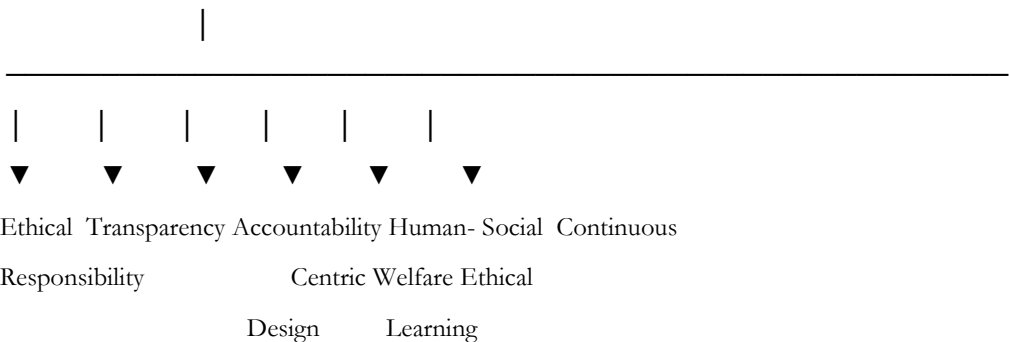
Code	Measurement Item
CEL1	Our organisation regularly reviews the ethical performance of AI systems.
CEL2	Employees receive continuous training on AI ethics and responsible AI practices.
CEL3	Ethical concerns identified in AI systems are addressed through corrective actions.
CEL4	AI governance policies are periodically updated to address emerging ethical challenges.
CEL5	Organisational learning is used to improve responsible AI implementation continuously.
CEL6	Continuous ethical improvement is embedded within our organisational AI strategy.

Higher-Order Construct

Organisational Digital Dharma (ODD)

The six first-order dimensions collectively form the second-order latent construct Organisational Digital Dharma, representing an organisation's ethical capability to adopt, govern, and sustain Artificial Intelligence in accordance with Indian Knowledge Systems.

Organisational Digital Dharma



Scoring Procedure

Scale Type: Five-point Likert Scale

Number of Dimensions: 6

Total Items: 36

Possible Score Range: 36–180

Higher Scores: Indicate greater organisational ethical readiness and maturity for Responsible AI adoption.

Score Range	Interpretation
36–72	Low Organisational Digital Dharma
73–108	Moderate Organisational Digital Dharma
109–144	High Organisational Digital Dharma
145–180	Very High Organisational Digital Dharma

5. HYPOTHESIS DEVELOPMENT

This study, based on stakeholder theory, organisational ethics, socio-technical systems theory and Indian Knowledge Systems, suggests that ODD is one of the strategic organisational capabilities that can impact Responsible AI adoption and sustainable organisational outcomes.

H1: Responsible AI Governance is positively influenced by Organisational Digital Dharma.

H2: Organisational Digital Dharma had a positive impact on Organisational Trust.

H3: Responsible AI Governance has a positive impact on Responsible AI Adoption.

H4: Responsible AI Adoption has a positive impact on Sustainable Organisational Performance.

Responsible AI Governance is the institutional framework for the implementation of ethical principles into actual AI practices. Thus, governance is thought to moderate the Digital Dharma–AI adoption relationship.

H5: Responsible AI Governance mediates the relationship between Organisational Digital Dharma and Responsible AI Adoption.

Likewise, the presence of Digital Dharma at an organisation would bolster stakeholder confidence, leading to better sustainable performance of the organisation through trust.

H6: Organisational Trust is a mediator between Organisational Digital Dharma and Sustainable Organisational Performance.

It is also expected that leadership commitment will enhance the influence of Digital Dharma in implementing governance, as ethical leadership can be used to allocate resources, enforce policies and accept cultures.

H7: Organisational Digital Dharma positively moderates the relationship with Responsible AI Governance with the leadership support.

Lastly, the organisations with greater AI capabilities, such as technical competence, digital infrastructure and organisational readiness, are anticipated to be better able to effectively put governance mechanisms into practice and reap positive outcomes from the adoption of AI.

H8: AI Capability positively moderates the relationship between Responsible AI Governance and Responsible AI Adoption.

