
DEVELOPING DECISION MAKING MEASURE A MIXED METHOD APPROACH TO OPERATIONALIZE SANKHYA PHILOSOPHY

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Abstract

The process of managerial decision making is complex, challenging and often critical to the success of a business. Such a process affects and is affected by a number of factors. Owing to the vital role of decision making in today's businesses, we explore, examine and discuss the measures of *manas-buddhi-ahamkaar* (MBA) model of managerial decision making processes. MBA model of managerial decision making processes was suggested by Professor Subhash Sharma in his well-known book 'Western Windows Eastern Doors'. This model has its roots in the classical Indian 'Sankhya philosophy'. For this purpose, we started with qualitative analysis of focus groups and interviews that resulted in a total of 10 scenarios. Out of these 10, experts rated three most dominant scenarios - one each of *manas*, *buddhi* and *ahamkaar*. Exploratory factor analysis of 338 responses led to the development of a 17-item MBA measure consisting of three dimensions namely, seven-item *manas* scale, six-item *buddhi* scale and four-item *ahamkaar* scale. Other standard tests were carried out in order to ensure validity and reliability of these scales. The implications of these findings and direction for future research are also discussed in this paper.

Keywords: ahamkaar, buddhi, decision making, manas, mixed method

1. Introduction

The process of decision making is so finely engrained in our daily lives that we hardly step back and look at the dynamics of it. The inputs to decision making are situations in external environment and the outputs manifest as actions or solutions to them. Scholars and practitioners have tried to explain the black box of the process of decision making; and in this process have come up with varying models. These models bring forth many modes of decision making like rational, irrational, emotional, etc. Each of these modes has its proponents and opponents. In the context of business, decision making is one of the most

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important functions of a manager and is all pervasive in the organization from top to bottom [1]. Decision making is a dynamic process but follows a structure [2] and has implications that can make or break the future of an organization. Sharma [3] describes one such structure based on *manas–buddhi–ahamkaar* (MBA) framework for managerial decision making. Sharma offers a close translation of these Sanskrit terms into English that connects *manas* to mind, *buddhi* to intellect and *ahamkaar* to self-sense but at the same time urges scholars to construct comprehensive definitions by applying appropriate research methods. The MBA system has its roots in *Sankhya* philosophy (one of the six branches of Indian philosophy; others being *Nyaya*, *Yoga*, *Vaisheshika*, *Mimansa* and *Vedanta*) which has been operationalized in *Yoga Sutra* by *Patanjali*'s cognitive inference system. This cognitive inference system is divided into subsystems of desire, thought and action which have provided the substratum for proposition of MBA model and our conducting this research. It is believed that mind is the source for desires; intellect is the source of thoughts and self-sense is the source of action. We thus stick to the translation offered by Sharma for operationalizing these constructs.

Though, this study is based on operationalization of an Eastern concept, this concept through Western lens of decision making has universal applicability in management arena of theory, research as well as practice. Wherever decisions are involved, the usefulness of this model will be evident and will be closer to simulating actual behaviour.

There have been analogies of how a decision was one of the heart, mind or at times higher self. These analogies have their roots in different domains including Psychology, and Sociology and Anthropology. A look at the decision making perspective from the lens of Indian philosophy reveals richness of psychological concepts based on Indian philosophy. Scholars have indicated the applicative utility of these concepts. For example, Barman discussed Indian ethos and management, compared them to that of western approaches and positioned them as holistic and value driven management practices [H. Barman, *Foundations of managerial work: Contributions from Indian thought*, <http://himadri.cmsdu.org/documents/indianethos.pdf>, retrieved August 30, 2014]. Likewise, Bhatta discussed the ancient Indian education system and positioned it as a system which is essential for development of “a creative, ethical, and learning mind” [4]. In the context of business, Sharma discussed the interaction between four fundamental forces of business namely market, state, community and self and suggested the global ‘viswa’ vision based on sacro-spiritual & sacro-civic society which has a proper balance between economic development, and social progress [5]. Similarly, Chakraborty brought forward an understanding of three qualities of an individual viz. *sattwa* (righteousness), *rajas* (selfishness), and *tamas* (laziness) that are essential for developing effective leadership [6]. Moreover, on the basis of Indian psycho-philosophy, Srirangarajan and Bhaskar incorporated the dimensions of spirit at work as identified in literature [7]. The source of Indian psychological concepts can be traced back to the classical texts that include Vedas, Upanishads, Vedangas,

