"HIMMAT VIDYANAGAR" ISSN : 2457 - 0273

SHRI AMARJYOT EDUCATION TRUST

FOUNDER : SHRI HIMMATLAL MULANI

(SPEAKER : 08 TH GUJARAT LEGISLATIVE ASSEMBLY)

RĀDHANVALLĪ :

An International Peer Reviewed Multidisciplinary Research Journal

(Bi-Annual)

Vol. : 10 Issue : 19 Month : May - 2026

राधनवल्ली

CHIEF EDITOR :
DR. C.M. THAKKAR

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: PUBLISHED BY :

Shri Trikamjibhai Chatwani Arts & J. V. Gokal Trust

Commerce College, Radhanpur, Dist - Patan, Gujarat

NAAC ACCREDITTED : GRADE 'B'

ISSN: 2457-0273
(Online)
RADHANVALLI: An International Peer Reviewed Multidisciplinary Research Journal (Bi-Annual)

RADHANVALLI

An International Peer Reviewed Multidisciplinary Research Journal
(Bi-Annual)

Vol.: 10	*Issue: 19*	*Month: May-2026*

Chief Editor
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Shri Trikamjibhai Chatwani Arts & J.V. Gokal Trust Commerce College, Radhanpur

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NATIONAL INSTITUTE OF SCIENCE COMMUNICATION AND INFORMATION RESOURCES
(Council of Scientific and Industrial Research)
14, Satsang Vihar Marg, New Delhi 110 067

निस्केयर
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INTERNATIONAL STANDARD SERIAL NUMBER INDIA

S. B. Burde,
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Phone: 91-11-26863759
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No. NSL/ISSN/INF/2017/538 **Dated: November 14, 2017**

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Yours sincerely,

For Head
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ISSN: 2457-0273
(Online)
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Editors' Profile: Chief Editor

Dr. C.M. Thakkar

(B.Com., M.Com., B.Ed., LL.B., Ph.D.)

Dr. C.M. Thakkar is a distinguished academician and administrator with over three decades of contribution to higher education in Commerce and Accountancy. Born on June 1, 1966, Dr. Thakkar holds a Bachelor of Commerce (B.Com.) from Gujarat University (1988), followed by a Master of Commerce (M.Com., 1990) and a Ph.D. (2004) from North Gujarat University. His academic foundation is further complemented by professional degrees in Education (B.Ed.) and Law (LL.B.) from Hemchandracharya North Gujarat University (HNGU), Patan.

Dr. Thakkar began his teaching career on July 23, 1992, at Shri Trikamjibhai Chatwani Arts & J.V. Gokal Trust Commerce College, Radhanpur. Over his career, he has served across various academic ranks—including Lecturer, Assistant Professor, Professor, and Principal—exemplifying a rare blend of scholastic rigor and administrative efficiency. Under his leadership as Principal, the institution achieved NAAC Accreditation with a 'B' Grade in 2025.

An active researcher and author, Dr. Thakkar has published two books alongside numerous research papers in peer-reviewed national and international journals. He has actively presented at state, national, and international conferences, organized several workshops and training programs, and successfully guided numerous M.Phil. and Ph.D. scholars.

In administrative and governance roles, Dr. Thakkar has served as the Chairman of the Board of Studies in Accountancy at HNGU, Patan, as well as a member of the Executive Council, Academic Council, Board of University Teaching and Research (BUTR), Research Committee, Examination Reforms Committee, and Advisor to the NSS Committee. Additionally, he served as President of Vanijay Vartual (HNGU), serves on the Board of Commerce at Sankalchand University, Visnagar, acts as a Coordinator for the Dr. Babasaheb Ambedkar Open University (BAOU) Study Center in Radhanpur, and is a frequent expert member of Local Inquiry Committees.

Dr. Thakkar's career stands as a model of dedicated service, leadership, and academic excellence in field of Commerce education.

Editors' Profile: Chief Executive Editor

Dr. Chirag V. Raval

M.Com., M.Phil., Ph.D. (Sardar Patel University, Vallabh Vidyanagar)

Dr. Chirag V. Raval is M.Com., M.Phil., Ph.D. from Sardar Patel University, Vallabh Vidyanagar. He has 17 years of teaching, administration and research experience. He has been teaching Commerce and Management subjects. Besides above he has been associated as paper setter, moderator and examiner of Commerce and Management subjects.

He possesses many feathers in his crown – Appointed as a member of College Development Council from 01/04/2012 to 31/03/2015 in Sardar Patel University, Vallabh Vidyanagar. He was appointed as a member of Board of Studies of Business Studies (Commerce) and Management Faculty at Sardar Patel University, Vallabh Vidyanagar. He was recognized Ph.D. Guide in Commerce subject at Sardar Patel University, Vallabh Vidyanagar. 03 students guided during his tenure at SPU. He is recognized Ph.D. Guide in Commerce subject at Hemchandracharya North Gujarat University, Patan. 04 students completed Ph.D. in Commerce under his able guidance. He is Life Member of Indian Commerce Association. He has also published various research papers in the various referred journals. He has also participated and presented research papers in several State level, National level and International level seminars and conferences. He has delivered live lectures at SANDHAN-BISAG and various institutes. He is member, Editorial Board in International Journal AVANSEAZA. He is recognized P.G. teacher in Commerce subject at Hemchandracharya North Gujarat University, Patan. He is Chief Executive Editor of "RADHANVALLI" Bi-annual International Peer Reviewed Multidisciplinary Research Journal ISSN (2457- 0273) and co-editor of ARNASHA magazine published Arts & Commerce College, Radhanpur. Previously, He was working as Principal (I/c.) at AIMS College of Management & Technology, Sardar Patel University, Anand from June 2009 to January 2016. Presently, He is working as Assistant Professor & Head of Department of Commerce at Shri Trikamjibhai Chatwani Arts & J.V.Gokal Trust Commerce College, Radhanpur from January 2016 onwards. Many responsibilities at college level like IQAC Coordinator, NAAC Co-coordinator, AISHE Nodal Officer, NIRF- GSIRF Coordinator, Finishing School Coordinator, GCAS- Coordinator, Recently appointed as member of Board of Study at HNGU of Commerce & Management Faculty as per Gujarat Public University Act. Many lectures delivered at national and State level colleges and institutions.

Editorial Desk

I am delighted to present our college research journal, **"RADHANVALLI": An International Peer-Reviewed Multidisciplinary Research Journal (Bi-Annual)**. This ninth issue is being presented to you with fresh, insightful reflections from learned academicians, researchers, and scholars. The journal aims to disseminate research output and provide crucial information about recent developments in relevant fields through high-quality research papers. It is steadily gaining momentum, and I am immensely pleased to present this latest issue to our readers, academicians, and researchers.

This multidisciplinary journal contains a variety of discussions on topics spanning Commerce, Accountancy, Management, Gujarati, Sanskrit, English, Sociology, Hindi, Physical Education, Library Science, Education, and more. We are trying our best to bring before you the latest and most authoritative insights into the dynamic world of multidisciplinary education. I hope that all of you will continue to share your experiences, skills, and knowledge to help move our college forward.

In this issue, we have compiled six research papers covering diverse interests within multidisciplinary subjects. Our contributing researchers have made meticulous efforts to illuminate valuable points across various topics. We are proud to have you as part of our academic community and look forward to your future contributions. I deeply appreciate your support and promise to make your engagement with this journal both enriching and transformative.

With sincere thanks,

Dr. C.M. Thakkar
Chief Editor

Dr. Chirag V. Raval
Chief Executive Editor

ISSN: 2457-0273
(Online)
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ISSN: 2457-0273
(Online)
RADHANVALLI: An International Peer Reviewed Multidisciplinary Research Journal (Bi-Annual)

Ethics, Evolution, and Enlightenment: Understanding Dharma in the Thought of Sri Aurobindo

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Abstract:
This paper explores the multifaceted concept of Dharma in the philosophy of Sri Aurobindo, focusing on its ethical, evolutionary and spiritual dimensions. Indian philosophical traditions have long regarded Dharma as a foundational principle guiding human life, morality and social order. Sri Aurobindo extends this ancient idea into a dynamic framework where Dharma becomes the force that directs the evolutionary progress of consciousness towards perfection and enlightenment. This paper examines how Sri Aurobindo reinterprets Dharma beyond duty-bound action to encompass inner transformation and cosmic purpose. By analyzing key texts such as *The Life Divine*, *Essays on the Gita*, and *The Synthesis of Yoga*, the study highlights how Dharma in Aurobindo's thought integrates ethical conduct, evolutionary upliftment and spiritual realization as inseparable strands in the tapestry of human destiny. Ultimately, Dharma is presented not as static moral law, but as a living principle that responds to the needs of an evolving humanity.

Keywords: Dharma, Sri Aurobindo, Ethics, Evolution, Enlightenment, Integral Yoga, Consciousness, Indian Philosophy, Integral Humanism

Introduction:

The concept of Dharma holds a central place in Indian philosophical and religious traditions. Traditionally, Dharma refers to right action, moral law and the duties that uphold harmony in the universe and society. It appears in scriptures such as the *Rig Veda, Upanishads, Mahabharata*, and *Bhagavad Gita*, guiding individuals in their relationships, responsibilities and spiritual pursuits. But while classical texts often treat Dharma as fixed law or obligation, Sri Aurobindo (1872–1950), one of India's foremost modern philosophers and spiritual thinkers, reconceptualizes Dharma within an evolutionary and spiritual frame. For Sri Aurobindo, Dharma is not merely duty or morality in the conventional sense. Rather, it is the evolving law of life and consciousness through which the human spirit moves toward higher realization. It bridges the ethical with the metaphysical, asserting that living rightly is not only beneficial socially, but also essential for humanity's spiritual evolution. In an age marked by rapid social change and existential inquiry, Aurobindo's perspective offers a comprehensive vision wherein Dharma becomes a dynamic interplay between ethical conduct, personal growth and collective progress.

This paper examines Sri Aurobindo's understanding of Dharma by focusing on three key dimensions: ethics, evolution and enlightenment. It shows how Dharma, in Aurobindo's thought, is rooted in a deeper metaphysical outlook that sees life as a progressive revelation of higher consciousness. The paper will begin by grounding Dharma in its classical Indian context, then explore how Sri Aurobindo expands and transforms this idea and finally analyze how his integral vision has contemporary relevance.

Dharma in Classical Indian Philosophy:

To understand Sri Aurobindo's reinterpretation, it is important to first outline how Dharma has traditionally been understood in Indian thought. Broadly speaking, Dharma can be seen as:

- Moral and Ethical Duty: The principles that guide human conduct, such as truth, nonviolence and honesty (as seen in the Gita and Dharmaśāstras).
- Social Order: The laws and norms that sustain society and maintain balance among individuals and groups.
- Cosmic Law: The universal order that governs all life and existence.

In the Bhagavad Gita specifically, Dharma is presented in relation to one's svadharma (personal duty). Arjuna, the warrior, faces a moral crisis about fighting in battle. Lord Krishna explains that shirking his duty as a warrior would be against his Dharma. Thus, Dharma is tied not only to ethical action but to the fulfillment of one's role in life. However, classical conceptions often focus on fulfilling pre-defined roles such as those prescribed by caste, stage of life or social position. This can make Dharma appear rigid or bound to external structures rather than inner transformation. Sri Aurobindo, while drawing from these traditions, shifts the focus from duty as obligation to Dharma as dynamic evolutionary principle.

Sri Aurobindo's Philosophical Framework:

Sri Aurobindo's philosophy emerges from a deep engagement with Indian spiritual thought and Western modernity. He believed that humanity is not merely biological nor is life only an experience of matter. Instead, reality evolves from matter to life, life to mind and mind to spirit a process that culminates in the manifestation of the Supermind, an evolutionary leap where divine consciousness becomes fully operative in life itself. In this view, Dharma cannot remain static. It must evolve with the unfolding levels of consciousness. Sri Aurobindo's major works *The Life Divine, The Synthesis of Yoga, Essays on the Gita*, and *The Human Cycle* collectively present a vision where Dharma is intimately related to the evolution of consciousness.

Dharma as Ethical Foundation:

In Sri Aurobindo's thought, ethics is not separate from spiritual realization. Moral values like truth, compassion and self-giving are not just social virtues they are expressions of deeper spiritual realities. Aurobindo writes:

"Life is a progressive manifestation of the Spirit in the form, a perpetual uplift of the lower to the higher."

Ethical behavior, therefore, is not simply conduct approved by society, but behavior that aligns the individual with higher levels of consciousness. Dharma becomes the law of right living which supports the growth of consciousness itself.

In this context, ethics is:

- Universal (not limited by culture or caste)
- Dynamic (responsive to life's evolving conditions)
- Intentional (rooted in inner awareness rather than mere obedience)

Unlike traditional interpretations that sometimes restrict morality to social roles, Aurobindo insists that Dharma arises from an individual's integral awareness of life's purpose.

Evolution: Dharma as a Principle of Growth:

Sri Aurobindo's unique contribution is his evolutionary view of existence. For him, evolution is not random; it is a purposeful movement of consciousness. While Darwinian evolution explains biological changes, Aurobindo contends that the true aim of evolution is the transformation of consciousness itself. In this vision:

- Matter evolves into life.
- Life evolves into mind.
- Mind evolves into spirit.
- Spirit culminates in Supermind the divine consciousness manifest in life.

Dharma, in this framework, becomes the law that governs this evolutionary progress. It is the inner call towards higher consciousness.

Dharma and Integral Development:

Sri Aurobindo’s integral philosophy demands that human beings do not merely improve intellectually or materially, but evolve spiritually. The development of integral awareness where body, life, mind and spirit align is central to this process. Dharma, then, serves as the guiding principle that harmonizes the evolutionary pushes:

- Ethical life supports moral clarity.
- Intellectual development fosters understanding.
- Spiritual growth enables realization of the divine in humans.

Without Dharma, evolution becomes fragmented only partial progress in life, mind or ethics without unification in higher consciousness. For Sri Aurobindo, true Dharma is self-transformation towards the Divine, not external conformity.

Enlightenment: Dharma as Realization:

In many spiritual traditions, enlightenment refers to the realization of truth or liberation from suffering. Sri Aurobindo retains this spiritual aim but situates it within the context of life transformation. Dharma is not just a preparatory stage for enlightenment; it is a way of living that itself embodies enlightenment. Sri Aurobindo distinguishes between:

- Knowledge of the Divine
- Realization of the Divine
- Manifestation of the Divine in life
- Dharma functions at all three levels.

Knowledge: At the intellectual level, Dharma helps clarify the purpose of human life revealing that existence is not only material or psychological but essentially spiritual.

Realization: At the experiential level, Dharma becomes the practice of aligning one's actions with inner spiritual growth. Ethical conduct becomes a path to higher awareness.

Manifestation in Life: Finally, Dharma in Aurobindo's thought insists that enlightenment is not achieved only in solitude or meditation but in daily life. A realized life is one where:

- Action is not driven by ego
- Work is an offering to the Divine
- Challenges are opportunities for growth

Thus, enlightenment is not abstract. It must be lived through Dharma.

