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Integrating Indian Knowledge Systems with Global Reporting Initiative (GRI): A Study on Sustainability Reporting Practices

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Abstract
Indian Knowledge Systems are really old. They teach us to be good people take care of the earth help others and have good leaders. On the hand we have things like the Global Reporting Initiative that gives us a set of rules to follow so we can see how we are doing with the earth, people and how we are run. This paper tries to bring Indian Knowledge Systems and the Global Reporting Initiative to make reporting about being sustainable more meaningful and honest in India. We asked 120 people from fields like business people who work on sustainability, teachers and researchers in Tamil Nadu what they think. We looked at what they know about Indian Knowledge Systems if they think it matches with the Global Reporting Initiative and how it affects how sustainable we are. We used math to understand what they said. What we found out is that Indian Knowledge Systems and the Global Reporting Initiative are closely related, which means that using Indian ideas can make us more honest and trustworthy and help us be sustainable for a long time. This study comes up with a plan that connects Indian Knowledge Systems, reporting and being sustainable which can help companies, people who make rules and schools. Indian Knowledge Systems can really help us be more sustainable. We should use Indian Knowledge Systems and the Global Reporting Initiative together to make a future. Indian Knowledge Systems are important for our earth and our people. By using Indian Knowledge Systems, we can make sure that we are taking care of the earth and being good, to each other.
Keywords: Indian Knowledge System, Global Reporting Initiative, Sustainability Reporting, ESG, Primary Data, Sustainability Performance

Introduction

Sustainability is really important for companies and societies to grow in the twenty centuries. Because of all the factories and industries, the climate is changing natural resources are running out. There is a big gap between the rich and the poor. So, people want companies to be responsible and not just make money but take care of the earth and society.

Sustainability reports are a way for companies to tell people about what they are doing to help the environment, people and how they are governed. There are ways to make these reports but the Global Reporting Initiative is very popular because it has a lot of good measures is easy to compare and can be used all around the world. However, some people think that these global rules do not understand the culture what is right and wrong and how people think.

India has a lot of knowledge that is still useful today called the Indian Knowledge System. This knowledge comes from books like the Vedas, Upanishads, Arthashastra, Mahabharata and Ramayana. It teaches us to live in harmony with nature be fair take care of everyone and think about the future. Ideas like Dharma, which means doing the thing Ahimsa, which means not hurting anyone Sarvodaya which means helping everyone, Lokasangraha which means keeping society together and Vasudhaiva Kutumbakam, which means we are all one family are really similar to what we think about sustainability today.

This study says that if we use the Indian Knowledge System with the Global Reporting Initiative to make sustainability reports it will be more meaningful, fair and people will trust the companies more. By asking people what they think this study wants to bring old ideas and new ways of reporting.

The study is looking at what stakeholders think about Sustainability and the Indian Knowledge System and how we can use this to make Sustainability reports, for Indian companies.

Review of Literature

Sustainability reporting has been talked about a lot in the fields of accounting and management for years now. Some people like Gray, Owen and Adams said back in 1996 that reporting on environmental issues makes organizations more accountable and legitimate. Then Adams said in 2002 that what happens inside an organization really affects how well it reports on sustainability issues.

Elkington introduced the idea of the Triple Bottom Line in 1997 which says that organizations need to balance how well they do financially with being responsible to society and protecting the environment. This idea laid the groundwork for how we think about sustainability and ESG reporting today. Some other people, Bebbington, Unerman and O'Dwyer noticed in 2014 that sustainability accounting has changed from something organizations do voluntarily to a tool that helps them make decisions and create value in the long run.

When it comes to reporting in a way the Global Reporting Initiative is a big player around the world. Chapple and Moon found out in 2005 that companies in Asia are using GRI guidelines more and more to talk about their responsibility and sustainability performance. In India, Singh and Kansal said in 2011 that when companies report on sustainability voluntarily it is associated with corporate governance. Kumar and Sharma noted in 2020 that more and more big companies in India are using GRI and this is because stakeholders are pushing them to and because of what regulators expect.

At the time as these modern reporting frameworks scholars have been talking about how Indian Knowledge Systems can help with sustainability issues. Sen said in 1999 that development should be about more than growing the economy. It should be about giving people more freedom. This idea fits with what Indian philosophers have been saying for a time. Raghavan discussed in 2018 how Indian business thought is based on ethics and that Dharma and social responsibility are key to making decisions.

Gupta and Venkatesan said in 2019 and 2021 that Indian Knowledge Systems are about balancing our relationship with the environment taking care of the community and being fair to future generations. This makes them very relevant to what we're talking about with sustainability today. The Ministry of Education in India said in 2020 that Indian Knowledge Systems are a framework for bringing traditional wisdom into modern education, governance and sustainable development.

Even though there is a lot of research on sustainability reporting and Indian Knowledge Systems there is not much that looks at how IKS principles can be used with frameworks like GRI. Most of the research that exists is either an idea or focused on policy. So there is a gap, in research that this study is trying to fill by looking at what stakeholders think about using IKS principles in GRI-based sustainability reporting and that is sustainability reporting. Sustainability reporting is what this study is focused on. It will look at how Indian Knowledge Systems can be used to make sustainability reporting better.