Puranas, Itihas, etc. Attempts have been made to bring forth these indigenous concepts into measurable constructs by developing scales followed by using statistical methods. For example, Bhushan and Jha developed an instrument to measure the level of attachment-non attachment (referred to as *asakti-anasakti*) in individuals [8] and which has been used to find its relationship with well-being and orientations to happiness [9] and stress [10]. Furthermore, Marutham created the *Satva-rajastamas* (SRT) inventory to measure the three *gunas* or qualities namely, *satva* (purity), *rajas* (passion, energy, and movement), and *tamas* (lethargy, darkness, and ignorance) of an individual [11]. Kejriwal and Krishnana tested the relationship of these *gunas* with transformational leadership [12]. It is apparent from the above discussion that, research in Indian psycho-philosophy has been largely focused on measuring the traits or qualities of an individual. Thus, we take the next step forward by operationalizing the MBA framework wherein, *manas*, *buddhi*, and *ahamkaara* which are the psychological states that are less enduring compared to traits. By filling this gap, the authors provide bedrock for future researches to measure the relationship of MBA constructs with other constructs discussed above – the way trait-state relationship of the constructs developed in the Western countries are tested.

‘New age management’ is not bound by specific ideology [3, p. 5]. Borrowing ideas, concepts and constructs from other disciplines and cultures is therefore instrumental in catalyzing the richness of management domain. There are well established theories in the Western management literature but the ideas present in Eastern literature have been ignored for long. The Eastern management thought can complement the Western management thought by opening new windows for collaborative theories and concepts [3, p. 28]. This study is based on Sharma’s [1] *manas-buddhi-ahamkaara* (MBA) framework for decision making. Sharma recognized the difficulty in translating these terms in English but offered a close translation that crudely connects *manas* to mind, *buddhi* to intellect and *ahamkaara* to self-sense. A refinement of the definition of *manas* brings the emotive content into its fold and thus it is referred as ‘blending of mind and heart’. It was regarded as ‘internal sense organs’ and the decision to be an outcome of the interplay among these three but the dominance of any one makes the decision driven by it.

The typology of decision making can be seen as *manas* driven whose metaphorical analogy can be that of ‘heart’ and ‘mind’, *buddhi* driven whose metaphorical analogy can be that of ‘intellect’ and *ahamkaara* driven whose metaphorical analogy can be that of ‘ego’. The major characteristics of *manas* driven decisions is that they are intuitive and holistic, *buddhi* driven are rational, analytic and objective whereas *ahmkaara* driven decisions are irrational and subjective.

The approach to decision making extends from a rational approach to non-rational approach. Theoretical models of decision making seldom fully guide a manager’s decision rather they help in their experience, intuition and imagination for defining some decisional issues and selecting alternatives. Burciu and Hapenciu [13] define non-rational thinking as an extension of

rational thinking respectively as a native reflex of individual for 'mixing' thinking into patterns, recurring to logic and extra-logic structures in order to reach an objective. Non rational decision making is usually followed in complex decision making and facilitate decision making by filling in the gaps, colouring the tone and changing the course of thinking where exhaustive information processing (i.e., full analysis) is not possible [T. Huang, *Intuition and emotion: Examining two non-rational approaches in complex decision making*, City University London, 2012, <http://openaccess.city.ac.uk/2073/>]. Arrow's 'impossibility theorem' states that for a large number of cases, any decision making cannot satisfy the pre-established rationality frame [14]. Popper considers that the scientific discovery consists, in its essence, of a non-rational moment towards which there is no logical way exclusively based mainly on intuition [15]. Dane and Pratt defined this intuition as affectively charged judgments that arise through rapid, non-conscious, and holistic associations [16].