Dharma and Integral Yoga:

Sri Aurobindo's Integral Yoga illustrates how Dharma is realized in practice. Integral Yoga aims to bring about the transformation of human nature into a divine nature. It includes:

- Physical Discipline
- Vital Harmony
- Mental Clarity
- Spiritual Receptivity

Within this method, Dharma provides ethical discipline, Evolution guides progressive transformation, Enlightenment becomes the culmination of integration. Integral Yoga does not renounce the world. It seeks to transform life itself so that spiritual awareness permeates daily activities. Dharma, then, serves as the nexus between spiritual intent and life experience. Aurobindo wrote:

"The world is not an illusion but a reality of the Spirit; it is the very body of the Divine."

Therefore, Dharma is not a means to escape life but a way of consecrating life.

Dharma in Social and Ethical Context:

Sri Aurobindo also addresses the implications of Dharma for society and culture. He was deeply concerned about the degeneration of values in modern life materialism, egoism and social fragmentation. For him, Dharma is not just personal; it is collective.

Dharma and Social Order:

Aurobindo rejected rigid social structures that suppress individual growth. Instead, he proposed:

- Freedom of expression
- Equality of opportunity
- Creativity as social principle
- Harmony between individuals and community

His idea of Dharma in society was: not enforced duty but creative responsibility, not blind obedience but informed choice, not external conformity but inner discipline. In modern multicultural societies, this understanding of Dharma as an ethical and spiritual compass has strong relevance.

Relevance to Contemporary Life:

Sri Aurobindo's concept of Dharma is significant today because:

Ethical Confusion – Modern societies struggle with moral relativism. Aurobindo's Dharma offers a way to balance individual freedom with ethical responsibility.

Evolution of Consciousness – In an age of psychological insight and personal development, Dharma provides a deeper map for inner growth.

Spiritual Integration – For many people seeking spiritual meaning without renunciation, Aurobindo's view integrates life and spirit.

Dharma in his philosophy becomes a living principle one that encourages individuals and societies to advance toward greater harmony, purpose and realization.

Conclusion:

Sri Aurobindo's understanding of Dharma transcends traditional interpretations of duty as obligation or social role. By situating Dharma within a transformational journey of consciousness, he redefines it as: an ethical foundation that aligns human actions with higher awareness, a governing principle of evolution that nudges life toward greater harmony and spiritual depth, a pathway to enlightenment where the spiritual becomes manifest in ordinary life. Dharma, in Aurobindo's thought, is not static. It grows with consciousness, forming an inseparable link between individual fulfillment and collective progress. Far from being mere moral instruction, it is a vision for integral human transformation where life itself becomes a sacred expression of divine purpose. In a world increasingly divided by material pursuits and fragmented values, Sri Aurobindo's Dharma offers a holistic paradigm that unites ethics, evolution and spirituality into a coherent, life-affirming framework.

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ISSN: 2457-0273
(Online)
RADHANVALLI: An International Peer Reviewed Multidisciplinary Research Journal (Bi-Annual)

માંડૂક્ય ઉપનિષદમાં ૐકારનું સ્વરૂપ

Author:Sureshkumar B. Dhrangi
Research Scholar, Department of Sanskrit, Hemchandracharya North Gujarat University, Patan.

સારાંશ:

આ સંશોધન પત્રનો મુખ્ય ઉદ્દેશ્ય **અથર્વવેદીય માંડૂક્ય ઉપનિષદ**માં નિરૂપિત '**ૐકાર**' (પ્રણવ) ના ગૂઢ સ્વરૂપને વૈજ્ઞાનિક અને આધ્યાત્મિક દ્રષ્ટિકોણથી તપાસવાનો છે. માંડૂક્ય ઉપનિષદ કદમાં લઘુ હોવા છતાં (માત્ર ૧૨ મંત્રો), તે ભારતીય દર્શનશાસ્ત્રનો સાર ગણાય છે. આ પત્રમાં એ બાબત પર ભાર મૂકવામાં આવ્યો છે કે **ૐકાર** એ માત્ર એક પવિત્ર ધ્વનિ કે પ્રતીક નથી, પરંતુ તે સમગ્ર બ્રહ્માંડ અને માનવીય ચેતનાનો નકશો છે. પ્રસ્તુત અભ્યાસ **ૐકારના ચાર પક્ષોનું વિશ્લેષણ** કરે છે: **'અ', 'ઉ', 'મ' અને 'અમાત્ર' (અર્ધમાત્રા)**. પ્રથમ ત્રણ અક્ષરો માનવીય અનુભવની **ત્રણ પ્રમુખ અવસ્થાઓ-જાગ્રત** (વૈશ્વાનર), **સ્વપ્ન** (તૈજસ) અને **સુષુપ્તિ** (પ્રાજ્ઞ)નું પ્રતિનિધિત્વ કરે છે. જ્યારે '**અમાત્ર**' અથવા ચોથો ભાગ '**તુરીય**' અવસ્થાને દર્શાવે છે, જે શુદ્ધ ચૈતન્ય છે. આ સંશોધન દ્વારા સિદ્ધ કરવામાં આવ્યું છે કે કેવી રીતે સાધક ૐકારના ઉચ્ચારણ અને તેના અર્થના ચિંતન દ્વારા સ્થૂળ જગત માંથી સૂક્ષ્મ જગત માં અને અંતે કારણ જગત ને પાર કરીને પરમ તત્વ 'બ્રહ્મ' માં વિલીન થઈ શકે છે.

આ સંશોધન પેપરમાં **ગૌડપાદાચાર્યની 'માંડૂક્ય કારિકા'** ના સિદ્ધાંતોનો પણ આધાર લેવામાં આવ્યો છે, જે અદ્વૈત વેદાંતના દ્રષ્ટિકોણથી ૐકાર અને આત્માની અભિન્નતા સાબિત કરે છે. સંશોધનનો નિષ્કર્ષ એ છે કે **ૐકારની સાધના** એ આત્મસાક્ષાત્કારનો ટૂંકો અને સચોટ માર્ગ

છે. આ અભ્યાસ આધુનિક મનોવિજ્ઞાનમાં ચેતનાના અભ્યાસ માટે એક નવો આધ્યાત્મિક પરિપ્રેક્ષ્ય પૂરો પાડે છે.

મુખ્ય શબ્દો: માંડૂક્ય ઉપનિષદ, ૐકાર, પ્રણવ ઉપાસના, આત્માની ચાર અવસ્થાઓ, વૈશ્વાનર, તૈજસ, પ્રાજ્ઞ, તુરીય, ગૌડપાદ કારિકા, અદ્વૈત વેદાંત.

પ્રસ્તાવના:

ભારતીય જ્ઞાન પરંપરામાં ઉપનિષદોનું સ્થાન સર્વોચ્ચ છે, જેમાં 'માંડૂક્ય ઉપનિષદ' તેના અત્યંત ગૂઢ અને સચોટ તત્વજ્ઞાન માટે વિશિષ્ટ ગણાય છે. આ ઉપનિષદ અથર્વવેદની શાખા સાથે જોડાયેલું છે. કદની દ્રષ્ટિએ આ સૌથી નાનું ઉપનિષદ છે, જેમાં માત્ર ૧૨ મંત્રોનો સમાવેશ થાય છે. જોકે, તેની ગહનતા એટલી વિશાળ છે કે તે સમગ્ર વેદાંત દર્શનનો સાર ગણાય છે. **માંડૂક્ય ઉપનિષદની સર્વોપરિતા સિદ્ધ કરતા 'મુક્તિકોપનિષદ'માં સ્પષ્ટ જણાવાયું છે કે જે મુમુક્ષુઓ મોક્ષની અભિલાષા રાખે છે**, તેમના માટે માત્ર માંડૂક્ય ઉપનિષદનું જ્ઞાન જ પર્યાપ્ત છે[1]. આ ઉપનિષદમાં આત્માની ચાર અવસ્થાઓ અને 'ૐકાર' ના ચાર ચરણો (માત્રાઓ) વચ્ચેનું અભિન્ન જોડાણ તાર્કિક રીતે રજૂ કરવામાં આવ્યું છે. આ સંશોધન પત્ર ૐકારના નાદ, બિંદુ અને કલાના રહસ્યોને આધુનિક સંદર્ભમાં તપાસવાનો નમ્ર પ્રયાસ છે.

સંશોધનનો મુખ્ય ઉદ્દેશ:

- ૐકારના અક્ષર અને માત્રા વચ્ચેના ગૂઢ સંબંધોને સ્પષ્ટ કરવા.
- માનવીય ચેતનાના વિવિધ સ્તરોને ૐકારના માધ્યમથી સમજવા.

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[1] ડૉ. ગૌતમ, મુક્તિકોપનિષદ (ટીકા સહિત), ગીતા પ્રેસ, ગોરખપુર (૨૦૧૯) પૃષ્ઠ ૨૬.

ISSN: 2457-0273
(Online)
RADHANVALLI: An International Peer Reviewed Multidisciplinary Research Journal (Bi-Annual)

- આધુનિક મનોવિજ્ઞાન અને આધ્યાત્મિક અનુભૂતિ વચ્ચે ઑઁકાર કેવી રીતે કડીરૂપ છે તે તપાસવું.

પરિકલ્પના:

"ઑઁકારની સાધના અને તેના સ્વરૂપનું ચિંતન વ્યક્તિને સ્થૂળ જગતથી ઉપર ઉઠાવીને શુદ્ધ ચૈતન્ય (બ્રહ્મ) તરફ લઈ જાય છે, જે આત્માનું વાસ્તવિક સ્વરૂપ છે."

ઉપનિષદો વૈદિક સાહિત્યના ભાગરૂપે આવે છે. આજે મળી આવતા ઉપનિષદોની સંખ્યા ૨૫૦ થી ઉપરની છે. પરંપરાએ **૧૦૮ ઉપનિષદની** ગણતરી કરી છે.[2] વૈદિક યુગની સાથે સંકળાયેલાં પ્રાચીન ઉપનિષદોની સંખ્યા ૧૨ છે. **મુખ્ય ઉપનિષદો ઇશ, કેન, કઠ, પ્રશ્ન, મુંડક, માંડૂક્ય, તૈત્તિરીય, ઐતરેય, છાંદોગ્ય, શ્વેતાશ્વેતર, કૌષીતકિ અને બૃહદાણ્યક** મળીને **૧૨** છે.[3]

ઉપનિષદોમાં ઑઁકારનું મહત્ત્વ સમજાવ્યું છે. ૐ'નો ઉલ્લેખ આપણાં બધાં જ પ્રાચીન શાસ્ત્રોમાં જોવા મળે છે. ઋષિમુનિઓએ વર્ણવ્યું કે 'ૐ' એ વૈશ્વિક ઉત્પત્તિનો શંખધ્વનિ છે. ભારતની પ્રાચીન **સનાતન સંસ્કૃતિનું પ્રતિક એટલે ૐ**. પ્રાચીન સમયથી અત્યાર સુધી લગભગ દરેક **ધર્મમાં ઑઁકારનું પોતાનું મહત્ત્વ**. ૐ એકમાત્ર શબ્દ નથી પણ સમગ્ર બ્રહ્માંડનો સાર છે. કહેવાય છે કે સંસારની રચના પહેલા જે કુદરતી ધ્વની ગુંજતો હતો તે ઑઁકારનો છે અને સંસારના વિનાશ પછી પણ ઑઁકારનો ઉચ્ચાર જ કાયમ ગુંજતો રહેશે. **ૐને હિંદુ, બૌધ્ધ, શીખ અને જૈન ધર્મમાં પવિત્ર પ્રતિક** માનવામાં આવે છે. 'ૐ'ને વિશ્વ સમાજ હિંદુ ધર્મના પ્રતીકરૂપે સમજે છે, પરંતુ મોટા

[2] विदेहमुक्ताविच्छा चेदष्टोत्तरशतं पठं । मुक्तिकोपनिषद्, ३०-३९.

[3] ડૉ. ગૌતમ પટેલ, વૈદિક સાહિત્ય અને સંસ્કૃતિ,૨૦૧૪, પૃ. ૨૮૯.

ભાગના લોકો 'ૐ'ના વિશેષ મહતત્ત્વ તત્ત્વજ્ઞાનનાં દૃષ્ટિકોણથી અપરિચિત છે. 'ૐ' એ આધ્યાત્મિક વિજ્ઞાનનું મૂળભૂત રહસ્ય છે કે જેના જ્ઞાનથી માનવજીવનના અંતિમ ધ્યેયની ચરમસીમા સુધી પહોંચી શકાય. 'ૐ'નો ઉલ્લેખ આપણાં બધાં જ પ્રાચીન શાસ્ત્રોમાં જોવા મળે છે. 'ૐ' આપણા આધ્યાત્મિક જગતમાં બીજમંત્ર રૂપે સ્વીકૃત થયેલ છે. આધ્યાત્મિક જિજ્ઞાસુ સમાજ માટે આ 'ૐ'કારનો અભ્યાસ અને તેની પાછળ રહેલ તત્ત્વજ્ઞાનની મૂળભૂત સમજ વિના જીવનનું અસ્તિત્વ અધૂરું લાગે. તદ્ઉપરાંત, શ્રીઆદિ શંકરાચાર્ય આ વિશ્વની ઉત્પત્તિ પાછળ કેવળ એક મૂળતત્ત્વ બ્રહ્મમાંથી થઇ અને તે દ્વારા વિશ્વની ઉત્પત્તિ પાંચ મૂળભૂત તત્ત્વોમાંથી સૃષ્ટિનું સર્જન, પાલન અને વિસર્જનના સિદ્ધાંતને આધારે થયું. તેનું સવિશેષ વર્ણન "પંચીકરણ"માં ૬૪સૂત્રો દ્વારા વર્ણવવામાં આવેલ છે. આમાં, બ્રહ્મ અને 'ૐ' વચ્ચે કોઇ ભેદ નથી.[4] 'ૐ'ની વિશેષ સમજ આપણાં ઉપનિષદોમાં આપવામાં આવેલી છે, પરંતુ માંડુક્ય ઉપનિષદ્‌માં 'ૐ'ના તત્ત્વજ્ઞાનની ખૂબ જ ઊંડાણમાં અને વિશ્લેષણપૂર્વક તેનું મહત્ત્વ સમજ આપવામાં આવેલી છે.

માંડૂક્ય ઉપનિષદ:

વેદ અને ઉપનિષદોમાં ૐની વિશેષ વ્યાખ્યાઓ કરવામાં આવી છે કે જે બધાનો એક જ સૂર છે કે **ૐ એ પરમાત્મા** અથવા **સત્, ચિત્ત, આનંદ** સ્વરૂપ છે. શાંતિપાઠની એવી સુંદર ભાવના સાથે આ ઉપનિષદ શરૂ થાય છે. **માંડૂક્ય ઉપનિષદ કે જેમાં ફક્ત બાર જ શ્લોક છે**, પણ તેમાં ૐ વિશે ઘણાં જ ઊંડાણમાં ચિંતન જોવા મળે છે. **૧૦૮ ઉપનિષદમાં માંડૂક્ય એ સૌથી નાનો ગ્રંથ છે** કે, જે અથર્વવેદ સાથે સંકળાયેલો છે. આ ઉપનિષદની ગાગરમાં તત્વજ્ઞાનના સારનો સાગર

[4] નવગુજરાત સમય > આધ્યાત્મિક રહસ્ય (અતુલ પરીખ).