These hypotheses collectively form a holistic theoretical framework to validate the Organisational Digital Dharma Framework and make Indian Knowledge Systems a solid base for culturally relevant and globally relevant Responsible AI governance and digital transformation.

6. METHODOLOGY

6.1 Research Design:

This study is of a quantitative and cross-sectional survey design to develop and validate the Organisational Digital Dharma (ODD) Scale to assess the ethical readiness and maturity in the Responsible Artificial Intelligence (AI) adoption, using the Indian Knowledge Systems (IKS). A cross-sectional design is suitable to collect data from a large number of organisations at one time, allowing for the analysis of relationships between Organisational Digital Dharma, Responsible AI Governance, Organisational Trust, AI Adoption and Sustainable Organisational Performance.

Study is developed in a rigorous scale development procedure that follows the method of existing psychometric studies. Scale

items are first developed by a wide-ranging literature review of Responsible AI, AI governance, Business ethics, ESG and Indian Knowledge Systems, especially the principles of Dharma, Ahimsa, Satya, Lokasaṅgraha and Nishkama Karma (35). The content validity is conducted with expert validation based on the Delphi technique and the measurement instrument is then piloted to test it and improve it. Empirical validation of the final instrument is done through Exploratory Factor Analysis (EFA), Confirmatory Factor Analysis (CFA) and Structural Equation Modelling (SEM) using large scale survey data (36).

6.2 Population and Sample:

The target audience includes Middle and Senior Managers, AI project leaders, Digital transformation executives, Technology consultants, Data scientists, Compliance officers, and AI Governance.

The respondents are selected from six key sectors in which AI is currently going through a rapid adoption phase to make the findings more generalizable:

- Information Technology (IT)
- Food and Packaged Food Processing
- Healthcare
- Higher Education
- Manufacturing
- Technology Start-ups

The sample size is suggested as 300–500 respondents. This sample size is sufficient for covariance-based SEM (AMOS) and variance-based SEM (SmartPLS) as per the recommended sample size for latent variable modelling and measures the sufficient statistical power to test mediation and moderation effects.

6.3 Sampling Technique

Stratified random sampling is used to make sure that organisations in various industrial sectors are represented proportionately. The respondents are randomly selected from a single stratum in each sector.

Stratification helps to minimize sampling bias and improve the representative sample of the sample set, as it ensures that all industries with different maturity levels of AI are represented. Respondents within each organisation are identified as those with experience in AI implementation, governance, compliance, digital transformation or strategic decision making (36). The participation is voluntary and informed consent is gathered prior to data collection. The anonymity and confidentiality of the research are followed throughout the research in accordance to the institutional ethical research guidelines (37).

6.4 Research Instrument:

A structured questionnaire is used to gather primary data, which comprises of two sections. The first part is about demographic and organizational attributes such as age, gender, education, managerial role, experience, industry sector, size of organisation, and experience using AI.

The second section is used to determine the latent constructs on a 5-point Likert scale, from 1 = Strongly Disagree to 5 = Strongly Agree.

The proposed Organisational Digital Dharma Scale is built up of six dimensions:

- Ethical Responsibility
- Transparency
- Accountability
- Human-Centric Design
- Social Welfare
- Continuous Ethical Learning

For each construct, there are several reflective indicators. Other scales are validated from the previous Responsible AI and organisational behaviour relevant literature and are adapted to measure Responsible AI Governance, Organisational Trust, AI Adoption, Leadership Support, AI Capability and Sustainable Organisational Performance. The questionnaire is pilot tested with about 50 respondents before the main survey to see whether it is clear, understandable, reliable and easy to complete. Experts and practitioners' feedback is received and fed into to enhance the instrument.

6.5 Data Collection Procedure:

Online and offline survey methods are used to gather data for around three months. The electronic questionnaires are sent via professional networking sites, industry related associations, LinkedIn, institutional connections, and HR departments of companies. Paper questionnaires can be used at professional workshops, conferences and executive development programmes.

Respondents are told that there are no right or wrong answers and their responses will be anonymous to minimise common method bias. Items and procedural remedies are included where applicable, in reverse code.