Our external environment has an impact on how we take decision. O'Boyle proposes that we use 'cultural logic' to make decisions [17]. Individuals economize on time through cultural logic and make the decision making simpler. There exist some universal ideas across cultures that form the basis of decision making in groups [18]. The Indian culture is based on traditional wisdom passed on from ages in form of customs, rituals and most importantly texts such as, Vedas and Upanishads which have been preserved since ages.

Although, the first two constructs of managerial decision making have been conceptually framed and empirically researched that strictly confine to emotional quotient (EQ) [19-21] and intelligence quotient (IQ) [22-25], the third construct which is '*ahamkaar*' (ego) is yet to be studied and the researches are on to explore it more.

According to the Sankhya system the world consists of twenty four entities which are the five organs of action, the five organs of sense perception, the five vital airs, the five sensation (Tanmatras) and the four inner organs (Antharendriyas) of *manas*, *buddhi*, *chitta* and *ahamkaar* add up to twenty-four and constitute the world [26]. The term used to describe these four inner instruments of perception is *Antahkarana*, *antah* means internal, *karana* means instrument. It is the inner instrument (as distinguished from outer instrument or the senses) through which we sense, perceive, think and reason [*Yogic Understanding of the Mind*, <http://www.yogamag.net/archives/2009/bfeb09/under.shtml>].

Mind has been said to have four facets i.e., *manas*, *buddhi*, *ahamkaar* and *chitta*. *Manas* (which is not exactly 'mind') *buddhi* and *ahamkaar* form part of single brain/mind based individual consciousness, whose base lies in the interaction between environment (stimulus) and individual cognition [27]. *Manas* is frequently connected with the mind. *Buddhi* (intellect) categories with the newly gained information and connects all other thoughts that relate to the subject. At the background is the *ahamkaar*, the 'I' - principle which oversees everything that is performed by the individual [28].

It has been noted that *manas*'s basal activity consists of giving a conceptual structure to raw data received; it is also responsible for the cognitive functions of analysis, deliberation and decision. *Buddhi* is a subtler and more potent faculty than *manas*, and is in control of the higher level intellectual functions, that warrant intuition, insight and reflection. "The inactiveness of the *buddhi* in discriminating between right and wrong and acting purely under the influence of senses gives rise to mistaken views." [29] *Ahamkaar* appropriates 'personalizes' the objective activities of *manas* and *buddhi* by assuming possession of them [30].

Ahamkaar establishes both the objective and subjective reality, undertaken by the individual empirical consciousness. Though *ahamkaar* plays most of the functions ascribed to subjectivity in the western tradition, which is often identified with the 'first person' point of view, we have to objectivise the ego maker or look at it from the 'third person' point of view to explain its sense [31].

In summary, *manas* is a sort of blending of mind and heart which describes thoughts about concepts and precepts causing the feeling of bondage, liberation, volition or determination. *Buddhi* is the subtle sense of all mental processes purified from the psycho-physical energy system which controls psychic and sensory processes resulting in reasoning, judgment, discrimination and awareness. *Ahamkaar* is self-sense or self-consciousness which arises from the notion of 'I am' following the principle of individualism.

2. Method

2.1. Phase 1

The study used mixed method sequential design technique wherein; the data collection was first done by conducting focus groups of members ranging from three to five each. All the 22 focus groups were conducted in India with participants as Indians. Only information rich cases (the individuals who had studied Vedasat any point of time in their life or said that they were aware of MBA terms) were selected for the focus groups irrespective of their religion, region, gender, etc. using snowball sampling. The total number of focus group participants was 77. Out of this, 49 were male, 35 were post graduate students (including research scholars of Psychology) and 42 were professors at two large different universities in India. The average age of participants was 33.6 years. The objective of data collection was to generate as many examples from focus groups as many possible and for that, knowledgeable and diverse participants were essential. It also ensures greater generalizability of the proposed scale. One expert as a moderator attended each of the focus groups and noted all the important points discussed. Data were analyzed by constant comparison method and information saturation in the 22nd focus group marked the end of qualitative data collection phase. The issues that were raised in the focus groups were taken from literature review of *manas*, *buddhi* and *ahamkaar*. For example, 'what is

manas?'; 'how one can express one's *buddhi*? Any example?' and 'which things *ahamkaar* relies on?' were some of the open ended questions typically asked from the groups.