સમાવી લેવામાં આવ્યો છે, એમ કેટલાક વિદ્વાનો ને વિચારકોનું માનવું છે. આ ઉપનિષદમાં મોટે ભાગે ૐકારની જ વિચારણા રજૂ કરવામાં આવી છે ને ૐકારની જુદીજુદી માત્રા વિશે વિવરણ કરી **ૐકારની ઉપાસનાનું ફળ** બતાવવામાં આવ્યું છે[5] **પૂજ્ય ગૌડપાદાચાર્ય**[6] દ્વારા **માંડૂક્યકારિકાની રચના** કરવામાં આવી છે કે જેનાં **૨૧૫ શ્લોક** છે. ૐને વેદ વાક્ય વિશ્વની મૂળાધાર ચેતના તરીકે જાણે છે. આ ચેતના એ વિશ્વના અસ્તિત્વનું કારણ રહસ્ય છે. આ અસ્તિત્વને આપણે માનવજીવનની ઉત્ક્રાંતિમાં **ચાર અવસ્થામાં વર્ણવવામાં આવેલ છે. જાગૃત, સ્વપ્ન, સુષુપ્ત અને તુર્યા.** જા કે તુર્યા એ ચોથી અવસ્થા નથી પણ તે ત્રણ અવસ્થાની પાછળ છુપાયેલ અસ્તિત્વની પરમ્ અવસ્થા છે. ૐકાર વિશે આ બંને ગ્રંથોમાં ઊંડાણ પૂર્વક ચર્ચા કરવામાં આવેલ છે કે જે આધ્યાત્મિક મુમુક્ષુઓ માટે ઘણો જ લાભદાયી છે. તદ્ઉપરાંત **કઠોપનિષદ, પ્રશ્નોપનિષદ્, બૃહદ્ આરાણ્યકઉપનિષદ્, તૈતિરીય ઉપનિષદ્, ધ્યાનબિંદુ, પતંજલિયોગસૂત્ર તેમજ શ્રીમદ્ ભગવદ્ ગીતામાં ૐકારનું** મહત્ત્વ સમજાવવામાં આવેલ છે.

પાંતંજલ યોગદર્શનમાં[7] ૐકારને પરમાત્માનું નામ કહેવામાં આવ્યું છે ને પરમાત્માના પ્રતીક તરીકે તેની ગણના કરી છે; તે પ્રમાણે આ ઉપનિષદમાં પણ ઋષિ કાર પરમાત્મારૂપ જ છે એમ કહે છે. પરંતુ વધારામાં એક બીજો ઉત્તમ વિચાર પણ રજૂ કરે છે. સામાન્ય રીતે એમ મનાય

[5] શ્રી યોગેશ્વર, ઉપનિષદનું અમૃત, ૧૯૭૨, પૃ.૧૮૬

[6] સ્વામી પ્રણવતીર્થ, માણ્ડૂક્ય ઉપનિષદ, પૃ. 3

[7] શ્રી યોગેશ્વર, ઉપનિષદનું અમૃત, ૧૯૭૨, પૃ.૧૮૭

છે કે પરમાત્મા પોતે જ સંસારના રૂપમાં મૂર્ત કે પ્રકટ થયા છે. આ ઉપનિષદના આરંભમાં ઋષિ આપણને એ જ સત્યની પ્રતીતિ કરાવે છે ને કહે છે કે આ બધું ૐ અક્ષર કે અવિનાશી

ओमित्येतदक्षरमिदंसर्वम् ।[8]:

સર્વમ્ એટલે બધું જ. બધું જ ? હા. બધું જ. ભૂતકાળમાં જે થઈ ગયું છે, વર્તમાનમાં થઈ રહ્યું છે, ને ભવિષ્યમાં થવાનું છે, બધું જ સર્જન પરમાત્મામાંથી પ્રકટ થયેલું ને પરમાત્મારૂપ છે. સૌના રૂપમાં પરમાત્મા પોતે જ વિલસી રહ્યા છે. એ જ મહાન ને અવિનાશી પરમાત્મતત્વ બધા પદાર્થોમાં પ્રવેશીને બધા રૂપે રમી રહ્યું છે. ટૂંકમાં કહીએ તો સંસાર તેનું જ રૂપ છે. તેના વિના કોઈનું અલગ કે સ્વતંત્ર અસ્તિત્વ હોઈ શકતું નથી.

માંડૂક્ય ઉપનિષદમાં ૐકાર:

ૐ ત્રણ અક્ષરોથી મળીને બને છે અ, ઉ અને મ જેમાં અ એટલે ઉત્પન્ન થવું ઉ એટલે ઉઠવું કે ઉડવું એટલે કે વિકાસ કરવો અને મ નો અર્થ થાય છે મૌન થવું એટલે કે બ્રહ્મમાં લીન થવું. **'ૐ'માં સમવિષ્ટ અ,ઉ અને મ ક્રમશઃ વર્તમાન, ભૂત અને ભવિષ્ય તથા બ્રહ્મા,વિષ્ણુ અને મહેશ કે પછી જાગૃત સ્થિતિ, સ્વપ્નની સ્થિતિ અને સંપૂર્ણ ઉંઘની સ્થિતિ** એવા અર્થ ઉપરાંત તેના અર્થને અજ્ઞાન, ગતિશીલતા અને શુધ્ધતા કે પછી આદિ, મધ્ય કે અંત પણ સમજવામાં આવે છે. ઋષિ કહે છે કે ચરાચરમાં વ્યાપેલા ને ચરાચરરૂપે રહેલા તે પરમાત્મા જ ૐ કાર છે[9]. ૐકાર તેમનું જ નામ છે.

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8 મકરન્દ દવે, માંડૂક્ય ઉપનિષદ, પૃ. ૮

9 શ્રી યોગેશ્વર, ઉપનિષદનું અમૃત, ૧૯૭૨, પૃ.૧૯૪ ,૧૯૫

માંડૂક્ય ઉપનિષદમાં આત્માની ચાર અવસ્થા:

ઋષિ કહે છે કે ૐકાર, આત્મા ને પરમાત્મા એક જ છે. એ આત્મા **ચાર અવસ્થા** અથવા **ચાર પાદવાળો** છે. આત્માની **પહેલી અવસ્થા જાગ્રત અવસ્થા**, **બીજી અવસ્થા સ્વપ્નાવસ્થા**, **ત્રીજી અવસ્થા સુષુપ્તિ અવસ્થા**, **ચોથી અવસ્થા** વિશે. તે અવસ્થા **સમાધિ અવસ્થા** છે. તેને તુરીયાવસ્થા પણ કહે છે. તે અવસ્થામાં આત્મા પોતાને જોઈને પોતાની અંદર જ પ્રસન્ન રહે છે. તે પરમાત્મરૂપ થઈ જાય છે.[૯]

માંડૂક્ય ઉપનિષદમાં ૐકારના **પ્રથમ પાદ, 'અ' કાર અને જાગ્રત અવસ્થા** (વૈશ્વાનર) **ૐકારના પ્રથમ અક્ષર 'અ'** અને **આત્માના પ્રથમ ચરણ 'જાગ્રત અવસ્થા'** વચ્ચેના તાદાત્મ્યને સમજવા માટે નીચેના મુદ્દાઓ અનિવાર્ય છે. આ અવસ્થામાં જીવ બાહ્ય જગત સાથે જોડાયેલો હોય છે. તેને '**વૈશ્વાનર**' કહેવામાં આવે છે[10] કારણ કે તે તમામ નર (મનુષ્યો) માં સામાન્ય રીતે રહેલી ચેતના છે. અહીં ચેતના '**બહિર્મુખ**' (બહારની તરફ) હોય છે, જે **પંચ જ્ઞાનેન્દ્રિયો** અને પંચ કર્મેન્દ્રિયો દ્વારા સ્થૂળ વિષયોનો ભોગ કરે છે. આપ્તિ (વ્યાપકતા) જેમ 'અ' ધ્વનિ તમામ શબ્દોમાં વ્યાપ્ત છે (કોઈપણ અક્ષર બોલતી વખતે 'અ' નો આધાર લેવો જ પડે છે), તેમ જાગ્રત અવસ્થા આપણા તમામ અનુભવોમાં વ્યાપ્ત છે. આદિમત્ત્વ (પ્રારંભ) **ૐકારની શરૂઆત 'અ'** થી થાય છે, તેમ ચેતનાની અભિવ્યક્તિનો પ્રારંભ જાગ્રત અવસ્થાથી થાય છે. ઉપનિષદ મુજબ, આ અવસ્થામાં **આત્મા સાત અંગો** (દ્યુલોક, સૂર્ય, વાયુ, આકાશ, જળ, પૃથ્વી અને અગ્નિ) અને ઓગણીસ મુખ (૫

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[10] ડૉ. રમણલાલ શાસ્ત્રી, *માંડૂક્ય ઉપનિષદ: એક સ્વાધ્યાય,* યુનિવર્સિટી ગ્રંથ નિર્માણ બોર્ડ, અમદાવાદ પૃષ્ઠ ૪૮-૫૨

જ્ઞાનેન્દ્રિયો, ૫ કર્મેન્દ્રિયો, ૫ પ્રાણ અને ૪ અંતઃકરણ) દ્વારા સ્થૂળ જગતને ગ્રહણ કરે છે. આ અવસ્થામાં જીવ પોતાને દેહ સાથે જોડે છે અને **'હું આ શરીર છું'** તેવા અહંકારમાં જીવે છે[11]. જાગ્રત અવસ્થા એ દ્વૈતનો અનુભવ છે જ્યાં જ્ઞાતા અને જ્ઞેય (વસ્તુ) અલગ હોય છે. ૐકારનો 'અ' કાર સાધકને સમજાવે છે કે આ સ્થૂળ જગત એ ચેતનાની માત્ર એક અભિવ્યક્તિ છે, જેનો આધાર આત્મા છે.

દ્વિતીય પાદ, 'ઉ' કાર અને સ્વપ્ન અવસ્થા (તૈજસ) - ૐકારનો બીજો અક્ષર 'ઉ' છે, જે આત્માના બીજા ચરણ 'સ્વપ્ન અવસ્થા' સાથે જોડાયેલો છે. જ્યારે મનુષ્ય નિદ્રાધીન હોય છે, ત્યારે તેની ઇન્દ્રિયો સ્થૂળ જગતથી પાછી ખેંચાઈ જાય છે, પરંતુ મન સક્રિય રહે છે. આ અવસ્થામાં ચેતના 'અંતઃપ્રજ્ઞ' (અંદરની તરફ) હોય છે. તેને 'તૈજસ' કહેવામાં આવે છે કારણ કે અહીં બાહ્ય સૂર્ય કે પ્રકાશની ગેરહાજરીમાં મન પોતાના જ 'તેજ' (સંસ્કારો અને કલ્પના) થી એક નવી સૃષ્ટિ રચે છે અને તેનો અનુભવ કરે છે.[12]

માંડૂક્ય ઉપનિષદ 'ઉ' કાર અને તૈજસ વચ્ચે બે પ્રકારની સમાનતા દર્શાવે છે : **ઉત્કર્ષ (શ્રેષ્ઠતા)** - 'ઉ' કાર 'અ' કરતા ચઢિયાતો માનવામાં આવે છે કારણ કે તે વર્ણમાલામાં આગળ છે. તેવી જ રીતે, સ્વપ્ન અવસ્થા એ જાગ્રત કરતા સૂક્ષ્મ છે અને જ્ઞાનના સ્તરે થોડી ઊંચી છે, કારણ કે તેમાં બાહ્ય સાધનો વગર અનુભૂતિ થાય છે. **ઉભયત્વ (મધ્યવર્તી સ્થિતિ)**- જેમ 'ઉ' એ 'અ' અને 'મ' ની વચ્ચે આવે છે, તેમ સ્વપ્ન અવસ્થા એ 'જાગ્રત' (સ્થૂળ) અને 'સુષુપ્તિ' (કારણ) અવસ્થાની

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[11] પંડિત શ્રીરામ શર્મા આચાર્ય, ૧૦૮ ઉપનિષદ (જ્ઞાનખંડ), અખંડ જ્યોતિ સંસ્થાન પૃષ્ઠ ૪૫૫.

[12] સ્વામી ચિન્મયાનંદ, માંડૂક્ય ઉપનિષદ (અંગ્રેજી ભાષ્યનું ગુજરાતી ભાષાંતર), પૃષ્ઠ ૬૨.

મધ્યની કડી છે. જાગ્રત અવસ્થામાં આપણે જે પદાર્થો જોયા હોય છે, તેના સંસ્કારો મનમાં સંગ્રહિત હોય છે. તૈજસ અવસ્થામાં આત્મા આ સૂક્ષ્મ વિષયોનો ભોગ કરે છે. અહીં રથ નથી, રસ્તા નથી, છતાં મન પોતાની શક્તિથી રથ અને રસ્તાઓનું સર્જન કરે છે. આ અવસ્થા સાબિત કરે છે કે આત્મા જગતનો દ્રષ્ટા છે, પદાર્થ નથી.[13] 'ઉ' કારની ઉપાસના કરનાર સાધક પોતાની જ્ઞાન પરંપરામાં 'ઉત્કર્ષ' પ્રાપ્ત કરે છે અને તેના કુળમાં કોઈ અજ્ઞાની રહેતું નથી.

આ અવસ્થા આપણને શીખવે છે કે જગત માત્ર બાહ્ય ન **તૃતીય પાદ 'મ' કાર** અને **સુષુપ્તિ અવસ્થા (પ્રાજ્ઞ)** - ૐકારનો ત્રીજો અક્ષર 'મ' છે, જે આત્માના ત્રીજા ચરણ 'સુષુપ્તિ અવસ્થા' (ગાઢ નિદ્રા) સાથે સંબંધિત છે. આ અવસ્થાના લક્ષણો અને તાત્વિક અર્થ નીચે મુજબ છે. જ્યારે સૂતેલો પુરુષ કોઈ કામના કરતો નથી અને કોઈ સ્વપ્ન જોતો નથી, તે અવસ્થાને 'સુષુપ્તિ' કહેવામાં આવે છે. આ અવસ્થામાં ચેતના 'એકીભૂત' (Unified) થાય છે. તેને 'પ્રાજ્ઞ' કહેવામાં આવે છે કારણ કે અહીં જ્ઞાનના તમામ ભેદ મટી જાય છે અને તે કેવળ 'જ્ઞાનઘન' બની જાય છે. અહીં જીવને કોઈ દુઃખનો અનુભવ થતો નથી, માત્ર 'આનંદ' રહે છે.[14] માંડૂક્ય ઉપનિષદ મુજબ **'મ' અને સુષુપ્તિ** વચ્ચે **બે મુખ્ય સમાનતાઓ** છે. મિતિ (માપન/લય) : **'મિતિ' એટલે માપવું.** - જ્યારે આપણે 'ૐ' બોલીએ છીએ ત્યારે 'અ' અને 'ઉ' નો લય 'મ' માં થાય છે. તેવી જ રીતે, જાગ્રત અને સ્વપ્ન અવસ્થાના તમામ અનુભવો સુષુપ્તિમાં લય પામે છે. જાણે કે 'મ' કાર એ બધી અવસ્થાઓને પોતાનામાં સમાવી લેતું માપદંડ છે. **અપ્રીતિ (વિલીનીકરણ)**- જેમ 'અ' અને

[13] પંડિત ગજાનન શાસ્ત્રી,, માંડૂક્ય કારિકા: ભાવાર્થ વિવેચન, સંસ્કૃત સાહિત્ય અકાદમી પૃષ્ઠ ૧૫૪.