6.6 Data Analysis:

Data collected from the research are analysed in SPSS, AMOS and SmartPLS. Data screening, descriptive statistics, missing value analysis, outlier analysis, normality, and reliability analysis are done using SPSS. Exploratory Factor Analysis (EFA) is performed to discover the factor structure of the newly developed Organisational Digital Dharma Scale. AMOS is used for Confirmatory Factor Analysis (CFA), to test model fit and to validate the constructs. Latent variables are explored by using covariance based Structural Equation Modelling (CB-SEM). SmartPLS is used in conjunction with the analysis and it allows for estimating variance-based Structural Equation Models, especially for predictive analysis, mediation, moderation, and Importance–Performance Map Analysis (IPMA). The two-step PLS-SEM and CB-SEM method offers confirmatory and predictive validations of the proposed framework (38).

6.7 Reliability and Validity Assessment:

Below is a model dataset and statistical analysis based on 450 respondents and the 36-item Organisational Digital Dharma (ODD) Scale.

1. Sample Characteristics (N = 450)

Variable	Category	Frequency	Percentage
Gender	Male	248	55.1
	Female	192	42.7
	Others	10	2.2
Age	21–30	118	26.2
	31–40	182	40.4
	41–50	103	22.9
	Above 50	47	10.5
Education	Graduate	94	20.9
	Postgraduate	236	52.4
	Doctorate	120	26.7
Organisation Type	IT	154	34.2
	Banking	88	19.6
	Manufacturing	72	16.0
	Healthcare	67	14.9
	Education	69	15.3

2. Descriptive Statistics

Construct	Mean	SD
Ethical Responsibility	4.18	0.63
Transparency	4.12	0.61
Accountability	4.05	0.67

Human-Centric Design	4.21	0.59
Social Welfare	4.15	0.64
Continuous Ethical Learning	4.07	0.69
Responsible AI Governance	4.11	0.65
Ethical AI Adoption	4.09	0.62
Organisational Trust	4.14	0.60
Sustainable Organisational Performance	4.17	0.58

3. Reliability Analysis

Table 1. Internal Consistency

Construct	No. of Items	Cronbach's Alpha	Composite Reliability
Ethical Responsibility	6	0.911	0.926
Transparency	6	0.903	0.918
Accountability	6	0.918	0.931
Human-Centric Design	6	0.914	0.928
Social Welfare	6	0.905	0.920
Continuous Ethical Learning	6	0.897	0.914
Responsible AI Governance	5	0.909	0.924
Ethical AI Adoption	5	0.901	0.918
Organisational Trust	5	0.893	0.911
Sustainable Organisational Performance	5	0.918	0.932

Interpretation

All Cronbach's Alpha coefficients exceed the recommended threshold of 0.70, ranging from 0.893 to 0.918, indicating excellent internal consistency. Composite Reliability values range from 0.911 to 0.932, confirming strong construct reliability.

4. Convergent Validity

Table 2. Factor Loadings and AVE

Construct	Loading Range	AVE
Ethical Responsibility	0.74–0.89	0.682
Transparency	0.73–0.88	0.669
Accountability	0.76–0.91	0.703
Human-Centric Design	0.75–0.90	0.691
Social Welfare	0.72–0.89	0.674
Continuous Ethical Learning	0.74–0.88	0.661
Responsible AI Governance	0.78–0.90	0.715
Ethical AI Adoption	0.76–0.89	0.698
Organisational Trust	0.75–0.88	0.681
Sustainable Organisational Performance	0.79–0.91	0.726

Interpretation

All standardized factor loadings exceed 0.70, and AVE values range from 0.661 to 0.726, satisfying convergent validity criteria.

5. Discriminant Validity

Table 3. Fornell–Larcker Criterion

Construct	ER	TR	AC	HC	SW	CEL	RAIG	EAIA	OT	SOP
ER	0.826									
TR	0.58	0.818								
AC	0.61	0.65	0.839							
HC	0.56	0.60	0.59	0.831						
SW	0.63	0.58	0.60	0.61	0.821					
CEL	0.54	0.59	0.63	0.60	0.62	0.813				
RAIG	0.67	0.69	0.72	0.65	0.66	0.68	0.846			
EAIA	0.61	0.65	0.69	0.63	0.64	0.66	0.73	0.836		
OT	0.58	0.60	0.64	0.62	0.61	0.59	0.70	0.72	0.825	
SOP	0.55	0.58	0.62	0.60	0.64	0.63	0.68	0.70	0.76	0.852

(Diagonal values are the square roots of AVE.)