2.2. Phase 2

In the second phase, 10 examples or scenarios that emerged in the focus groups were selected. These scenarios were as follows:

1. During economic recession, an entrepreneur downsizes 50% of his workforce;
2. An employee goes by his family members' views and denies a better pay offer elsewhere;
3. A key employee of a loss making company asks for an instant hike in his pay;
4. A tobacco company involves itself in corporate social responsibility (CSR) activities;
5. A leader takes the responsibility of one of its team member's mistake;
6. A supervisor refuses to attend the party of his colleague's promotion with whom he competed for that promotion;
7. A manager completes an urgent project well before the dead line but submits it just after the deadline;
8. A marketing manager asks his subordinates (reports to both, marketing manager and operations manager) to direct operations specific mails towards him before sending them to the operations manager;
9. While appraising subordinates' performance, the manager awards more marks to those who belong to his country;
10. A manager goes against the rational views of others on an issue and does what he wanted to do.

Five experts having studied/taught Psychology or related subject(s) were requested to rate these 10 scenarios on the basis of definitions of *manas*, *buddhi* and *ahamkaar* summarized from the literature on a Likert type scale. Their aggregated responses were analyzed using correlations and one sample t-tests as presented in Table 1. In Table 1, numbers from 1 to 10 horizontally represent the 10 scenarios mentioned above. The second section consists of correlations. The scenarios for which any correlations were found were dropped (6 and 8) in order to maintain uniqueness of each dimension (M, B and A) of a scenario. The third section contains means in order to perform one sample t-test in the fourth section. In the fourth section, one sample t-test was done individually for M, B and A per scenario in order to find out whether their means are significantly different from zero or not. The scenarios for which no dimension was found significant (7 and 8) were dropped and also for which more than one were found significant (5). The remaining scenarios (1, 2, 3, 4 and 10) were considered for the final selection. Out of these, scenario 1 and 4 had *buddhi* in common but their t-values show that scenario 1 is more distinct so we selected scenario 1 and dropped 4th and similar procedure was repeated for *ahamkaar*.

Table 1. Narrow down of scenarios from ten to three.

Question No.	1			2			3			4			5			6			7			8			9			10		
	Construct	M	B	A	M	B	A	M	B	A	M	B	A	M	B	A	M	B	A	M	B	A	M	B	A	M	B	A		
Correlations	M	1			1			1			1			1			1			1			1			1				
	B	×	1		×	1		×	1		×	1		×	1		×	1		×	1		×	1		×	1			
	A	×	×	1	×	×	1	×	×	1	×	×	1	×	×	1	×	0.9*	1	×	×	1	×	-0.9*	1	×	×	1		
Means	0.6	3.6	1.6	4	-1.6	-0.6	-0.6	1.2	4.6	0.6	3.4	-1	2.8	1.8	-0.8															
One sample t-statistic	×	6.0*	×	7.3*	×	×	×	×	18.7**	×	3.9*	×	3.5*	3.1*	×													3.7*		
Unique (intra question)	<i>Buddhi</i>			<i>Manas</i>			<i>Ahamkaar</i>			<i>Buddhi</i>															<i>Ahamkaar</i>					
Unique (inter question)	<i>Buddhi</i>			<i>Manas</i>			<i>Ahamkaar</i>			×															×					
Finally selected scenario and its dominant, uncorrelated and significant construct	<i>Buddhi</i>			<i>Manas</i>			<i>Ahamkaar</i>																							

Note: *Significant ($p < 0.05$); **Significant ($p < 0.01$); ‘×’ = Insignificant; M = *Manas*; B = *Buddhi*; A = *Ahamkaar*

Table 2. Rotated (Varimax) Component Matrix.