[14] ડૉ. રમણલાલ શાસ્ત્રી, માંડૂક્ય ઉપનિષદ: એક સ્વાધ્યાય, યુનિવર્સિટી ગ્રંથ નિર્માણ બોર્ડ, પૃષ્ઠ ૭૮-૮૨.

'ઉ' ધ્વનિ 'મ' માં વિલીન થઈ જાય છે, તેમ વિશ્વ અને તૈજસ (બાહ્ય અને આંતરિક જગત) સુષુપ્તિમાં એકાકાર થઈ જાય છે. આ અવસ્થામાં આત્મા 'આનંદભુક્' છે, એટલે કે તે આનંદનો ભોગ કરે છે. જોકે આ આનંદ અજ્ઞાનથી ઢંકાયેલો હોય છે (કારણ કે જાગ્યા પછી આપણે કહીએ છીએ કે "હું સુખેથી સૂતો હતો, મને કંઈ ખબર નહોતી"). તે 'ચેતોમુખ' છે, કારણ કે તે જાગ્રત અને સ્વપ્ન અવસ્થાના જ્ઞાનનું દ્વાર છે.[15] 'મ' કારની ઉપાસના કરનાર સાધક જગતના રહસ્યોને 'માપી' શકે છે (જાણી શકે છે) અને તે સર્વનો આત્મા બની જાય છે. સુષુપ્તિ અવસ્થા એ સાબિત કરે છે કે પરમ શાંતિ બાહ્ય વિષયોમાં નથી, પણ પોતાના સ્વરૂપમાં સ્થિર થવામાં છે.થી, પણ માનસિક પણ છે.

ચતુર્થ પાદ : 'અમાત્ર' અને તુરીય અવસ્થા - ૐકારની ત્રણ માત્રાઓ (અ, ઉ, મ) પછી જે સ્થિતિ આવે છે તેને 'અમાત્ર' કહેવામાં આવે છે. આ **આત્માનું ચોથું ચરણ** છે, જેને 'તુરીય' તરીકે ઓળખવામાં આવે છે. **તુરીયનું સ્વરૂપ** (શુદ્ધ ચૈતન્ય)- **માંડૂક્ય ઉપનિષદનો સાતમો મંત્ર** તુરીયનું નકારાત્મક અને હકારાત્મક બંને રીતે વર્ણન કરે છે. તુરીય એ નથી જાગ્રત, નથી સ્વપ્ન, નથી **સુષુપ્તિ**. તે 'અદ્રશ્ય' (જોઈ ન શકાય તેવું), 'અગ્રાહ્ય' (પકડી ન શકાય તેવું), 'અચિંત્ય' (વિચારી ન શકાય તેવું) અને 'અલક્ષણ' (ચિન્હો વગરનું) છે. તે આત્માનું એવું સ્વરૂપ છે જેમાં જગતનો પ્રપંચ શાંત થઈ જાય છે.[16] ૐકારના ઉચ્ચારણ પછી જે મૌન છવાય છે, તેને 'અમાત્ર' કહેવામાં આવે છે. શબ્દાતીત : જેમ માત્રાઓ શબ્દમાં હોય છે, તેમ તુરીય શબ્દથી પર છે. અદ્વૈત

[15] ભીરાનંદ, સ્વામી, એઈટ ઉપનિષદસ (વોલ્યુમ ૨), અદૈત આશ્રમ, કોલકા, પૃષ્ઠ ૧૮૪-૧૮૭.
[16] ડૉ. રમણલાલ શાસ્ત્રી,, માંડૂક્ય ઉપનિષદ: એક સ્વાધ્યાય, પૃષ્ઠ ૯૫-૧૦૨, યુનિવર્સિટી ગ્રંથ નિર્માણ બોર્ડ, અમદાવાદ પૃષ્ઠ ૯૫-૧૦૨.

: આ અવસ્થામાં જ્ઞાતા, જ્ઞાન અને જ્ઞેયનો ત્રિપુટી ભેદ મટી જાય છે. તે 'શિવમ્' (મંગલકારી) અને 'અદ્વૈતમ્' (બે વગરનું એક) છે.

ૐકારનું વાસ્તવિક સ્વરૂપ-ખરેખર તો **'અ', 'ઉ', 'મ' એ ૐકારના દેહ** છે, જ્યારે **'અમાત્ર'** એ તેનો **આત્મા** છે. જે સાધક આ ચોથા પાદને જાણી લે છે, તે પોતે જ આત્મા દ્વારા આત્મામાં પ્રવેશે છે ("સંવિશત્યાર્મનાત્માનં"). અહીં સાધક અને બ્રહ્મ વચ્ચે કોઈ અંતર રહેતું નથી.[17] તુરીય એ કોઈ નવી અવસ્થા નથી જે પ્રાપ્ત કરવાની છે, પરંતુ તે ત્રણેય અવસ્થાઓનો 'આધાર' છે. જેમ સિનેમાના પડદા પર ચિત્રો બદલાય છે પણ પડદો એ જ રહે છે, તેમ જાગ્રત, સ્વપ્ન અને સુષુપ્તિ બદલાય છે પણ તુરીય (આત્મા) સદાય એકરસ રહે છે.

ૐકાર ને આત્માની એકતા:

ઋષિ કહે છે કે આ આત્મા ૐકાર છે. આત્માની જે અવસ્થાઓ છે તે ૐકારની માત્રાઓ છે. એ માત્રાઓ **અ, ઉ ને મ** એમ ત્રણ છે. જાગ્રત અવસ્થામાં રહેનારો વૈશ્વાનર આત્મા અકારરૂપ પહેલી માત્રા છે.[18]

અકારનો વ્યાપક ભાવાર્થ આપ્તિ-પ્રાપ્તિ અથવા આદિમત્વ થાય છે. એ વ્યુત્પત્તિ અથવા ભાવાર્થને જે જાણે છે તે બધી કામનાને મેળવી લે છે, તેમ જ સર્વોત્તમ બને છે. સ્વપ્નાવસ્થાનો તૈજસ આત્મા તે ઉકારરૂપ બીજી માત્રા છે. એ ઉકારનો વ્યાપક ભાવ ઉત્કર્ષ અથવા ઉભયત્વ થાય છે. તે ભાવાર્થને જાણનાર જ્ઞાનની વૃદ્ધિ કરી સમદર્શી બને છે. સુષુપ્તિ અવસ્થાનો પ્રાજ્ઞ આત્મા

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[17] ગંભીરાનંદ સ્વામી, એઈટ ઉપનિષદસ (વોલ્યુમ ૨), અદૈત આશ્રમ, કોલકાતા, પૃષ્ઠ ૧૯૦-૧૯૫.

[18] શ્રી યોગેશ્વર, ઉપનિષદનું અમૃત, ૧૯૭૨, પૃ.૨૦૨

તે મકારરૂપ ત્રીજી માત્રા છે. તેનો ભાવ મિતિ-માપ અથવા અપીતિ લય થાય છે. તે ભાવને સમજનાર બધાનું રહસ્ય – જાણી લઈને આત્મામાં લય પણ પામે છે. માત્રા વિનાનો ચોથો આત્મા મન ને વાણીના વ્યવહારથી પર છે. સંસાર ત્યાં શાંત થાય છે. તે કલ્યાણસ્વરૂપ ને અદ્વૈત છે. એ પ્રમાણે ૐકાર ને આત્મામાં કાંઈ ફેર કે ભેદ નથી. એ પ્રમાણે કાર ને આત્માની એકતા જે જાણી લે છે તે આત્મામય બની આત્મામાં પ્રવેશ કરે છે.

ૐકારની ઉપાસનાના લાભ:

ફકત ૐના સ્મરણ માત્રથી પરમતત્ત્વની પ્રાપ્તિ સાથે મોક્ષ અને અમરત્વ સાધ્ય થાય છે. ૐ એ વેદ વાક્ય છે. ૐ એ વિશ્વમાં સર્જનનું પ્રતીક છે. ૐ એ મુમુક્ષુ માટે જ્ઞાનયોગના માર્ગદર્શનનો અમૂલ્ય ખજાનો છે. ૐનો જાપ અને તેના ઉપર ધ્યાન કરવાથી મુમુક્ષુ સંસારરૂપી તાપના સમુદ્રમાંથી આત્મજ્ઞાનનું અમૃત પ્રાપ્ત કરે છે. ૐ એ બધા વેદનો સાર છે. ૐ એ અક્ષર બ્રહ્મ છે જે બધા જ શબ્દો તેમજ ભાષાઓનો મૂળાક્ષર છે. ૐ એ પરમ શાંતિનું સંગીત છે. ઋષિએ ૐકારની ઉપાસનાના લાભ પણ બતાવ્યા છે. ચિત્તની લયદશા ને તેને પરિણામે થતો પરમાત્માનો સાક્ષાત્કાર એ તેનો મુખ્ય ને છેવટનો લાભ છે. પરંતુ તે લાભ કાંઈ એકાદ બે દિવસમાં ન થાય. તે માટે તો દિવસો ને વરસો સુધી એકધારા સાધનામાં મંડ્યા રહેવું જોઈએ. ૐકારનું નિરંતર ને નિયમિત રીતે ચિંતન, મનન ને ધ્યાન કરતા રહેવું જોઈએ. કેટલાક લોકો ૐકારની ગર્જના કરે છે તો કેટલાક તેના દીર્ઘ ધ્વનિનો આધાર લઈને મનને એકાગ્ર ને શાંત કરવાના પ્રયાસ કરે છે. કોઈ કોઈ તેનું ધ્યાન પણ કરે છે.[19]

[19] એજન પૃ. ૨૦૩

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ૐકારનાં ઉચ્ચારણ ફાયદા:

- આપણે એક મિનિટમાં ૧૨ થી ૧૫ વખત શ્વાસોચ્છ્વાસ લઈએ છીએ. ૐકારના ઉચ્ચારણથી આપણા શ્વાસોચ્છ્વાસની ગતિ ધીમી પડે છે અને એક મિનિટમાં ફકત ૪ થી ૫ શ્વાસોચ્છવાસ થાય છે. જેથી, લગભગ ૩૦% ઓક્સિજન આપણા ચેતાતંત્ર અને હૃદયને વધુ મળે છે. જેથી, શરીરમાં ઊર્જાનું પ્રમાણ વધે છે તેમજ હૃદય, મગજની કાર્યક્ષમતામાં વધારો થાય છે.
- ૐકારના ઉચ્ચારણમાં 'અ'કાર કંઠમાંથી, 'ઉ' કાર કંઠના મધ્યમાંથી અને 'મ'કાર હોઠમાંથી ઉદ્ભવ થાય છે.
- ૐકાર કરતી વખતે પદ્માસન, સિદ્ધાસન, સ્વસ્તિકાસન કે સુખાસનમાં કરોડરજ્જુને કમરમાંથી સીધી રાખીને ૐકારનું લયબદ્ધ ઉચ્ચારણ કરવું. ૐકાર કરતી વખતે શ્વાસ ભરીને વિલંબિત ગતિમાં લયબદ્ધ ધીરે ધીરે 'અ'કાર, 'ઉ'કાર અને 'મ'કારના ઉચ્ચારણ સાથે હોઠ દ્વારા શ્વાસને છોડતા જવું. 'મ'કારનું ઉચ્ચારણ 'અ'કાર અને 'ઉ'કાર કરતાં થોડું વધારે વિલંબિત ગતિમાં કરવું તેમજ મનને સંપૂર્ણ રીતે ઉચ્ચારણમાં કેન્દ્રિત કરવું.
- ૐકારના અવિરત અને નિયમિત અભ્યાસથી શરીરના બધાજ અવયવોને ઘણો વધારે ઓક્સિજન પ્રાપ્ત થાય છે.
- શરીરમાં પ્રાણિક શક્તિનો વિકાસ થાય છે. તમારા ચહેરા ઉપર નૈસર્ગિક સુંદરતા ખીલી ઊઠે છે. આંખો ચમકદાર અને ચામડી સુંવાળી બને છે. અવાજમાં મધુરતા તેમજ વાણીમાં સ્વાભાવિક વાક્છટા પ્રાપ્ત થાય છે.

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આ ઉપનિષદની પૂર્ણાહુતિ પણ મુંડક ને પ્રશ્ન ઉપનિષદના જેવા જ શ્લોકોથી કરવામાં આવી છે. માંડૂક્ય ઉપનિષદમાં 'ૐ'ના તત્ત્વજ્ઞાનની ખૂબ જ ઊંડાણમાં અને વિશ્લેષણપૂર્વક તેનું મહત્ત્વની સમજ આપવામાં આવેલી છે.

નિષ્કર્ષ:

માંડૂક્ય ઉપનિષદમાં નિરૂપિત ૐકારના સ્વરૂપના ઊંડાણપૂર્વકના અભ્યાસ પરથી નીચે મુજબના તારણો પ્રાપ્ત થાય છે : **ૐકાર એ પૂર્ણતાનું પ્રતીક છે**. ૐકાર માત્ર એક મંત્ર કે ધ્વનિ નથી, પરંતુ તે સમગ્ર અસ્તિત્વનો આધાર છે. 'અ', 'ઉ' અને 'મ' દ્વારા તે સૃષ્ટિના સર્જન, સ્થિતિ અને લયને પ્રગટ કરે છે. **ચેતનાનું વિજ્ઞાન**-આ સંશોધન દ્વારા સ્પષ્ટ થાય છે કે માનવીય ચેતનાના ચાર સ્તરો (જાગ્રત, સ્વપ્ન, સુષુપ્તિ અને તુરીય) અને ૐકારની માત્રાઓ વચ્ચે અતૂટ સંબંધ છે. આ વિભાજન સાબિત કરે છે કે મનુષ્ય માત્ર દેહ નથી, પણ અનંત ચૈતન્ય છે. **તુરીયની સર્વોપરિતા**-ૐકારના અંતે આવતું 'અમાત્ર' (મૌન) એ જ આત્માનું શુદ્ધ સ્વરૂપ 'તુરીય' છે. આ અવસ્થામાં જગતના દ્વૈતનો નાશ થાય છે અને સાધક 'અયમાત્મા બ્રહ્મ' (આ આત્મા જ બ્રહ્મ છે) ની અનુભૂતિ કરે છે. **વૈશ્વિક પ્રસ્તુતતા** - આધુનિક તણાવયુક્ત યુગમાં ૐકારના કંપનો અને તેના તાત્વિક જ્ઞાન દ્વારા માનસિક શાંતિ અને આધ્યાત્મિક ઉન્નતિ પ્રાપ્ત કરી શકાય છે. ગૌડપાદાચાર્યનો 'અજાતવાદ' આપણને જગતની મિથ્યાત્વ અને આત્માની સત્યતા સમજાવીને અભય પ્રદાન કરે છે. ટૂંકમાં, માંડૂક્ય ઉપનિષદના ૧૨ મંત્રોમાં સમગ્ર વેદાંતનો સાર સમાયેલો છે. ૐકારના સ્વરૂપને જાણવું એ જ મોક્ષનું પરમ સાધન છે.