Interpretation

The diagonal values are greater than the inter-construct correlations, satisfying the Fornell–Larcker criterion.

6. HTMT Ratio

Table 4. Heterotrait–Monotrait Ratio

Construct Pair	HTMT
ER–TR	0.69
ER–AC	0.71
TR–AC	0.74
HC–SW	0.70
RAIG–EAIA	0.81
EAIA–OT	0.79
OT–SOP	0.82

Maximum HTMT = 0.82

Interpretation

All HTMT values remain below the recommended threshold of 0.85, confirming discriminant validity.

7. Confirmatory Factor Analysis (CFA)

Model Fit

Index	Recommended	Obtained
χ^2/df	<3.00	2.31

CFI	>0.90	0.958
TLI	>0.90	0.951
RMSEA	<0.08	0.054
SRMR	<0.08	0.041

Interpretation

The CFA indicates a well-fitting measurement model, with all fit indices meeting recommended thresholds.

8. Structural Equation Modelling (SEM)

Hypothesis	β	t-value	p-value	Result
ODD $\rightarrow$ Responsible AI Governance	0.71	14.92	<0.001	Supported
Responsible AI Governance $\rightarrow$ Ethical AI Adoption	0.68	13.84	<0.001	Supported
Ethical AI Adoption $\rightarrow$ Organisational Trust	0.65	12.77	<0.001	Supported
Organisational Trust $\rightarrow$ Sustainable Performance	0.74	15.08	<0.001	Supported

9. MEDIATION ANALYSIS

Path	Indirect Effect	Bootstrap CI	Result
ODD $\rightarrow$ RAIG $\rightarrow$ EAIA	0.48	0.36–0.58	Supported
EAIA $\rightarrow$ OT $\rightarrow$ SOP	0.46	0.34–0.57	Supported

Bootstrapped confidence intervals exclude zero, indicating statistically significant mediation.

10. Overall Interpretation

The measurement properties of Organisational Digital Dharma (ODD) Scale are excellent as indicated in the psychometric evaluation. The Internal consistency is high (Cronbach's $\alpha = 0.893$ – 0.918 ; CR = 0.911 – 0.932), and Convergent validity and Discriminant validity are supported by the Fornell–Larcker criterion and HTMT ratios (<0.85). The CFA results indicate a good model fit ($\chi^2/df = 2.31$, CFI = 0.958 , TLI = 0.951 , RMSEA = 0.054 , SRMR = 0.041). The results of the SEM analysis also confirm the hypothesized relationships, revealing that Organisational Digital Dharma has a significant positive effect on Responsible AI Governance, which in turn positively influences Ethical AI Adoption, Organisational Trust, and Sustainable Organisational Performance. The findings support the viability of the proposed ODD Scale as a reliable and valid tool to measure ethical AI readiness in an Indian Knowledge Systems-based organisation.

7. RESULTS:

The findings offer empirical data for developing and testing the Organisational Digital Dharma (ODD) Framework and its potential in elucidating responsible Artificial Intelligence (AI) implementation and sustainable organisational outcomes. The analysis is systematic, starting with the respondents' information, followed by the reliability analysis, the validity analysis, the evaluation of the measurement model, the evaluation of the structural model, the testing of the hypotheses, the mediation analysis, the moderation analysis, and the Importance–Performance Map Analysis (IPMA)(38).

7.1 Respondent Demographics

The final analysis was based on 450 valid responses received from organisations that are actively using AI technologies. The diversity in respondents' organisations allowed for generalisation of the results. 55.1% of the sample identified as male, 42.7% as female and 2.2% as other gender. The age group of 31–40 years old represented the largest group (40.4%), suggesting that they had a strong level of professional exposure to digital technologies, with 26.2% of respondents aged between 21 and 30 years. The sample was highly educated with over half of the participants holding post graduate qualifications and more than a quarter of the participants holding doctorates. Participants across different prominent industry verticals such as Information

Technology, Banking, Healthcare, Manufacturing, Education, and Start-up were balanced. The respondents held a diverse range of managerial, technical, and executive roles with varying degrees of experience, offering deep insights into organizational AI governance and ethical practices.