Objectives of the Study

1. To analyze the conceptual linkage between Indian Knowledge System principles and GRI sustainability dimensions.
2. To assess the level of awareness of IKS among sustainability stakeholders.
3. To examine perceptions regarding the relevance of integrating IKS into GRI-based sustainability reporting.
4. To evaluate the impact of IKS–GRI integration on perceived sustainability performance.
5. To propose a conceptual framework linking IKS, GRI, and sustainability outcomes.

Hypotheses of the Study

H_1: Indian Knowledge System principles have a significant positive relationship with GRI sustainability dimensions.

H_2: Awareness of Indian Knowledge Systems significantly influences the perceived relevance of GRI reporting.

H_3: Integration of IKS principles into GRI reporting positively impacts perceived sustainability performance.

Research Methodology

This study uses a way to look at things and analyze them

Sources of Data

- Primary Data: We got this from a set of questions that people answered.
- Secondary Data: We looked at journals, books reports on sustainability things published by the GRI and documents from the government about Indigenous Knowledge Systems

Sample Design

We picked one hundred and twenty people to answer our questions. We chose them because they were easy to reach. These people are executives from companies, professionals who work on sustainability, teachers and researchers, from Tamil Nadu.

Tools for Analysis

- Percentage Analysis
- Mean Score Analysis
- Likert Scale Analysis

Analysis and Interpretation of Data

Table 1 Awareness Level of Indian Knowledge System

Awareness Level	Number of Respondents	Percentage
High	38	31.7%
Moderate	49	40.8%
Low	33	27.5%
Total	**120**	**100%**

Interpretation: Most people, seventy-two-point five percent know a lot about Indigenous Knowledge Systems. This shows that people are getting more interested, in what Indigenous Knowledge Systems have to say about sustainability. Indigenous Knowledge Systems are becoming really important when we talk about sustainability.

Table 2 Perceived Alignment between IKS Principles and GRI Dimensions (Likert Scale)

Statement	Mean Score
IKS supports environmental responsibility reflected in GRI indicators	4.32
IKS promotes social equity aligned with GRI social standards	4.18
IKS emphasizes ethical governance consistent with GRI disclosures	4.25

Interpretation

If the mean scores are than 4 that means people really agree that the IKS principles and the GRI dimensions are aligned. This is news for Hypothesis H1 it basically supports it. The IKS principles and the GRI dimensions are in line, with each other according to the people who answered.

Table 3 Impact of IKS–GRI Integration on Sustainability Performance

Aspect	Mean Score
Ethical credibility of reports	4.34
Stakeholder trust	4.29
Long-term sustainability performance	4.21

Interpretation

Respondents really think that adding IKS to GRI reports helps with sustainability. This backs up what we thought in Hypothesis H3. People believe IKS and GRI reporting go hand in hand for sustainability performance.

Conceptual Framework

Indian Knowledge System (IKS) → GRI Sustainability Reporting → Enhanced Sustainability Performance

Explanation: IKS gives us a foundation in ethics and philosophy. This foundation includes living in harmony with nature being inclusive and having moral leadership. When we use these principles with the GRI reporting framework organizations can do better in sustainability. This means they have environmental, social and governance results. As a result they gain the trust of their stakeholders. Create value that lasts over time. The IKS principles help guide organizations to make sustainability a core part of their business. By doing they can achieve long-term success. Organizations that follow IKS and GRI can make sure they are doing good for the planet and, for people. They also make sure they are led in an honest way.

Findings of the Study

- There is a strong connection, between the ideas of Indian Knowledge Systems and the sustainability ideas of the Global Reporting Initiative.
- When people know more about Indian Knowledge Systems they are more likely to accept the idea of companies reporting on how they affect the environment and society.
- Using Indian Knowledge Systems in these reports makes them seem honest and effective in terms of sustainability.

Suggestions

1. Companies should add stories about knowledge systems along with GRI indicators in their sustainability reports.
2. Training programs for professionals should have modules on knowledge and sustainability.
3. College's teaching business and management should include frameworks that focus on knowledge systems and sustainability in their courses.
4. Policymakers can create guidelines, for sustainability reporting that are inspired by Indian values.

Conclusion

The study shows that Indian Knowledge Systems and the Global Reporting Initiative work together not against each other when it comes to sustainability. GRI provides a way of reporting while IKS adds moral values, cultural importance and a complete outlook. The results from data collected show that people involved have a positive view of combining IKS with GRI reporting. By doing this, Indian organizations can make sustainability reports that not follow global rules but are also connected to Indian culture and strong in ethics. This method has potential to help India develop sustainably and keep its traditional knowledge. The findings suggest Indian organizations can benefit from using Indian Knowledge Systems and Global Reporting Initiative Indian Knowledge Systems and Global Reporting Initiative are tools for sustainable development in India. The study highlights the importance of Indian Knowledge Systems, in sustainability. It also shows Global Reporting Initiative can be used with Indian Knowledge Systems.

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