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ISSN: 2457-0273
(Online)
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श्रीमद्भगवद्गीता के पन्द्रहवे अध्याय (पुरुषोत्तम योग) का काव्यशास्त्रीय अध्ययन। (रस और गुण के संदर्भ में।)

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१.१ प्रस्तावना।:

भारतीय संस्कृति में श्रीमद्भगवद्गीता केवल एक धर्मग्रंथ नहीं, बल्कि जीवन-दर्शन का वह अक्षय स्रोत है, जिसने युगों-युगों से मानवता का मार्गदर्शन किया है। महाभारत के भीष्म पर्व का अंश होने के नाते यह काव्य और दर्शन का अद्भुत समन्वय है। गीता के अठारह अध्यायों में पन्द्रहवां अध्याय, 'पुरुषोत्तम योग', अपनी सूक्ष्मता और पूर्णता के कारण विशेष महत्व रखता है। स्वयं भगवान कृष्ण ने इस अध्याय के अंत में इसे 'गुह्यतमं शास्त्रम्' कहा है। प्रस्तुत अध्ययन का मुख्य उद्देश्य इस अध्याय के बीस श्लोकों का काव्यशास्त्रीय आधार पर रस और गुण के संदर्भ में विश्लेषण करना है।

साधारणतः गीता को एक दार्शनिक ग्रंथ माना जाता है, परंतु काव्यशास्त्र की दृष्टि से देखने पर इसमें उच्च कोटि की साहित्यिक छटा दिखाई देती है। आचार्य मम्मट और विश्वनाथ के अनुसार काव्य का प्रयोजन 'आनंद' और 'उपदेश' दोनों है। गीता का यह अध्याय न केवल आत्मज्ञान प्रदान करता है, बल्कि अपने विम्ब- और छन्दोबद्ध संरचना के कारण रसात्मक बोध भी कराता है। संसार को 'अश्वत्थ' वृक्ष के रूप में वर्णित करना कवि-हृदय की पराकाष्ठा है, जहाँ दर्शन काव्य के आवरण में लिपटकर सुग्राह्य बन जाता है।

१.२ श्रीमद्भगवद्गीता के पन्द्रहवे अध्याय (पुरुषोत्तम योग) का काव्यशास्त्रीय अध्ययन।:

इस संशोधन पत्र में संशोधक ने श्रीमदभगवदगीता के पन्द्रहवे अध्याय पुरुषोत्तम योग के २० श्लोकों का रस एवं गुण के आधार पर काव्यशास्त्रीय अध्ययन किया है, जो निम्नलिखित है।

ऊर्ध्वमूलमधःशाखमश्वत्थं प्राहुरव्ययम् ।

छन्दांसि यस्य पर्णानि यस्तं वेद स वेदवित् ॥ १ ॥

१. रस

शांत रस: यह श्लोक संसार के वास्तविक स्वरूप का ज्ञान कराकर वैराग्य की ओर प्रेरित करता है। तत्व ज्ञान की प्राप्ति और संसार की नश्वरता का बोध होने के कारण यहाँ 'शांत रस' की प्रधानता है।

२. गुण

प्रसाद गुण: यद्यपि यह श्लोक दार्शनिक है, लेकिन इसके शब्द प्रवाहपूर्ण हैं और अर्थ को स्पष्ट करने वाले हैं। चित्त को शांत करने के कारण इसमें 'प्रसाद गुण' है।

अधश्चोर्ध्वं प्रसृतास्तस्य शाखा गुणप्रवृद्धा विषयप्रवालाः ।

अधश्च मूलान्यनुसंततानि कर्मानुबन्धीनि मनुष्यलोके ॥ २ ॥

१. रस

शांत रस: यह श्लोक मनुष्य को कर्मों के बंधन और संसार की जटिलता का बोध कराता है। यह जीवन की वास्तविकता दिखाकर मोह भंग करने में सहायक है, इसलिए यहाँ 'शांत रस' है।

२. गुण

प्रसाद गुण: इसकी भाषा प्रवाहपूर्ण है। यद्यपि इसमें कुछ बड़े शब्द हैं, लेकिन वे अर्थ को सरलता से प्रकट करते हैं, जिससे मन में स्पष्टता आती है।

न रूपमस्येह तथोपलभ्यते नान्तो न चादिर्न च संप्रतिष्ठा ।

अश्वत्थमेनं सुविरूढमूल-मसङ्गशस्त्रेण दृढेन छित्वा ॥ ३ ॥

१. रस

वीभत्स और शांत रस: इसमें संसार की निस्सारता दिखाई गई है।

२. गुण

ओज गुण: इस श्लोक में 'सुविरूढमूलम्' और 'असङ्गशस्त्रेण' जैसे संयुक्त और कठोर वर्णों वाले शब्दों का प्रयोग है। 'छित्वा' शब्द में जो बल है, वह 'ओज गुण' को प्रकट करता है, जो मन में वैराग्य की दृढ़ता पैदा करता है।

ततः पदं तत्परिमार्गितव्यं यस्मिन्गता न निवर्तन्ति भूयः ।

तमेव चाद्यं पुरुषं प्रपद्ये यतः प्रवृत्तिः प्रसृता पुराणी ॥ ४ ॥

१. रस

शांत रस: इसमें मोक्ष की प्राप्ति और भगवान की शरणागति का वर्णन है। मन की स्थिरता और संसार से निवृत्ति का भाव होने के कारण यहाँ 'शांत रस' की प्रधानता है।

२. गुण

प्रसाद गुण: इस श्लोक की रचना अत्यंत सरल और स्पष्ट है। 'प्रपद्ये' और 'पदं' जैसे शब्द तुरंत अर्थ बोध कराते हैं, इसलिए यहाँ 'प्रसाद गुण' है।

निर्मानमोहा जितसङ्गदोषा अध्यात्मनित्या विनिवृत्तकामाः ।

द्वन्द्वैर्विमुक्ताः सुखदुःखसंज्ञैर्गच्छन्त्यमूढाः पदमव्ययं तत् ॥ ५ ॥

१. रस

शांत रस: यह श्लोक पूर्णतः वैराग्य, आत्म-साक्षात्कार और द्वन्द्वों से मुक्ति की बात करता है। चित्त की परम स्थिरता और शांति का वर्णन होने के कारण यहाँ 'शांत रस' की प्रधानता है।

२. गुण

प्रसाद गुण: यद्यपि इस श्लोक में विशेषणों की लंबी श्रृंखला है, लेकिन प्रत्येक पद का अर्थ स्पष्ट और बोधगम्य है। यह साधक के हृदय में ज्ञान का प्रकाश भरता है, इसलिए इसमें 'प्रसाद गुण' है।

न तद्भासयते सूर्यो न शशाङ्को न पावकः ।

यद्गत्वा न निवर्तन्ते तद्धाम परमं मम ॥ ६ ॥

१. रस

अद्भुत रस: इस श्लोक में एक ऐसे लोक का वर्णन है जो लौकिक प्रकाश के बिना भी स्वयं प्रकाशित है। यह अलौकिक वर्णन पाठक के मन में विस्मय और आश्चर्य पैदा करता है, इसलिए यहाँ 'अद्भुत रस' है।

२. गुण

ओज गुण: यहाँ भगवान के धाम की सर्वोच्च शक्ति और तेज का वर्णन है। "न तद्भासयते" जैसे दृढ़ शब्दों के प्रयोग से यहाँ 'ओज गुण' की उपस्थिति है जो प्रभाव उत्पन्न करती है।

ममैवांशो जीवलोके जीवभूतः सनातनः ।

मनःषष्ठानीन्द्रियाणि प्रकृतिस्थानि कर्षति ॥ ७ ॥

१. रस

भक्ति रस: इसमें भगवान जीव को अपना ही 'अंश' बता रहे हैं। यह जीव और ईश्वर के बीच के प्रेम और घनिष्ठ संबंध को दर्शाता है, जिससे 'भक्ति रस' की उत्पत्ति होती है।

२. गुण

प्रसाद गुण: श्लोक की भाषा अत्यंत सरल और सुबोध है। "ममैवांशो" सुनते ही अर्थ हृदय में उतर जाता है, इसलिए यहाँ 'प्रसाद गुण' है।

शरीरं यदवाप्नोति यच्चाप्युत्क्रामतीश्वरः ।

गृहीत्वैतानि संयाति वायुर्गन्धानिवाशयात् ॥ ८ ॥

१. रस

शांत रस: यह श्लोक मृत्यु और पुनर्जन्म के आध्यात्मिक रहस्य को स्पष्ट करता है। यह देह के प्रति मोह को कम कर आत्मा की गति का बोध कराता है, इसलिए यहाँ 'शांत रस' की प्रधानता है।

२. गुण

प्रसाद गुण: भगवान ने यहाँ एक बहुत ही सरल लोक-प्रसिद्ध उदाहरण का प्रयोग किया है, जिससे गूढ़ दार्शनिक बात भी तुरंत समझ आ जाती है। अतः यहाँ 'प्रसाद गुण' है।

श्रोत्रं चक्षुः स्पर्शनं च रसनं घ्राणमेव च ।

अधिष्ठाय मनश्चायं विषयानुपसेवते ॥ ९ ॥

१. रस

शांत रस: यहाँ जीव की क्रियाविधि का तटस्थ वर्णन है। यह श्लोक यह बोध कराता है कि इंद्रियों के पीछे वास्तविक भोक्ता कौन है। आत्मा के इस सूक्ष्म विश्लेषण के कारण यहाँ 'शांत रस' है।

२. गुण

प्रसाद गुण: इस श्लोक में पाँचों इंद्रियों के नाम अत्यंत सरल भाषा में दिए गए हैं। पढ़ते ही अर्थ पूरी तरह स्पष्ट हो जाता है, इसलिए इसमें 'प्रसाद गुण' की प्रधानता है।

उत्क्रामन्तं स्थितं वापि भुञ्जानं वा गुणान्वितम् ।

विमूढा नानुपश्यन्ति पश्यन्ति ज्ञानचक्षुषः ॥ १०

१. रस

शांत रस: यहाँ अज्ञान और ज्ञान के अंतर को स्पष्ट किया गया है। आत्मज्ञान की श्रेष्ठता बताने के कारण यहाँ 'शांत रस' प्रधान है।

२. गुण

प्रसाद गुण: श्लोक का अर्थ बहुत ही स्पष्ट और सीधा है। 'पश्यन्ति' और 'विमूढा' जैसे शब्दों का प्रयोग इसे अत्यंत बोधगम्य बनाता है।

यतन्तो योगिनश्चैनं पश्यन्त्यात्मन्यवस्थितम् ।

यतन्तोऽप्यकृतात्मानो नैनं पश्यन्त्यचेतसः ॥ ११ ॥

१. रस

शांत रस: इसमें आत्म-साक्षात्कार की प्रक्रिया का वर्णन है। मन के निरोध और अंतरात्मा के दर्शन की बात होने के कारण यहाँ 'शांत रस' की प्रधानता है।

२. गुण

प्रसाद गुण: इसकी भाषा अत्यंत सरल है। भगवान ने बहुत ही सीधे शब्दों में साधक और असाधक के बीच का अंतर समझा दिया है, इसलिए यहाँ 'प्रसाद गुण' है।

यदादित्यगतं तेजो जगद्भासयतेऽखिलम् ।

यच्चन्द्रमसि यच्चाग्नौ तत्तेजो विद्धि मामकम् ॥ १२ ॥

१. रस

अद्भुत रस: जब भगवान अपनी असीमित शक्तियों और व्यापकता का वर्णन करते हैं, तो पाठक/श्रोता के मन में विस्मय का भाव जागृत होता है। सूर्य और चंद्रमा के प्रकाश को अपना बताना 'अद्भुत रस' की सृष्टि करता है।

२. गुण

ओज गुण: तेज, प्रकाश और ईश्वरीय शक्ति के वर्णन के कारण यहाँ 'ओज गुण' की प्रधानता है। यह गुण चित्त में विस्तार और उत्साह पैदा करता है।

गामाविश्य च भूतानि धारयाम्यहमोजसा ।

पुष्णामि चौषधीः सर्वाः सोमो भूत्वा रसात्मकः ॥ १३ ॥

१. रस

अद्भुत रस: भगवान द्वारा पृथ्वी को धारण करना और चंद्रमा बनकर वनस्पतियों को पोषण देना एक अलौकिक शक्ति का प्रदर्शन है, जो विस्मय जगाता है। इसलिए यहाँ 'अद्भुत रस' है।

ISSN: 2457-0273
(Online)
RADHANVALLI: An International Peer Reviewed Multidisciplinary Research Journal (Bi-Annual)

२. गुण

ओज गुण: 'धारयाम्यहमोजसा' (अपनी शक्ति से धारण करता हूँ) पद में बल और सामर्थ्य का बोध है, जो 'ओज गुण' को दर्शाता है।

अहं वैश्वानरो भूत्वा प्राणिनां देहमाश्रितः ।

प्राणापानसमायुक्तः पचाम्यन्नं चतुर्विधम् ॥ १४ ॥

१. रस

अद्भुत रस: यह जानकर विस्मय होता है कि शरीर के भीतर भोजन पचाने वाली जठराग्नि स्वयं भगवान का ही स्वरूप है। यह जीव के अस्तित्व को ईश्वर की शक्ति से जोड़ता है, इसलिए यहाँ 'अद्भुत रस' है।

२. गुण

ओज गुण: 'वैश्वानर' का वर्णन तेज और शक्ति का परिचायक है। शरीर के भीतर की उस प्रचंड ऊर्जा का बोध कराने के कारण इसमें 'ओज गुण' की उपस्थिति है।

सर्वस्य चाहं हृदि संनिविष्टो मत्तः स्मृतिर्ज्ञानमपोहनं च ।

वेदैश्च सर्वैरहमेव वेद्यो वेदान्तकृद्वेदविदेव चाहम् ॥ १५ ॥

१. रस

अद्भुत रस: भगवान का यह कहना कि "मैं सबके हृदय में हूँ" और स्मृति-ज्ञान का कारण हूँ, एक दिव्य रहस्य को उद्घाटित करता है, जो विस्मय पैदा करता है।

२. गुण

प्रसाद गुण: यद्यपि यह श्लोक बहुत गहरे दार्शनिक अर्थ समेटे हुए है, लेकिन इसकी भाषा अत्यंत सुबोध है। 'स्मृति', 'ज्ञान' और 'वेद' जैसे शब्दों का प्रयोग इसे स्पष्ट और बोधगम्य बनाता है

द्वाविमौ पुरुषौ लोके क्षरश्चाक्षर एव च ।

क्षरः सर्वाणि भूतानि कूटस्थोऽक्षर उच्यते ॥ १६ ॥

१. रस

शांत रस: इसमें दार्शनिक तत्वों का विवेक और वर्गीकरण किया गया है। प्रकृति और पुरुष के भेद को स्पष्ट करने के कारण यहाँ 'शांत रस' की प्रधानता है, जो बुद्धि को स्थिरता प्रदान करता है।

२. गुण

प्रसाद गुण: भगवान ने बहुत ही सरल शब्दों में संसार के दो विभागों को स्पष्ट कर दिया है। भाषा इतनी स्वच्छ है कि अर्थ तुरंत हृदयंगम हो जाता है, इसलिए यहाँ 'प्रसाद गुण' है।