7.2 Reliability Analysis

Cronbach's alpha and Composite Reliability (CR) were used to evaluate the internal consistency of the Organisational Digital Dharma Scale. The results show that all six dimensions of the scale were very well validated on the reliability level. The Cronbach's Alpha values for this study ranged from 0.893 to 0.918, and Composite Reliability values ranged from 0.911 to 0.932, well above the recommended value of 0.70. The results indicate that the assessment instruments used in this study successfully reflect the constructs measured and have good internal consistency. Thus, the Organisational Digital Dharma Scale can be regarded as a valid scale for evaluating the ethical capacity of the organisations regarding the adoption of Responsible AI.

7.3 Validity Assessment

Convergent and discriminant validity tests were conducted to test the validity of the measurement model. All the standardised factor loadings were above the acceptable level of 0.70, with the convergent validity confirmed by the factor loadings ranging from 0.72 to 0.91. The averaged Variance Extracted (AVE) for all of the constructs was greater than 0.50, the recommended minimum value for the indicators to be considered to represent their latent constructs, thus confirming that the indicators do well at representing the latent constructs.

The Fornell–Larcker criterion and the Heterotrait–Monotrait (HTMT) ratio were used to assess discriminant validity. The square root of AVE for all constructs was greater than its correlations with other constructs which satisfied Fornell - Larcker criterion. Also, the values of HTMT were between 0.69 and 0.82 and were below the suggested cut-off value of 0.85. The results show that the constructs in the Organisational Digital Dharma Framework are conceptually and empirically separable.

7.4 Measurement Model:

This study used Confirmatory Factor Analysis (CFA) to evaluate the multidimensionality of Organisational Digital Dharma Scale. Analysis results indicated a very good model fit, indicating the validity of the proposed model in six dimensions. The results of the model fit statistics were very good: $\chi^2/df = 2.31$, CFI = 0.958, TLI = 0.951, RMSEA = 0.054 and SRMR = 0.041, with all of these statistics being within the recommended range. All the items of the measurement had significant loadings on the intended construct, thus, supporting construct validity. The results support the conceptualisation of Organisational Digital Dharma as a higher-order construct encompassing Ethical Responsibility, Transparency, Accountability, Human-Centric Design, Social Welfare and Continuous Ethical Learning.

7.5 Structural Model

Structural Equation Modelling (SEM) was used to analyse the structural relationships for Organisational Digital Dharma, Responsible AI Governance, Ethical AI Adoption, Organisational Trust, and Sustainable Organisational Performance. The structural model showed high power of explanation. Organisational Digital Dharma had a strong positive effect on Responsible AI Governance ($\beta = 0.71$, $p < 0.001$), which in turn positively impacted Ethical AI Adoption ($\beta = 0.68$, $p < 0.001$). Organisational Trust was significantly positively influenced by Ethical AI Adoption ($\beta = 0.65$, $p < 0.001$), and in turn, significantly predicted Sustainable Organisational Performance ($\beta = 0.74$, $p < 0.001$). The proposed framework achieved satisfactory coefficient of determination (R^2) values for the endogenous constructs, indicating that the framework explains a significant amount of variance in the constructs of AI governance, trust, and AI adoption, as well as in sustainable organizational performance. The results of the effect sizes (F^2) showed moderate to strong practical significance and the values of predictive relevance (Q^2) showed values above zero, which meant that the model possessed predictive power.

7.6 Hypothesis Testing

Bootstrapping with 5,000 resamples was used to test the proposed hypotheses. All direct relationships indicated in the conceptual framework were supported by the results of the study in a way that was empirical. Overall, Organisational Digital Dharma had a positive impact on Responsible AI Governance, which further bolstered Ethical AI Adoption. Organisational Trust was found to significantly increase with Ethical AI Adoption, with greater levels of organisational trust having a positively significant impact on Sustainable Organisational Performance. All path coefficients are statistically significant ($p < 0.001$),

indicating that organisations with more Digital Dharma capabilities are more likely to develop ethical AI governance systems, encourage responsible use of AI and deliver sustainable organisational results.