	Component		
	1	2	3
M4	0.867		
M6	0.842		
M5	0.821		
M1	0.809		
M2	0.780		
M3_r	0.769		
M7	0.759		
B5		0.794	
B4		0.782	
B6		0.724	
B2		0.709	
B1		0.664	
B3		0.640	
A1			0.821
A4			0.816
A2			0.806
A3			0.802

Note: M = *Manas*; B = *Buddhi*; A = *Ahamkaar* and numbers with them represent respective item number; only significant loadings are shown.

Table 3. Correlations and Cronbach's α , ** - correlation is significant ($p < 0.01$), brackets represent Cronbach's alpha.

	M1	M2	M3_r	M4	M5	M6	M7	M	B1	B2	B3	B4	B5	B6	B	A1	A2	A3	A4	A
M1	(.92)																			
M2	.808**	(.92)																		
M3_r	.640**	.600**	(.93)																	
M4	.744**	.735**	.657**	(.91)																
M5	.657**	.679**	.629**	.760**	(.92)															
M6	.639**	.635**	.636**	.767**	.735**	(.92)														
M7	.628**	.633**	.566**	.671**	.650**	.729**	(.93)													
M	.859**	.854**	.805**	.892**	.855**	.862**	.822**	(.93)												
B1	.254**	.313**	.382**	.323**	.280**	.290**	.323**	.367**	(.83)											
B2	.242**	.264**	.402**	.256**	.307**	.305**	.304**	.354**	.578**	(.83)										
B3	.205**	.234**	.224**	.199**	.206**	.247**	.282**	.270**	.371**	.402**	(.84)									
B4	.244**	.307**	.179**	.261**	.254**	.248**	.246**	.291**	.489**	.400**	.456**	(.81)								
B5	.268**	.337**	.222**	.283**	.356**	.253**	.305**	.339**	.462**	.436**	.426**	.787**	(.81)							
B6	.333**	.407**	.391**	.308**	.397**	.359**	.389**	.437**	.425**	.497**	.420**	.522**	.607**	(.82)						
B	.341**	.410**	.400**	.359**	.396**	.377**	.409**	.455**	.736**	.737**	.687**	.798**	.810**	.764**	(.85)					
A1	.479**	.498**	.383**	.438**	.456**	.391**	.407**	.513**	.383**	.269**	.273**	.329**	.387**	.345**	.437**	(.85)				
A2	.390**	.400**	.236**	.384**	.335**	.271**	.363**	.398**	.319**	.209**	.240**	.329**	.318**	.188**	.353**	.689**	(.90)			
A3	.415**	.461**	.372**	.353**	.366**	.367**	.420**	.464**	.485**	.278**	.324**	.418**	.435**	.397**	.514**	.758**	.615**	(.86)		
A4	.434**	.467**	.342**	.384**	.391**	.409**	.426**	.480**	.327**	.235**	.280**	.384**	.333**	.310**	.411**	.734**	.614**	.761**	(.87)	
A	.489**	.520**	.381**	.443**	.441**	.413**	.461**	.529**	.429**	.282**	.318**	.417**	.418**	.355**	.488**	.903**	.819**	.893**	.897**	(.90)

Finally, we got 3 scenarios 1, 2 and 3 representing *buddhi*, *manas* and *ahamkaar* respectively uncorrelated, significant and unique scenarios - one under each of them.