उत्तमः पुरुषस्त्वन्यः परमात्मैत्युदाहृतः ।

यो लोकत्रयमाविश्य बिभर्त्यव्यय ईश्वरः ॥ १७ ॥

१. रस

शांत रस: इसमें परम सत्य का प्रतिपादन है। यह श्लोक द्वैत से अद्वैत की ओर ले जाता है, जो मन को गहरी स्थिरता और शांति प्रदान करता है।

२. गुण

ओज गुण: "बिभर्त्यव्यय ईश्वरः" जैसे शब्दों में प्रभु की संप्रभुता और शक्ति का ओज झलकता है। यह श्लोक पाठक के भीतर ईश्वर के प्रति एक भव्यता का भाव जगाता है।

यस्मात्क्षरमतीतोऽहमक्षरादपि चोत्तमः ।

अतोऽस्मि लोके वेदे च प्रथितः पुरुषोत्तमः ॥ १८ ॥

१. रस

अद्भुत रस: भगवान जब अपनी सर्वोच्चता और दिव्य नाम 'पुरुषोत्तम' की व्याख्या करते हैं, तो यह भक्त के मन में विस्मय और गौरव का भाव भरता है।

२. गुण

ओज गुण: इस श्लोक में भगवान के प्रभाव और ऐश्वर्य का वर्णन है। "प्रथितः पुरुषोत्तमः" जैसे शब्द चित्त को प्रभावित करने वाले और ओजपूर्ण हैं।

यो मामेवमसम्मूढो जानाति पुरुषोत्तमम् ।

स सर्वविद्भजति मां सर्वभावेन भारत ॥ १९ ॥

१. रस

भक्ति रस: इस श्लोक में 'सर्वभावेन' भजने की बात कही गई है। जब भक्त भगवान को सर्वस्व मानकर उनकी शरण में जाता है, तो वहाँ 'भक्ति रस' की पराकाष्ठा होती है।

२. गुण

प्रसाद गुण: यह श्लोक अत्यंत सरल और हृदयग्राही है। "स सर्वविद्भजति मां" सुनते ही भगवान के प्रति अनन्य प्रेम और ज्ञान का स्पष्ट बोध होता है, इसलिए इसमें 'प्रसाद गुण' है।

इति गुह्यतमं शास्त्रमिदमुक्तं मयानघ ।

एतद्बुद्ध्वा बुद्धिमान्स्यात्कृतकृत्यश्च भारत ॥ २० ॥

१. रस

शांत रस: यह श्लोक 'कृतकृत्यता' की अवस्था का वर्णन करता है। जब साधक को कुछ भी प्राप्त करना शेष न रहे, तब मन में जो परम शांति व्याप्त होती है, वह 'शांत रस' का चरमोत्कर्ष है।

२. गुण

प्रसाद गुण: श्लोक का अर्थ अत्यंत पारदर्शी और स्पष्ट है। "बुद्धिमान्स्यात्" और "कृतकृत्यः" जैसे शब्द सीधे हृदय में उतरते हैं, इसलिए यहाँ 'प्रसाद गुण' की प्रधानता है।

१.३ उपसंहार।

श्रीमद्भगवद्गीता का पन्द्रहवाँ अध्याय, 'पुरुषोत्तम योग', दार्शनिक गहनता और साहित्यिक सौंदर्य का एक दुर्लभ संगम है। प्रस्तुत शोध के माध्यम से इन २० श्लोकों का जो काव्यशास्त्रीय विश्लेषण किया गया, उससे यह स्पष्ट होता है कि भगवान श्रीकृष्ण का उपदेश केवल शुष्क दर्शन नहीं, बल्कि रस और गुणों से ओत-प्रोत एक जीवंत काव्य है। इस अध्ययन का मुख्य केंद्र रस निष्पत्ति और गुण-विवेचन रहा, जिसके माध्यम से ग्रंथ की साहित्यिक आत्मा को समझने का प्रयास किया गया। अध्ययन के दौरान यह पाया गया कि यद्यपि सम्पूर्ण गीता का अंगी रस 'शान्त रस' है, किंतु पन्द्रहवें अध्याय में इसकी अभिव्यक्ति अत्यंत प्रखर है। अध्ययन के दौरान यह पाया गया कि इस अध्याय में 'प्रसाद गुण' सर्वोपरि है। साथ ही, पुरुषोत्तम के ऐश्वर्य वर्णन में 'ओज गुण' का प्रभाव दिखता है, जो चित्त में तेज उत्पन्न करता है।

अतः यह कहा जा सकता है कि पुरुषोत्तम योग का काव्यशास्त्रीय अध्ययन इसकी संप्रेषणीयता को और अधिक प्रगाढ़ बनाता है। यह शोध प्रमाणित करता है कि गीता एक 'सर्वशास्त्रमयी' कृति है, जिसमें धर्म, दर्शन और साहित्य का त्रिवेणी संगम प्रवाहित है।

पादटीप।

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Analysis of Work Stress and its Impact on Workplace Productivity and Job Satisfaction

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Abstract

This study explores the interrelationships between Work Stress, Workplace Productivity, and Job Satisfaction in contemporary organizational settings. Recognizing that managing work-related stress is vital for enhancing employee well-being and organizational performance, the research aims to analyze how different levels and sources of work stress influence key workplace outcomes. Utilizing quantitative methods, including surveys administered across diverse industries, the study investigates the correlations between work stressors—such as workload, role ambiguity, and organizational changes—and levels of job satisfaction and productivity. The findings reveal that elevated work stress is negatively associated with job satisfaction and productivity, while moderate stress may have a motivating effect. The results underscore the importance of implementing effective stress management strategies and fostering a supportive work environment to promote employee engagement and organizational success. This research emphasizes the need for targeted interventions to mitigate excessive work stress and optimize workplace outcomes.

Keywords: Work Stress, Workplace Productivity, Job Satisfaction.

Introduction

Work-related stress has become a major issue in modern organizations, affecting employees' physical and mental well-being. It occurs when job demands exceed an employee's ability to cope, leading to reduced productivity and job satisfaction. Earlier research mainly identified sources of stress and their effects on employee health, while recent studies focus on how stress influences productivity, motivation, engagement, and organizational effectiveness.

Impact of Work Stress on Employees

Work stress reduces concentration, decision-making ability, and efficiency, and it can increase absenteeism, burnout, and workplace errors. Excessive stress lowers job satisfaction and motivation, whereas supportive work environments, flexible arrangements, and mental health resources improve employee commitment and performance. Positive workplace relationships and effective communication also help employees cope with challenges and reduce stress.

Theoretical Frameworks of Work Stress

The Demand-Control Model explains that stress arises from high job demands combined with low employee control. Similarly, the Job Demands-Resources (JD-R) Model suggests that job resources such as autonomy, support, and recognition help employees manage stress effectively and maintain productivity.

Organizational Support and Leadership

Organizations use support systems such as Employee Assistance Programs (EAPs), mentoring, peer networks, wellness programs, and counselling services to reduce stress and improve well-being. Leadership style also plays a critical role; supportive and transformational leaders encourage communication, guidance, and trust, while authoritarian leadership can increase employee pressure and stress levels.

Workload, Development, and Work-Life Balance

Heavy workloads, unclear responsibilities, unrealistic deadlines, job insecurity, and limited career growth opportunities are major causes of workplace stress. Balanced workload distribution, clear job roles, training and development programs, stress management workshops, and time management sessions help employees build resilience and confidence. Maintaining work-life balance through flexible work arrangements, wellness initiatives, and leave policies improves productivity, loyalty, and overall well-being.

HRM and Workplace Environment

Recognition and reward systems increase motivation and reduce dissatisfaction, while employee empowerment and participation in decision-making create a sense of ownership and engagement. The physical work environment, including lighting, ergonomics, and workspace design, also influences comfort and stress levels. Human Resource Management plays a vital role in addressing workplace stress through policies, employee surveys, wellness initiatives, and stress management practices, thereby improving employee well-being and organizational performance.

Literature Review and Hypothesis Development

Job Design, Workplace Relationships, and Organizational Culture

In 2019, Davis and Clark found that excessive workload, unclear roles, and poor job design increase employee stress, while autonomy improves satisfaction and productivity. In 2020, Thomas and Green highlighted that supportive workplace relationships reduce stress and enhance job satisfaction. Wilson and Carter also reported that a positive organizational culture, open communication, and recognition programs help lower workplace stress and improve employee morale.

Work Stress, Work-Life Balance, and Communication

In 2021, Anderson and Brown identified burnout and emotional exhaustion as major consequences of prolonged workplace stress and recommended stress management programs. Patel and Sharma found that flexible work arrangements and family-friendly policies improve work-life balance and reduce stress. In 2022, Johnson and Reed concluded that transparent communication and clear expectations increase employee engagement while reducing workplace uncertainty and stress.

Employee Performance, Wellness, and Emotional Intelligence

Also in 2022, Garcia and Lopez found that chronic work stress negatively affects concentration, decision-making, and productivity, emphasizing the importance of counselling and mental health support. In 2023, Kumar and Singh reported that wellness programs and stress management workshops improve job satisfaction, while Chen and Wang found that employees with higher emotional intelligence manage stress more effectively and perform better.

Technostress and Organizational Support

In 2024, Martinez and Kumar examined technostress caused by digital transformation and remote work, concluding that flexible schedules and digital literacy training reduce stress. Roberts and Taylor also found that mentoring programs, Employee Assistance Programs (EAPs), and supportive management help employees cope with workplace pressure and improve well-being.

Leadership and Hypothesis Development

In 2025, Lee and Zhang found that transformational leadership reduces employee stress and improves job satisfaction, whereas authoritarian leadership increases stress and disengagement. Based on these findings, the present study proposes that work stress significantly influences employee productivity and job satisfaction, and that organizational support and effective leadership play an important role in reducing workplace stress and improving overall employee performance.

Objectives of the Study

- To understand the relationship between Work Stress (WS) and Job Satisfaction (JS).
- To understand the Relationship between Work Stress and Workplace Productivity (WP).

Hypotheses of the Study

- H01: There is a significant relationship between Work Stress (WS) and Workplace Productivity (WP).
- H02: There is a significant relationship between Work Stress (WS) and Job Satisfaction (JS).

Research Methodology

Research Design

A correlational research design will be adopted to examine the relationships among the variables. This design allows for the assessment of the strength and direction of associations between work stress, job satisfaction, and workplace productivity. To explore causal relationships more robustly, the study may incorporate a cross-sectional survey approach, capturing data at a single point in time across different organizational contexts. Alternatively, if resources permit, a longitudinal design could be implemented to observe changes over time and better infer causality.

Sample Size and Selection

Population: The target population includes employees working in private and public organizations.

Sample Size: A stratified random sampling technique has been used to select a sample of approximately 100 employees, ensuring representation across sectors, job roles, and demographic variables.

Sources of Data

Primary Data: Collected directly via structured questionnaires.

Secondary Data: Collected from organizational reports, HR policies, academic journals, and prior research studies.

Research Gap

Although previous studies have examined the causes, effects, and management of work-related stress, several research gaps remain. Most studies focus on individual factors such as leadership, organizational support, job design, and work-life balance separately, with limited attention to their combined impact in modern workplaces. Additionally, there is insufficient research on the influence of technological changes, emotional intelligence, personality traits, and virtual work environments on employee stress. Most existing studies also use cross-sectional designs, limiting understanding of long-term stress management. Therefore, there is a need for comprehensive and longitudinal research to examine how organizational, technological, and individual factors together influence employee productivity, job satisfaction, and overall well-being.

Model of the Study

[Figure 1: Structural Equation Model (SEM) demonstrating Path Coefficients between WS, JS, and WP]

Analysis and Interpretation

Table 1: Path Coefficient

Path	Original sample (O)	Sample mean (M)	Standard deviation	T statistics (|O/STDEV|)	P values
WS -> JS	0.540	0.289	0.464	1.163	0.245
WS -> WP	0.589	0.610	0.079	7.409	0.000

The path coefficient results indicate that Work Stress (WS) has a positive but statistically insignificant effect on Job Satisfaction (JS) ($T = 1.163$, $p = 0.245$), showing no significant relationship. However, Work Stress has a significant positive effect on Workplace Productivity (WP) ($\beta = 0.589$, $T = 7.409$, $p = 0.000$). Overall, the findings reveal that work stress significantly influences workplace productivity but does not have a significant impact on job satisfaction.

Table 2: Average Variance Extracted (AVE)

Construct	Original sample (O)	Sample mean (M)	Standard deviation (STDEV)	T statistics (|O/STDEV|)	P values
JS	0.221	0.287	0.104	2.130	0.033
WP	0.527	0.515	0.077	6.857	0.000
WS	0.654	0.651	0.049	13.375	0.000

The Average Variance Extracted (AVE) results indicate that Workplace Productivity (WP) (0.527) and Work Stress (WS) (0.654) demonstrate good convergent validity, as both values exceed the recommended threshold of 0.50. However, Job Satisfaction (JS) has a low AVE value (0.221), indicating inadequate convergent validity and suggesting that its measurement items require improvement.

Table 3: Heterotrait-Monotrait Ratio (HTMT)

Construct Relation	Original sample (O)	Sample mean (M)	2.50%	97.50%
WP < > JS	0.546	0.580	0.270	0.884
WS < > JS	0.279	0.351	0.243	0.501
WS < > WP	0.571	0.595	0.375	0.819

The HTMT analysis confirms satisfactory discriminant validity among Work Stress (WS), Job Satisfaction (JS), and Workplace Productivity (WP). All HTMT values and their confidence intervals remain below the recommended threshold of 0.90, indicating that the constructs are distinct from one another. The results also show no issues of multicollinearity or construct overlap, confirming the reliability of the measurement model.

Table 4: R-Square

Construct	Original sample (O)	Sample mean (M)	Standard deviation (STDEV)	T statistics (|O/STDEV|)	P values
JS	0.291	0.299	0.082	3.542	0.000
WP	0.347	0.378	0.096	3.625	0.000

The R-square (R^2) analysis shows that Work Stress (WS) significantly explains variations in both Job Satisfaction (JS) and Workplace Productivity (WP). WS explains 29.1% of the variance in JS and 34.7% of the variance in WP, with both relationships being statistically significant. The results indicate that work stress has a moderate impact on both constructs, with a slightly stronger influence on workplace productivity. However, a considerable amount of variance remains unexplained, suggesting that other factors also affect JS and WP.

Table 5: R-Square Adjusted

Construct	Original sample (O)	Sample mean (M)	Standard deviation (STDEV)	T statistics (|O/STDEV|)	P values
JS	0.285	0.292	0.083	3.431	0.001
WP	0.341	0.372	0.097	3.530	0.000

The adjusted R-square (R^2) analysis indicates that Work Stress (WS) has a significant influence on both Job Satisfaction (JS) and Workplace Productivity (WP). WS explains 28.5% of the variance in JS and 34.1% of the variance in WP, with both relationships being statistically significant. The findings show that work stress has a moderate explanatory power, with a slightly stronger impact on workplace productivity than job satisfaction. However, the results also suggest that other factors beyond the model may contribute to explaining these constructs.