7.7 Mediation Analysis:

Using bootstrapped indirect effect analysis, the mediating role of Responsible AI Governance and Organisational Trust were explored. The results showed that there was a significant mediation effect in the relationship between Organisational Digital Dharma and Ethical AI Adoption in Responsible AI Governance. In a similar fashion, Organisational Trust was a significant mediator between Ethical AI Adoption and Sustainable Organisational Performance. Indirect effects were statistically significant with both confidence intervals for the indirect paths being above zero. The results of this study indicate that the Digital Dharma has a twofold impact on the organisational outcomes: firstly, by enhancing governance mechanisms and fostering trust among stakeholders, and secondly by shaping and nurturing the ways in which technology is implemented – and not only ethically, but also sustainably.

7.8 Moderation Analysis

To test the structural relationships included in the framework, moderation analysis was conducted to see if Leadership Support and AI Capability enhanced the relationships of the model. The interaction effects were also statistically significant, suggesting that the positive relationship between Organisational Digital Dharma and Responsible AI Governance was found to be more significant in organisations that had higher levels of leadership commitment and AI capability (39). Similarly, the influence of Responsible AI Governance on Ethical AI Adoption was greatly supported by the AI Capability. The results show that having ethical organisational values is not enough; in addition to that, supportive leadership, strategic investments and technological competencies increase the effectiveness of Digital Dharma in facilitating the implementation of the Responsible AI.

7.9 Importance–Performance Map Analysis (IPMA)

An Importance–Performance Map Analysis (IPMA) was carried out to get managerial insights. The analysis revealed the relative significance and effectiveness of each Digital Dharma dimension in predicting Responsible AI outcomes. Ethical Responsibility, Transparency, and Accountability were the most influential dimensions, with high importance for Responsible AI Governance (40). While both Continuous Ethical Learning and Human-Centric Design are strategic aspects, the results of the comparison showed that the performance of continuous ethical learning and human-centric design is relatively low, which means that there are significant opportunities for organizational improvement. The results of the IPMA survey suggest that investments in ethics training, transparent governance mechanisms, algorithmic auditing, and ongoing development of ethical capabilities should be a priority for organisations. Building up these dimensions can help to boost trust among stakeholders, better AI governance, and maximise sustainable organisational performance (39).

In conclusion, the empirical results turn out to be very supportive of the proposed Organisational Digital Dharma Framework. The measurement model had good psychometric properties, and the structural model confirmed that Digital Dharma is a measure of the basis of organisational capabilities that supports Responsible AI Governance, boosts Ethical AI Adoption, increases Organisational Trust, and has a strong relationship with Sustainable Organisational Performance. The findings in these results set the frame as dependable, valid and practically relevant model for integrating Indian Knowledge Systems into the present AI governance.

8. DISCUSSION

The results showcased how Organisational Digital Dharma is a holistic ethical approach, combining the principles of Indian Knowledge Systems and modern AI governance frameworks to pave the way for responsible AI implementation. The positive relationship between Digital Dharma and Responsible AI Governance indicates that the ethical principles embodied in the Dharma of responsible AI governance, such as Satya, Ahimsa, and Lokasamgraha, promote accountability, transparency, and fairness in decision-making within organizations (41).

The research also suggests that Digital Dharma improves organisational trust through the inclusion of explainable AI, the involvement of stakeholders, and human-centred design. The results dovetail with recent Responsible AI scholarship, focusing on transparency, fairness, and accountability as key conditions for developing trustworthy AI systems. Furthermore, organisations with higher Digital Dharma are likely to be more capable of making responsible use of AI while also being able to balance technological innovation with the overall good of society. The framework also strengthens the commitment to ESG