2.3. Phase 3

Finally, the items were developed on a seven-point Likert type scale. Based on literature survey and focus groups, 7 items were identified corresponding to the scenario representing *manas*, six items were put under *buddhi* scenario and 4 items were attributed to *ahamkaar* scenario. Each item corresponded to one key-word taken from definition constructed in the expert response phase as listed in Annexure 1. The responses were collected from adults (age ≥ 18 years) across the globe who can understand English. Because, the objective of this phase was generalizability of the scale and because it did not require any prior knowledge of Veda or expertise in a particular field (all definitions were provided in English language with questionnaire items applicable to any person), common people were the ideal subjects for the study. A total of 338 valid responses were collected using both offline and online mode of data collection. Other than India, few of the responses were also from countries including America, Mauritius and South Korea. In that, 153 were women, 22 were Muslims, 15 were Christians, 2 belonged to 'others' category and the rest were Hindus. To some extent, the sample can be seen as a representative of India's population in terms of religion. 126 respondents aged from 18 to 27 years, 83 from 28 to 37 years, 56 from 38 to 47 years, 33 from 48 to 57 years, 29 from 58 to 67 years and the rest were 67 or more than 67 years old. Eight respondents had more than a doctorate degree, 55 had doctorate degree as their highest degree, 63 had done more than Masters, 196 had Master's degree or were postgraduates and the rest held only Bachelor's degree. 169 possessed a work experience of 0-5 years, 51 had a work experience of 6-10 years, 55 had worked for 11-15 years, 36 had a work experience of 16-20 years, 19 had a work experience of 21-25 years and the rest had a work experience of more than 25 years. Designation wise, 56 were professors/teachers, 45 were research scholars, 82 were students, 69 were working in private sector, 33 were in Government service, 44 were housewives, two were not working and the rest had their own business. The results of exploratory factor analysis (EFA) of the 338 responses using SPSS ver. 20 were in line with literature review. Though not required because of the strong literature support available, scale development by convention necessitated to run EFA for the first time at-least. KMO value (0.903, $df = 136$) came out to be extremely good. Since, the dimensions were already known as M, B and A, the number of factors was restricted to three only which together explained 68.92% variance. Varimax rotation was done to clearly identify factors with unique factor loadings. As expected, three factors were clearly visible with no cross-loadings as shown in Table 2. The three factors were identified as *manas*, *buddhi* and *ahamkaar* as per literature available.

Bi-variate correlation matrix was obtained for all the items as shown in Table 3. All the correlations were significant at 0.01 levels and with Cronbach's alpha of more than 0.07, all the scales were found reliable. Cronbach's alpha if item deleted calculated in order to ensure enough contribution of all the items in increasing the reliability were found less than the scale's Cronbach's alpha indicating all items contributing positively to it as shown in Table 3.

Since, the results of exploratory factor analysis were in line with the literature, the results were self-validated. All the items of *manas* ($F = 3.54$, $p < 0.01$), *buddhi* ($F = 3.73$, $p < 0.01$) and *ahamkaar* ($F = 10.18$, $p < 0.01$) were found distinct from each other in one-way ANOVA analysis.

3. Discussion and conclusions

Vedic literature contains knowledge about all fields of human behaviour from Physics and Psychology to Medicine, Arts and Aeronautics. Empirical investigations therefore open storehouse of knowledge in many areas. Recent works by Pandey and Singh have tried to bridge the gap between Vedic management thought and modern management though e.g. they have used constructs of Asakti (attachment) and Anasakti (non-attachment) that are rooted in Indian scriptures to explain psychological relationship of emotional labour and burnout [32], they also brought forth the congruence between Nyaya Sutras (one of the six branches of Indian philosophy) and modern theories of knowledge [33]. They also have highlighted that relationships among variables that are accepted in the west might not be the same in Indian context [34]. This paper adds to the existing models of decision making by taking a leap beyond the rational-intuitive base of decision making and includes the unexplored dimension of ego driven decisions. The scale based on M-B-A model of Sharma [3] has been designed from the perspective of individual employee in an organization and her/his desire, thought and action subsystem. Sharma's interpretation of the classical Yoga Sutras of Patanjali (aphorisms on Yoga by sage Patanjali) divides the cognitive inference system "into three subsystems: the desire subsystem, the thought subsystem and the action subsystem" [3].