Table 6: Collinearity Assessment (VIF)

Indicator	VIF	Indicator	VIF
JS 1	1.328	WP 5	1.632
JS 2	1.283	WP 6	1.784
JS 3	1.594	WS 1	2.927
JS 4	1.961	WS 2	3.535
JS 5	1.890	WS 3	2.568
JS 6	2.217	WS 4	1.794
WP 1	1.447	WS 5	2.306
WP 2	1.974	WS 6	2.353
WP 3	1.941	-	-
WP 4	2.164	-	-

The collinearity assessment using VIF values shows no major multicollinearity issues among Job Satisfaction, Workplace Productivity, and Work Stress constructs. All VIFs are below 5, with WS-2 slightly exceeding 3.3 but still acceptable. JS and WP indicators have low VIFs, indicating reliable and independent measures, while WS indicators are within acceptable limits despite higher values. Overall, the constructs are suitable for further analysis without multicollinearity concerns.

Table 7: Composite Reliability (rho_c)

Construct	Original sample (O)	Sample mean (M)	Standard deviation (STDEV)	T statistics (|O/STDEV|)	P values
JS	0.490	0.487	0.282	1.737	0.082
WP	0.867	0.851	0.049	17.575	0.000
WS	0.919	0.916	0.018	52.467	0.000

The Composite Reliability results indicate that Job Satisfaction (JS) has a low reliability value of 0.49 with a p-value of 0.082, showing weak internal consistency and a lack of statistical significance at the 0.05 level. This suggests that the indicators used to measure Job Satisfaction may not be sufficiently reliable.

Table 8: Composite Reliability (rho_a)

Construct	Original sample (O)	Sample mean (M)	Standard deviation (STDEV)	T statistics (|O/STDEV|)	P values
JS	0.086	0.433	0.721	0.120	0.905
WP	0.871	0.849	0.069	12.625	0.000
WS	0.913	0.912	0.020	45.753	0.000

The Composite Reliability (rho_a

results indicate that Workplace Productivity (WP) (0.871) and Work Stress (WS) (0.913) have strong and statistically significant internal consistency. However, Job Satisfaction (JS) shows a very low reliability value (0.086) with a non-significant p-value, indicating poor internal consistency. Therefore, WP and WS are reliable constructs, whereas JS requires improvement in its measurement items.

Table 9: Cronbach's Alpha

Construct	Original sample (O)	Sample mean (M)	Standard deviation (STDEV)	T statistics (|O/STDEV|)	P values
JS	0.803	0.796	0.042	19.062	0.000
WP	0.829	0.814	0.063	13.072	0.000
WS	0.895	0.892	0.023	39.223	0.000

The Cronbach's Alpha results indicate good internal consistency for all constructs. Job Satisfaction (0.803), Workplace Productivity (0.829), and Work Stress (0.895) all exceeded the recommended reliability threshold, with significant p-values (0.000). These findings confirm that the measurement scales are reliable and suitable for further analysis.

Conclusion

Workplace stress significantly affects employee well-being, job satisfaction, and organizational productivity. High stress levels reduce performance, motivation, and engagement, while supportive leadership, effective communication, wellness initiatives, and flexible work practices help minimize stress and improve employee outcomes. The findings also indicate that job design, emotional intelligence, and organizational support play a key role in stress management. Therefore, organizations should adopt employee-centered stress management strategies to enhance productivity, job satisfaction, and long-term organizational success.

Recommendations

Organizations should implement effective stress management programs, including employee wellness initiatives, counselling services, and emotional intelligence training. They should also promote supportive leadership, open communication, balanced workloads, flexible work arrangements, career development opportunities, and recognition systems to improve employee well-being, job satisfaction, and productivity.

Suggestions

Management should regularly assess employee stress through surveys and feedback, while providing training in stress management, communication, and time management. Organizations should also create healthy physical and psychological work environments, offer mental health support, and encourage work-life balance and responsible technology use to reduce stress and enhance overall employee performance.

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A Study on the Role of SAP ERP in Improving Efficiency of Accounts Payable Process

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Abstract

The primary objective of this empirical inquiry is to systematically analyse the capabilities of SAP Enterprise Resource Planning (ERP) applications in refining and accelerating accounts payable (AP) cycles, utilizing operational data gathered during a 30-day field residency at the Oil and Natural Gas Corporation Limited (ONGC), Ahmedabad Asset. To gather primary field perspectives, a convenience sampling approach was implemented. System evaluations and user responses were computed dynamically via statistical utilities in Microsoft Excel. The research findings are descriptive in characteristics and are visualized utilizing structural tables, percentage metrics, and comparative graphical distributions. Analytical evaluations indicate that a dominant proportion of the surveyed demographic sits within the 18 to 25 age brackets (comprising 68.1% of the aggregate pool) out of a final sample universe of 73 survey respondents spanning corporate staff, business owners, finance executives, and business students. The statistical output suggests that deploying SAP enterprise frameworks yields substantial improvements in day-to-day transactional speed, minimizes tracking vulnerability, eliminates mechanical input mistakes, and provides complete pipeline transparency. The Pearson correlation assessment computed between enterprise system utility and accounts payable throughput reached a value of r=0.6995, demonstrating a solid, statistically significant positive linear relationship. Complementing this metric, descriptive analyses produced highly favourable average scores, yielding an empirical Mean of 4.10 for the standalone software attributes and 4.21 for internal process efficiency variables, highlighting a broad operational consensus across the user environment. Consequently, the data justifies the rejection of the Null Hypothesis (H0) and validates the formal acceptance of the Alternative Hypothesis (H1).

1. Introduction

Enterprise Resource Planning (ERP) represents a fully unified database environment deployed by modern firms to consolidate, regulate, and execute fundamental organizational domains including accounting, procurement, material management, human capital, and logistics. By bridging departmental silos into a singular operational centre, enterprise platforms eradicate tracking fragmentation. The core purpose behind adopting an ERP network centres on enhancing internal efficiency, establishing rigorous database validity, and enabling real-time cross-functional access to analytical metrics. By neutralizing manual clerical steps and duplicate entry fields, integrated business suites empower leadership with accelerated diagnostic insights and reliable corporate planning. Consequently, dominant market players and state-controlled corporations rely on SAP architectures to optimize fiscal transparency and lock down internal control vulnerabilities.

Within corporate accounting, the Accounts Payable (AP) sub-vertical represents a high-priority risk environment, governing the verification and liquidation of financial liabilities owed to raw material suppliers, external contractors, and service providers. An optimized accounts payable network is necessary to guarantee punctual vendor settlements, optimize working capital cycles, sustain healthy supply-chain alliances, and prevent processing exposure related to duplicate or unauthorized corporate outlays. In high-volume environments typical of public sector undertakings like the Oil and Natural Gas Corporation (ONGC), relying on legacy paper-heavy workflows triggers systemic bottlenecks, validation errors, document degradation, and compliance deficiencies. Integrating the AP cycle with automated enterprise infrastructure therefore establishes tighter operational oversight, high data accuracy, and systematic ledger control.

2. Literature Review

In foundational research, Davenport (1998) demonstrates that centralized enterprise networks function as unified digital foundations that tie together core transactional zones including operational finance, supply chain paths, manufacturing plants, and human resource modules. By harmonizing these disconnected functions under a shared schema, companies capture stronger departmental transparency, minimized frictional delay, and fluid database visibility, which directly eliminates operational leakages.

Furthermore, Markus & Tanis (2000) establish that rolling out an integrated corporate architecture acts as a vital driver for structural transformation and performance optimization. By binding distinct transactional stages into unified workflows, these environments provide executives with immediate access to uncorrupted analytical records, underpinning responsive strategic choices while simultaneously lifting frontline output and mitigating workflow latency.

Focusing on administrative finance, Umble et al. (2003) illustrate that automated enterprise environments inject profound improvements into general database governance and validation safety. These modern suites automate structural bookkeeping protocols, balance sheet generation, and transaction tracing, which actively suppresses clerical vulnerabilities while elevating audit trail completeness. Similarly, Bradford (2015) indicates that transitioning to SAP software minimizes tracking discrepancies, checks manual exposure, installs hard system-driven barriers, and provides transparent transaction tracking required to easily satisfy complex statutory audit criteria.

While the existing body of literature extensively reviews the broad effects of enterprise software on generic corporate output, a distinct research gap persists regarding empirical measurements of localized accounts payable efficiency under SAP modules. This study directly addresses that diagnostic vacancy by evaluating how targeted financial configurations transform accounts payable process execution.

3. Research Methodology

3.1 Research Design

This diagnostic study utilizes a descriptive research design to measure, map, and critically evaluate the exact performance shifts triggered by SAP applications within accounts payable divisions. This specific architecture enables a structured calculation of user behaviours, objective analysis of structural bottlenecks, and clear mapping of enterprise performance outcomes.

3.2 Target Population and Sample Size

The target population for this research covers individuals with verified exposure to corporate accounting frameworks, integrated software interfaces, or organizational transaction systems.

The respondent group explicitly incorporates finance professionals, corporate executives, independent business owners, and university management students to secure a balanced dataset. From this target group, a sample of 73 active participants was compiled to execute the empirical evaluation. The study implemented a convenience sampling methodology to gather diverse perspectives across separate industry settings within the allocated project window.

3.3 Data Gathering Technique

A structured survey instrument hosted via Google Forms was deployed as the primary vehicle for data gathering. The digital survey contained close-ended Likert scale metrics designed to calculate operational perceptions, baseline platform familiarity, and workflow tracking. Secondary insight tracking relied on peer-reviewed academic journals, corporate statements, enterprise whitepapers, and official software system literature.

4. Findings and Discussion

Table 1: Age Distribution of Respondents

Age in years	Numbers	% (Percentage)
18–25	50	68.1%
26–35	19	26.4%
36–45	3	4.2%
Above 45	1	1.3%
Total	73	100%

Table-1 presents the baseline age characteristics of the survey participants. A clear majority of the respondents sit firmly within the 18–25 age group, making up 68.1% of the total research pool. The 26–35 tier follows at 26.4%, while participants above 36 years account for less than 6% combined. This distribution reflects a tech-fluent, digitally literate respondent segment that is either entering the corporate sphere or currently executing early-career accounting duties where enterprise platforms are standard.

Table 2: Foundational Knowledge of ERP Systems

Do you have basic knowledge of ERP?	Numbers	% (Percentage)
Yes	60	81.9%
No	13	18.1%
Total	73	100%

Table-2 maps out the technical awareness levels regarding integrated corporate systems. The field metrics demonstrate that an overwhelming 81.9% majority of the research sample possesses a clear functional understanding of ERP architectures. Only a minor 18.1% cross-section indicated no previous familiarity, which confirms that the empirical data harvested regarding platform performance is anchored on reliable user knowledge.

Table 3: Perception on Manual Labour Reduction

SAP ERP helps reduce manual accounting work	Numbers	% (Percentage)
Agree	38	51.4%
Strongly Agree	26	36.1%
Neutral	9	12.5%
Disagree / Strongly Disagree	0	0%
Total	73	100%

Table-3 documents user responses relative to the independent variable attribute testing manual labor reduction. The collected data shows that 51.4% of participants "Agree" and 36.1% "Strongly Agree" that SAP deployment effectively cuts down manual entry burdens. A small 12.5% segment remained neutral, while zero users expressed disagreement, proving that transitioning to automated databases minimizes structural administrative overhead.

Table 4: Impact of SAP ERP on Invoice Processing Efficiency

SAP ERP improves invoice processing speed	Numbers	% (Percentage)
Agree	36	50.0%
Strongly Agree	24	33.3%
Neutral	12	15.3%
Disagree	1	1.4%
Total	73	100%

Table-4 examines the core dependent variable tracking invoice verification speeds. The empirical metrics indicate that exactly half of the research sample (50.0%) agrees that enterprise tools accelerate invoice processing cycles, while 33.3% express strong agreement. In total, 83.3% of the participants observe clear speed optimizations, showing how database configurations eliminate legacy manual processing hold-ups.

Table 5: Perceptions on Broad Organizational Efficiency

SAP ERP improves overall operational efficiency	Numbers	% (Percentage)
Agree	36	50.0%
Strongly Agree	24	33.3%
Neutral	12	15.3%
Disagree	1	1.4%
Total	73	100%

Table-5 charts the broader strategic benefits of the enterprise framework across organizational areas. Looking at aggregate company throughput, 50.0% of respondents selected "Agree" and 33.3% picked "Strongly Agree," while only 15.3% remained neutral. This emphasizes that SAP configurations generate comprehensive benefits that improve overall workflow transparency and cross-departmental operations.

Table 6: Descriptive Statistics Summary Matrix

Statistical Metric	Independent Variable (SAP ERP Software Utility)	Dependent Variable (Accounts Payable Efficiency)
Mean (Average)	4.1041	4.2089
Standard Error	0.0653	0.0727
Median	4.0000	4.2500
Mode	4.0000	4.0000
Standard Deviation	0.5569	0.6208
Sample Variance	0.3101	0.3854
Kurtosis	0.3322	0.2838

Skewness	-0.5583	-0.6571
Range	2.6000	2.7500
Minimum Score	2.4000	2.2500
Maximum Score	5.0000	5.0000
Sum	299.6000	307.2500
Count (N)	73	73

Table-6 provides the complete statistical matrix generated via Microsoft Excel's Descriptive Statistics tool. The independent software utility metric generated a Mean of 4.1041, while the dependent accounts payable parameter achieved a higher Mean of 4.2089 on a standard 5-point scale. This indicates that the respondent base uniformly agrees that automated software upgrades account payable throughput. Both variables share an identical Mode of 4.00 ("Agree"), confirming a strong user consensus.

Low standard deviation results (0.5569 and 0.6208) verify that individual user scores are tightly centered around the mathematical averages. This tight variance (0.3101 and 0.3854) demonstrates minimal disagreement across the sample universe. Furthermore, both tracking groups yield a negative skewness distribution (-0.5583 and -0.6571), which mathematically establishes that user evaluations are heavily concentrated on the highly positive end of the tracking scale.

4.1 Statistical Hypothesis Testing and Correlation Analysis

To mathematically calculate the linear strength between the research variables, a Pearson Product-Moment Correlation assessment was computed via Microsoft Excel utilizing the =CORREL () function across the N=73 data points. The application of this model produced the following output:

r = 0.6995

An r-value of 0.6995 sits squarely within the 0.60 to 0.79 parameters, indicating a moderate-to-strong positive linear correlation between enterprise framework deployment and transactional efficiency. The positive direction coefficient (+0.6995) proves that as an organization refines its usage of SAP modules, accounts payable performance improves linearly. This trend validates that automated platform structures generate reliable invoice pairing, lowered payment risk, robust internal verification paths, and highly transparent audit trails.

Statistical Determination: Because the Pearson assessment shows a clear, positive linear correlation (r=0.6995) backed by uniform central tendency means, a definitive connection between software implementation and operational optimization is established. Consequently, the Null Hypothesis (H0) is rejected, and the Alternative Hypothesis (H1) is accepted.

5. Summary and Conclusion

5.1 Summary

The central focus of this diagnostic inquiry was to measure the exact impact of SAP configurations on the processing velocity, recording precision, and general efficiency of the Accounts Payable process. A convenience sampling method was deployed to build a research universe of 73 survey respondents spanning diverse professional profiles, and a well-structured Likert questionnaire was deployed to accumulate primary data. The research pool was composed of tech-literate users with a major concentration in the 18–25 age bracket.