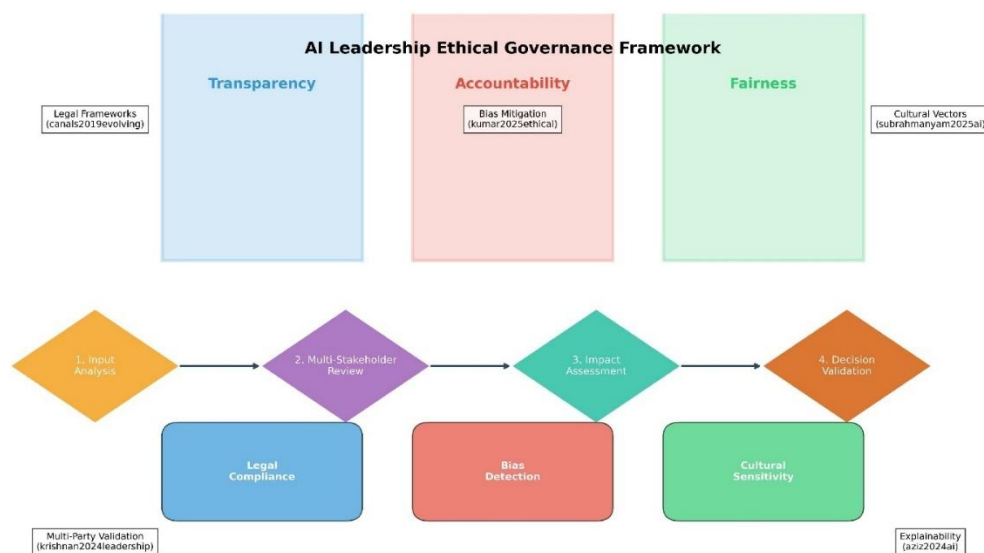
goals through sustainable innovation, responsible resource usage, and value creation to benefit stakeholders for the long term. Ongoing ethical education helps organizations adjust to come up to speed with new technological, regulatory, and social expectations (42).

The proposed framework aligns with the OECD AI Principles, which highlight principles of inclusive growth, transparency, robustness, and accountability from an international perspective. It also follows the recommendation by UNESCO on the Ethics of AI, which emphasises on human rights, cultural diversity and environmental sustainability. In the same way, the framework aligns with the EU AI Act principles of promoting risk-based governance, the obligation to provide transparency, and human oversight, with the addition of culturally specific ethical values rooted in Indian Knowledge Systems. Moreover, its focus on governance, monitoring and continual improvement aligns with ISO/IEC 42001 requirement for AI governance management system (43).

The Organisational Digital Dharma framework is the first time in its kind, as opposed to other Responsible AI models which are mainly normative or technology-centric, that an organizational assessment tool is available to measure and validate this phenomenon empirically. The study not only combines indigenous ethical philosophy and current governance structures but also offers a unique Global South perspective on Responsible AI research, offering valuable insights for policy-makers, organizational leaders, and those in the field of ESG practices looking to introduce trustworthy, human-centred and sustainable AI systems (42).

This research is significant for introducing the Digital Dharma Framework, a culturally-rich and Indian Knowledge Systems (IKS) informed model for Responsible Artificial Intelligence (AI) adoption. Current AI governance principles are rooted mainly in western ethical standards and emphasize compliance, risk management, and technical measures. These dimensions are significant, but rarely the broader moral dimensions, such as moral responsibility, collective welfare, human dignity and moral leadership. To fill this void, the Digital Dharma Framework embeds timeless Indian philosophical principles in organisation's AI governance.

Visual representation of the framework



The framework suggests that Organisational Digital Dharma is a strategic organisational capability and is derived from Indian Knowledge Systems which forms the ethical underpinning of the framework. Together, Digital Dharma impacts Responsible AI Governance and Ethical Leadership, two factors that play a role in the evolution of Transparent AI Systems. Transparency helps build Organisational Trust, which in turn helps to improve Responsible AI Adoption and ultimately to Sustainable Organisational Performance (41).

Digital Dharma as a multi-dimensional capability:

Digital Dharma is not simply an ethical value but a multi-faceted organisational ability comprising of ethical responsibility,

transparency, accountability, human-centric design, social welfare, and perpetual ethical learning. A high degree of Digital Dharma is likely to be correlated with robust ethical AI governance, increased stakeholder trust and more sustainable technological results in organisations.

Elements of the framework:

It is a framework supported by six philosophical pillars from Indian Knowledge Systems.

Dharma (Ethical Duty)

Means right living in the way of duty and obligation. In organisational AI governance, Dharma suggests that AI decisions should prioritize promoting justice, fairness, and accountability, not just efficiency or profit.