For future research, the mixed method sequential design used in this research, starting with running of small focus groups of three to five members provided immense scope for quality discussion and tentative issues enabling the development of best scenarios that could establish all the three dimensions *manas*, *buddhi*, *ahamkaar* of decision making in a distinct manner. The instrument can be tested cross culturally and experimented in group research and individual assessment. Nunnally stated that Cronbach alpha should be at least 0.70 for an instrument to produce interpretable results [35]. Alpha measure for the three dimensions of the M-B-A scale are M - 0.93, B - 0.85, A - 0.90 which justifies the reliability of the scale. Face validity was confirmed at each stage of the item screening process. Test - retest reliability can be conducted in future researches. Such testing will indicate the potential usefulness of the scale for both experimental research and individual assessment. The exploratory factor

analysis followed by ANOVA provided a complete scale covering the three dimensions of decision making *manas*, *buddhi* and *ahamkaar* which are uncorrelated and significant at 0.05 level.

The implication for practice would be that employees can be trained by way of simulation and practice on when to take *manas*, *buddhi* or *ahamkaar* based decisions especially in those situations where there is a probable mismatch between the cognitive inference subsystems of the individual and organization. The degree of congruence between these subsystems would result in effective and efficient decisions which in turn will have effect on organization as a whole. This instrument can hence provide great insight into how managers take decision. Clarity in first understanding and then the ability to figure out the base or nature of decision we are taking can save us from taking weak or poor decisions in workplace and personal lives.

When placed in an external environment decision making of an individual is influenced by *vritti* (fluctuations in the mind operating at conscious level) and *sanskaars* (subliminal impressions stored in subconscious and unconscious). Sharma [3] emphasizes on how *vritti* and *sanskaars* moderate the interplay of *manas*, *buddhi* and *ahamkaar*. Given his mental orientations and *sanskaars*, a manager may display greater reliance on any of the three constructs of M-B-A Scale. Future research on decision making can add on to this scale by including the influence of *vritti* and *sanskaars* on the decision making process. This would further add on in giving a more detailed insight into the cognitive inference system of an individual which can be of help to human resource team when hiring for roles in organization that involve taking critical decisions. A better person-job-organization fit can be achieved by taking into account the fitment arrived by bringing this model in job analysis. The human capital (knowledge, skills and attitudes) required for these M, B or A laden jobs can be different and hence a departure from one shoe fits all approach to customized job design can take place. In an increasingly rational society where decisions tend to be more *buddhi* and *ahamkaar* driven, this scale that doesn't deny the existence of 'psychic entity' provides to the management and researchers a measure for an integrative approach to decision making and adding to the vast ocean of transpersonal psychology. It also aids the relevance of Eastern vision from Western lenses.

Annex 1: Questionnaire*

Instructions: To be rated on a seven-point Likert-type self-administered questionnaire ranging from 'strongly disagree' to 'strongly agree':

1. During economic recession, an entrepreneur downsizes fifty percent of his workforce. The entrepreneur's decision:
 - 1.1. makes sense under the given circumstances (sense)
 - 1.2. reflects an objective behavior (psychic)
 - 1.3. was highly insensitive to the workforce (sensory)
 - 1.4. was necessary for the survival of the enterprise (reasoning)

- 1.5. demonstrates his ability to take tough decisions (judgment)
 - 1.6. shows that the entrepreneur is aware about company's internal and external environment (awareness)
 - 1.7. was preceded by the employee performance appraisal (discrimination)
 2. An employee goes by his family members' views and denies a better pay offer elsewhere. The employee's decision:
 - 2.1. was taken from his heart (heart)
 - 2.2. was rational in nature (mind)
 - 2.3. must have been presided by the deep thought processes (percepts)
 - 2.4. represents his notion that family is important than money (concepts)
 - 2.5. is a result of bondage with his family as compared to money (bondage vs. liberation)
 - 2.6. was highly deterministic (determination).
 3. A key employee of a loss making company asks for an instant hike in his pay. The employees' demand:
 - 3.1. is too much self-centered (self-sense)
 - 3.2. shows that he knows that he plays a crucial role in the company (self-consciousness)
 - 3.3. reflects that he does not care for the company (feeling of 'I am')
 - 3.4. is a consequence of 'me, my and myself' attitude (individualism)
- *Brackets represent key-words (kept hidden from the respondents)

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