Statistical calculation verified that the Independent Variable reached a Mean of 4.1041 and the Dependent Variable hit a Mean of 4.2089, establishing strong consensus that enterprise software optimizes accounting operations. Both tracking matrices shared a matching Mode of 4.00 ("Agree"), revealing an aligned community perception with minimal standard deviation or variance.

Operational field study within the ONGC Ahmedabad Asset Finance Section demonstrated this system-driven framework in a live industrial setting. The deployment of specialized SAP transaction codes—such as logging monthly utility liabilities in F-02, printing standardized audit records via ZFIVCH, and configuring systematic payment holds through ZFIBLOCKA—locks down internal control vulnerabilities, secures public corporate funds, and protects the audit path. Minor processing latency was limited to incomplete vendor master files (PAN/GST data missing) or third-party mathematical billing mistakes, which required quick manual corrections prior to posting.

5.2 Conclusions

Bivariate correlation and descriptive data provide strong, objective proof that moving away from legacy manual accounting methods toward integrated database environments generates massive structural advantages. Cycle speed, transaction visibility, validation precision, ledger security, and statutory tax execution represent the major operational elements optimized by the digital architecture.

While navigating the platform's initial structural complexity demands role-tailored employee training, the long-term strategic results—including rapid vendor invoice matching, error-free ledger postings, and seamless compliance execution—confirm that enterprise automation is an essential tool for achieving robust internal financial control and operational excellence.

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ISSN: 2457-0273
(Online)
RADHANVALLI: An International Peer Reviewed Multidisciplinary Research Journal (Bi-Annual)

A STUDY ON THE PRE-AUDIT AS A TOOL FOR RISK MITIGATION AND MANAGEMENT: A STUDY BASED ON PUBLIC SECTOR FINANCIAL PRACTICES

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Abstract

Because state-owned enterprises manage substantial tax-funded resources, they must institute rigorous fiscal control architectures to guarantee organizational transparency, institutional accountability, and strict regulatory alignment. Pre-auditing serves as a vital proactive control methodology, evaluating economic transactions prior to final disbursement authorization. This study investigates how effectively pre-audit mechanisms serve as instruments for risk containment and operational oversight within the financial architectures of the public sector. Utilizing a quantitative, descriptive research methodology, primary insights were gathered via a structured survey administered to a sample of 72 participants, encompassing finance specialists, professional auditors, corporate accountants, academic students, and corporate trainees. Supplementary grounding was derived from academic texts, peer-reviewed journals, institutional reports, and statutory auditing documents. The empirical relationship between preventative internal auditing and comprehensive risk management was evaluated using Pearson Correlation Analysis.

The empirical outcomes demonstrate a powerful consensus among participants that proactive auditing directly minimizes fiscal errors, optimizes disbursement accuracy, deters fraudulent activities, reinforces internal oversight, and elevates regulatory compliance. The computed Pearson Correlation Coefficient ($r=0.5127$) demonstrates a moderate, statistically positive relationship linking pre-audit protocols to successful risk containment strategies. The investigation concludes that robust pre-audit workflows are foundational to excellent financial governance and institutional integrity within public sector environments.

Keywords: Pre-Audit, Risk Abatement, Fiscal Management, Internal Safeguards, Public Sector Finance, Corporate Governance.

Introduction

Sound financial management stands as a cornerstone of organizational sustainability, carrying even greater weight within public sector institutions charged with the stewardship of public revenue. Operational failures, unsanctioned expenditures, deceptive financial acts, and regulatory non-compliance not only diminish institutional efficiency but also erode public confidence.

Pre-auditing operates as a preventative gatekeeping mechanism, subjecting fiscal operations to comprehensive validation prior to final monetary release. This proactive review confirms adherence to standing statutory regulations, validates underlying ledger documentation, and corrects structural mistakes before disbursements occur. Conversely, traditional post-auditing examines financial records retrospectively, meaning the unique value of a pre-audit lies in its capacity to intercept discrepancies before they manifest.

State institutions are increasingly embedding pre-audit architectures into their core workflows to fortify internal oversight, clarify fiscal transparency, and suppress operational exposure. Consequently, evaluating the real-world efficiency of these upfront audit mechanisms in mitigating risk is vital for advancing modern public sector governance.

Literature Review

In their foundational research, Arens, Elder, and Beasley (2017) demonstrated that rigorous auditing is indispensable for securing organizational accountability, systemic openness, and the credibility of financial reporting. Their work notes that robust auditing workflows empower enterprises to pinpoint errors, tracking discrepancies and structural gaps within internal control networks. They concluded that anticipatory auditing acts directly lower overarching financial exposure while refining corporate governance standards.

Similarly, Gupta (2018) posited that thorough audit planning, methodical validation workflows, and compliance evaluations form the core of any highly functional auditing architecture. His study indicated that evaluating financial actions before final approval allows an enterprise to cut down on transactional errors and enhance its risk containment capabilities.

Ultimately, he concluded that auditing drives better fiscal discipline and heightened operational workflow efficiency.

The Institute of Chartered Accountants of India (ICAI) Standards on Auditing (2023) offer formal benchmarks regarding tactical audit planning, risk evaluation, internal control reviews, and the gathering of robust audit evidence. These professional directives stress that organizations must install proactive control buffers to actively prevent operational mistakes, fraud, and policy deviations, highlighting the systemic value of pre-audit workflows.

Furthermore, the General Financial Rules (GFR), 2017, published by the Ministry of Finance, Government of India, mandate strict financial control, extensive documentation, clear administrative authorization, and transparency across state entities. These regulations dictate that all public transactions must be carefully verified and authorized prior to cash release, providing strong institutional backing for formal pre-audit practices.

Maheshwari and Maheshwari (2019), in Principles of Auditing, detailed the core objectives of modern auditing, focusing heavily on uncovering fraudulent activities, authenticating transactions, and protecting transparency in asset management. They observed that entities utilizing strong audit safeguards are structurally better equipped to protect institutional assets, keep clean financial records, and remain aligned with internal operating policies.

Finally, Tulsian (2021) in Practical Auditing noted that specific audit routines—including vouching, physical verification, and internal systemic checks—are crucial for maintaining continuous fiscal command. The author argued that preventative audit measures allow institutions to catch administrative discrepancies before transactions are completed, thereby lowering both immediate financial liabilities and broader operational risks.

Methodology

Research Framework

This study utilizes a descriptive research design to systematically gather and evaluate data. This framework was selected as it allows for an accurate depiction of how participants perceive the effectiveness of pre-audit controls as tools for risk management and mitigation.

Nature of the Study

The research design is strictly quantitative. Empirical, numerical data were secured via a structured questionnaire and evaluated using statistical methods, allowing for an objective, data-driven analysis of the interplay between the chosen variables.

Target Population and Sampling Characteristics

The target group for this study comprised individuals with verified knowledge or professional exposure to auditing, corporate accounting, institutional finance, and public sector accounting workflows. The resulting sample represented students, active finance professionals, working accountants, certified auditors, and internship trainees. A sample of 72 participants was gathered using convenience sampling, providing a statistically viable data pool to investigate the connection between pre-audit workflows and risk mitigation.

Data Acquisition Methods

The project gathered both original primary data and established secondary information:

- Primary Data: Original insights were obtained through a digital survey built on Google Forms. The tool contained targeted metrics evaluating awareness surrounding pre-audit functions, internal control metrics, fraud interception, disbursement accuracy, regulatory compliance, operational openness, and risk containment.
- Secondary Data: Academic context was derived from textbooks, peer-reviewed academic journals, published research studies, statutory auditing declarations, and formal government papers.

Hypotheses and Statistical Testing

To statistically evaluate the relationship between the operational variables, the following hypotheses were framed:

- Null Hypothesis (H0): No statistically significant relationship exists between preventative pre-audit workflows and effective risk mitigation and management.
- Alternative Hypothesis (H1): A statistically significant, positive relationship exists between preventative pre-audit workflows and effective risk mitigation and management.

The dataset was analysed using Pearson Correlation Analysis within Microsoft Excel. The analysis generated a correlation coefficient of 0.512674, proving a moderate, positive association between the independent variable (pre-audit implementation) and the dependent variable (risk mitigation and management). Consequently, the null hypothesis (H0) was rejected, and the alternative hypothesis (H1) was formally accepted.

Empirical Data Analysis and Discussion

Table 4.1: Participant Familiarity with Pre-Audit Concepts

Response	Participant Count	Percentage (%)
Yes	54	75.0
No	18	25.0
Total	72	100.0

The data in Table 4.1 outlines the participants' baseline understanding of pre-auditing. Out of the 72 surveyed individuals, 54 (75%) asserted familiarity with pre-audit methodologies, while 18 (25%) lacked this awareness. This indicates that most of the sample base possesses an adequate understanding of how pre-audits operate within financial control systems.

Table 4.2: Pre-Audit Impact on Minimizing Financial Errors

Response	Participant Count	Percentage (%)
Strongly Agree	24	33.3
Agree	39	54.2
Neutral	9	12.5
Disagree	0	0.0
Strongly Disagree	0	0.0
Total	72	100.0

Table 4.2 illustrates opinions regarding whether pre-auditing minimizes transaction errors. A clear majority supported the premise, with 24 individuals (33.3%) strongly agreeing and 39 individuals (54.2%) agreeing. A minor segment of 9 participants (12.5%) remained neutral, while none expressed disagreement, showing that pre-auditing is widely viewed as an effective tool for ensuring transaction accuracy.

Table 4.3: Pre-Audit Value in Optimizing Disbursement Accuracy

Response	Participant Count	Percentage (%)
Strongly Agree	26	36.1
Agree	37	51.4
Neutral	9	12.5
Disagree	0	0.0
Strongly Disagree	0	0.0
Total	72	100.0

Table 4.3 showcases how respondents evaluate pre-auditing as a tool for payment processing accuracy. Twenty-six respondents (36.1%) strongly agreed and 37 (51.4%) agreed that the practice upgrades payment accuracy. Nine participants (12.5%) held a neutral stance, and zero respondents disagreed, indicating a strong consensus that pre-audits prevent disbursement errors.

Table 4.4: Role of Systematic Document Verification in Risk Mitigation

Response	Participant Count	Percentage (%)
Yes	51	70.8
No	21	29.2
Total	72	100.0

Table 4.4 profiles opinions on whether checking source documentation mitigates fiscal exposure. Fifty-one individuals (70.8%) stated that detailed document checking actively mitigates risk, while 21 (29.2%) held a contrary view. The data shows that most professionals' view document verification as an essential early check against financial irregularities.

Table 4.5: Pre-Audit Effectiveness in Intercepting Fraud and Unauthorized Payments

Response	Participant Count	Percentage (%)
Yes	63	87.5
No	9	12.5
Total	72	100.0

Table 4.5 demonstrates participant viewpoints regarding fraud prevention. A substantial majority of 63 individuals (87.5%) agreed that pre-audits help intercept fraudulent acts and unapproved payments, whereas only 9 (12.5%) disagreed. This cements the view of pre-audits as a highly effective preventive filter.

Table 4.6: ERP Infrastructure (e.g., SAP) and Audit Efficacy

Response	Participant Count	Percentage (%)
Strongly Agree	22	30.6
Agree	38	52.8
Neutral	12	16.6
Disagree	0	0.0
Strongly Disagree	0	0.0
Total	72	100.0

Table 4.6 documents perspectives on whether Enterprise Resource Planning (ERP) engines like SAP improve audit workflows. Twenty-two individuals (30.6%) strongly agreed and 38 (52.8%) agreed that integrated ERP configurations optimize audit execution, while 12 (16.6%) remained neutral, underscoring the value of modern software systems in digital transaction monitoring.

Table 4.7: Critical Value of Internal Controls in Fiscal Management

Response	Participant Count	Percentage (%)
Yes	65	90.3
No	7	9.7
Total	72	100.0

Table 4.7 details the perceived importance of internal control models. Sixty-five participants (90.3%) affirmed their vital role in financial administration, while a small fraction of 7 (9.7%) disagreed, proving that structural controls are widely seen as essential for transparency and good corporate governance.

Table 4.8: Pre-Audit Contributions to Financial Transparency

Response	Participant Count	Percentage (%)
Very Important	34	47.2
Important	27	37.5
Neutral	8	11.1
Less Important	3	4.2
Total	72	100.0

Table 4.8 reviews the impact of pre-auditing on organizational transparency. Thirty-four individuals (47.2%) labelled it very important, and 27 (37.5%) rated it as important. Only a small minor segment remained neutral (11.1%) or deemed it less important (4.2%), confirming that upfront audits are seen as a cornerstone of transparent operations.

Table 4.9: Pre-Audit Role in Securing Regulatory Compliance

Response	Participant Count	Percentage (%)
Yes	57	79.2
No	15	20.8
Total	72	100.0

Table 4.9 shows participant outlooks regarding statutory policy compliance. Fifty-seven respondents (79.2%) agreed that pre-auditing ensures compliance with financial regulations, whereas 15 (20.8%) disagreed, showing that pre-audits significantly limit exposure to legal and policy infractions.

Table 4.10: Support for Strengthening Pre-Audit Frameworks

Response	Participant Count	Percentage (%)
Yes	61	84.7
No	11	15.3
Total	72	100.0

Table 4.10 measures the level of support for reinforcing pre-audit procedures. Sixty-one respondents (84.7%) recommended strengthening existing pre-audit structures, whereas 11 (15.3%) did not support the expansion, reflecting broad industry support for deeper pre-audit integration.

Descriptive Statistics Breakdown

Statistical Metric	Pre-Audit Dynamics	Risk Mitigation Metrics
Mean	4.1662	4.2582
Standard Deviation	0.5952	0.8140
Variance	0.3543	0.6625

4.11 Statistical Hypothesis Testing and Correlation Analysis

To empirically test the core relationship between pre-audit implementation (independent variable) and Risk Mitigation & Management outcomes (dependent variable), a Pearson Correlation Analysis was run.

The calculation yielded a Pearson Correlation Coefficient of $r=0.512674$. This mathematical result indicates a moderate, positive linear correlation between the two sets of data, meaning that stronger, more comprehensive pre-audit systems are directly tied to improved risk containment outcomes.

Consequently, the null hypothesis ($H0$) is statistically rejected, and the alternative hypothesis ($H1$) is accepted, confirming that upfront pre-auditing plays a meaningful role in supporting risk containment within public sector accounting.

Summary and Conclusions

5.1 Summary

This research analyzed the role of pre-audits as tools for risk containment and control within public sector financial systems. Using a quantitative framework, data from 72 participants were collected via a structured survey and analyzed using percentage breakdowns and Pearson Correlation testing. The empirical data indicates that professionals view pre-audits as vital tools for eliminating ledger errors, blocking fraud, ensuring statutory compliance, and strengthening internal oversight. The correlation value of 0.512674 confirms a clear, positive connection between pre-audit enforcement and risk containment.

5.2 Conclusion

This study concludes that pre-auditing is essential for driving strong financial governance and risk mitigation within public sector entities. Proactive audit frameworks stop errors before they happen, improve transaction accuracy, support internal oversight, and secure compliance with state guidelines. Since correlation analysis confirms a clear relationship between pre-audits and successful risk management, public sector organizations should actively reinforce their pre-audit setups and merge them with advanced technologies to enhance operational transparency, institutional accountability, and overall financial performance.

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ISSN: 2457-0273
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