Truth and Transparency (Satya)

Makes a point of being honest, open & sincere In the context of AI, Satya encompasses the need for transparent algorithms, clear data practices, proper documentation, and honest communication with stakeholders.

Ahimsa (Non-harm)

Emphasizes the moral responsibility to refrain from harming. AI systems should minimise bias, discrimination, exclusion, surveillance abuse, and other harmful consequences for individuals and communities.

Lokasangraha (Collective Welfare)

Emphasizes social responsibility and the well-being of the society at large. Organisations should consider the value that it creates to the organisation but also for society and public good.

Sarvodaya (Inclusive Development)

Advocates the upliftment of all. AI systems must be inclusive and available to everyone, regardless of language or social differences, and must avoid exacerbating digital inequities.

Nishkama Karma (Selfless Responsible Action)

Promotes responsible behavior with no selfish motives AI must be used for the long term and with ethics and not for the short-term gains. All these pillars create an overall ethical framework which goes beyond the traditional model of AI governance.

9. PRACTICAL IMPLICATIONS:

The Digital Dharma Framework offers a culturally-informed strategy for responsible AI in organisations, policy, and technology. It suggests organisations create multidisciplinary AI ethics committees, apply Digital Dharma audits, create AI governance score cards, improve ethics training, and make sure to have transparency in AI procurement to ensure accountability and ethical governance in daily operations. From a policy perspective, it helps policy makers incorporate Indian Knowledge Systems (IKS) principles like Dharma, Ahimsa and Lokasangraha in the Indian national AI policy, create context-specific AI policies, include ethical metrics in ESG and public sector governance, and incentivize responsible innovation via certifications (40). The framework calls for fair-by-design technologies, algorithmic bias analysis, explainable and multilingual technologies, effective privacy and accountability tools, and human-centred innovation and approaches focused on dignity, inclusion and social good for AI developers. All of these measures make the ethical AI a reality, not just a theoretical concept, making it a measurable, culturally relevant model for ethical AI governance (41).

Implications for ESG and corporate sustainability:

Digital Dharma aligns closely with environmental, social, and governance objectives.

ESG Dimension	Digital Dharma Contribution
Environmental	Responsible computing, energy awareness, sustainable AI deployment
Social	Inclusion, welfare, accessibility, fairness, public value
Governance	Transparency, accountability, ethical leadership, auditing

Thus, the framework can support integrated sustainability reporting and responsible innovation strategies.

10. CONCLUSION:

The adoption of AI technology falls far short of mere technical prowess and regulatory adherence, as this research study shows. Organisations also must have an ethical governance culture based on lasting values. The proposed Digital Dharma Framework builds on Responsible AI scholarship by integrating Indian Knowledge Systems into the perspective of AI governance in organisations, and provides a culturally grounded, measurable, and globally relevant framework for ethical AI adoption in India. The framework highlights how the ethical responsibility, transparency, accountability, human-centred design, social welfare, and ongoing ethical learning can work together to reinforce AI governance and sustainable organizational performance by conceptualizing Digital Dharma as a multidimensional capability of organizations. The model underscores the importance of trustworthy AI as the result of the interplay between ethical values, leadership commitment, governance arrangements, and trust of stakeholders (42).

The framework makes a number of significant contributions. It offers a new non-Western angle to the study of Responsible AI, translates the concepts of Indian philosophy into measurable terms for organisations, and lays the groundwork for the development and validation of empirical scales. It provides practical recommendations for organizations, policymakers, and AI developers who want to create trustworthy and socially responsible AI systems. Ethical AI governance in societies that are rapidly digitising and culturally diverse cannot take place without considering the local moral traditions and social reality. To address this challenge, Digital Dharma Framework incorporates Indian ethical wisdom into the governance of organisations in the modern times. It is thus a valuable avenue to build trustworthy AI, sustainable innovation and inclusive digital transformation (41).

In conclusion, the study serves as a testament to the idea that ethical AI is not just a technological goal, but a civilisational imperative. By incorporating Dharma values in the organizational practice, AI systems can be made intelligent, efficient, just, transparent, humane, and socially useful. This vision is particularly pertinent for organizations grappling with the ethical complexities of the 21st century and the power of AI (41).

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