Chapter No. 2

Review of Literature and Research Methodology

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2.1 Review of Literature

In order to understand the concept of management of temples in Maharashtra, a survey of relevant literature was conducted. Books written by authors were helpful in identifying the evolution of Hindu temple worship and its administration. A few books by historians and ethnographers helped in identifying the sources of data for the study. The available literature is related to the development of temples worship and its administration and management.

Dr. Ramaswami Aiyar (1963) presents a brief, yet vivid account of Indian heritage and culture. The book also describes the contributions made by various dynasties to the varieties of social, cultural and religious of India. The author has identified various religious institutions functioning in India. The book provides information on how the practices of worship in temples got institutionalized during the periods of different monarchs. The author has examined the role of priests in the development of temple worship. The book gives an overview of the growth of temple worship in India. Since the entire work is centred on Central and North Indian, it becomes necessary to examine the practices prevailing in Kerala.

Dale Glasser, (2005) The chapter Building and Maintenance Supervision include general questions about the temple facilities and arise some question about temple management like (1) who may use the facilities and for what purpose? (2) Who will be responsible for their maintenance? (3) How will the operating cost of Manpower, Utilities in Management system? Etc. Chapter also focus on the role of building superintendent, the role of temple building committee, the role of the temple administrator.

Kubilay Kaptan, (2006) In this chapter Author focus on Management of Temple Tanks i.e. Kund in Hindi language. As Author of this book is a Civil Engineer, he looks for Temple Tanks (Kund) from the view of architect. He had taken
South Indian temples for sample for his study. He had focused on Land use Planning, Water Resource Management and Provision for Parking etc.

Nilesh Madhusudan Shukla, (2013)\textsuperscript{10} The first chapter gives ideas on how the management of a temple is not similar to managing a business, a property or even a charitable institute; it is much more than those. The second chapter familiarizes a reader with ideas behind building temples, how are they financed since time immemorial and details of its structure. Also it lists what is expected and what is not expected from a temple. The third chapter is the longest. It gives overview of temple functions such as administration, maintenance, engagement with community-volunteering, managing pooja rituals etc. and then goes headlong in detailing all the administrative aspects that a temple manager should pay attention to. Three important subjects are discussed in the fourth chapter; efficient maintenance of the premises, ways of engaging with community and interfaith protocols. The fifth chapter deals with setting benchmarks for ideal pooja rituals, choosing appropriate stores, inspirational songs, various pooja requisites and innovative ideas to achieve them. The sixth chapter draws attention of temple managers towards laws and bylaws governing aspects of running a temple and emphasizes that they need to know local laws governing temples and the community the temples intend to serve. It provides a few legal definitions, allowed and disallowed temple-practices etc. As end-notes, the book asks 55 teaser questions and provides their short answers that also serve as a quick revision of the book. What this book does not provide is equally important to understand for the readers. This book does not aim to teach Religious Rituals, Sanskrit Language, Hinduism, Yoga, Meditation or Astrology. These subjects are avoided so as not to dilute message of this book which focuses on the management aspect of temples. It is hoped that this book will go a long way in improving management of temples. It is recommended that every temple retain a copy. If the temple trustees were to program a reading of this book at least once for the benefit of their staff, it would prepare ground for setting a minimum common denominator for the temples in the art of good-temple-management.

Ken Hurry, (2001)\textsuperscript{11} In this book author studied of Temple Position and orientation in the city. He says the position of temple depend on various factors. The first is the suns position at the solstices and equinoxes and the position stars. Author
also focuses on “The Plan of Temple”. The temple is built upon a combination of geometric figures with purpose of making is a summary of the universe and prodigious centre of energy.

V.K. Bhaskara Rao, (1992) Describe in the first chapter The Administration of Religious Institutions it explains Official Management, Departmental Management and work distribution system. Another important chapter is Income and its structure and sources. This chapter is review income position of Temples and analyse the structure, pattern and magnitude of major items of income during a period of 10 years. Fourth chapter to review the expenditures pattern of the Temple Trust and analyse the structure, pattern and magnitude of major items of expenditures during a period of 10 years. Author gets opinions of the Pilgrims on services in mention in the fifth chapter with statistical data.

Krishna Reddy, (2011) The Indian History book describes the importance of temples and monastic institutions. The Hindu Temple as a ritualistic and architectural complex appeared in full form in the later Gupta period. Its development and spread from the sixth to fourteenth century provide a glorious medieval legacy from mahaballipurm to khajuraw. Under Representation of Social Geography by distribution and contents of temple they had covered rich centres of terrible worship combined many of technical skill controlled by Brammhins. Great kings built great temples and supported many learned brahamins. The distribution and content of temples and inscriptions thus maps medieval social geography. Author also focuses on relationship between the number of people attached to temple with increased donation and temple investments.

Mohammad A. Rauf, (1974) In the eighth chapter author said religious institution system in East India. All religious system tends to share three main characteristics. Theoretically, a religion represents a system of beliefs; practically, it forms a system of worship; and sociologically it establishes a system of social relationship. These characteristics of a religious system it follows that concepts and symbols, religious dogmas and rituals and religious institutions and sacred places tend to unify the social systems of which they are a part. All these elements lend to the
social system a mystical value, which promotes unity of purpose, group solidarity and cultural integration.

R.N. Sharma and R.K. Sharma, (2004) In India some education institutions are managed by religious institutions. It includes Primary level school, Higher Secondary School, Engineering colleges, Medical Colleges. In the report of “The Kothari Commission 1964-66” focus on educational institutions managed by religious institutions in India.

Suyog Amrutrao (2012) In his research paper titled Changing Appearance of Money. Now Conceal in the Plastic found that the card system of money is limited in the bigger cities and tourist location only. The temple comes under tourist location hence it is related to card market. The bank and financial institutions must make this system available to rural and less populated location. This will save the extra efforts to circulate the money by every part of the world.

Dr. S.A. Band, (2012) In his research paper titled Effect of Globalization on Indian Rural Culture he has studied that because of globalization the culture getting interrupted by other culture. This term is known as cross culture. The life style and change in the technology, it is getting very difficult to sustain with our own culture. The new generation getting effected by pop culture, face book, U tube and other social networking sites.

Dr.Suhas Avhad, (2012) In this research paper Regional Development in India mentioned the human development of Maharashtra and other states of India. There are many issues like gender issue, women education, health are the major issues in a Maharashtra. Mumbai (Sub) is rank first in H.D.I. as per 2000 censes. Gadchiroli is in the bottom of list of Maharashtra H.D.I. Osmanabad where the Tuljapur on of the important temple is situated ranked 28. It is needed to make effort in the development of H.D.I. through various actions.

Dr. N.B. Jadhav, (2014) In his research paper entitled Emerging Trends in Customer Satisfaction Services, he has search that many things effecting on customers satisfaction like department capacity, technology used quality of supplier, time line,
complaint management and comfortable functions. He has also maintained that services should be built on customer’s satisfaction basis. Relationship with customers will help to understand the needs and wants of customers. Market survey is the one of the important tool to make the plan. In temple this kind of approach built then this will help to management.

Gupta (1999) In this study praised Indian religious tourism which grew for many years without causing negative environmental, cultural and social impacts. The author viewed that pilgrimage had less burden on environment, benefited local communities, was seasonal and provided economic benefits to the local community. The author recommended developing such type of modern tourism which benefited local communities without harming natural environment.

Sud (2006) In this study highlighted the external tourism and its positive impacts on Indian economy. It revealed that India had huge potential for tourism but problems like lack of airline seats, non-availability of rooms in hotels, and lack of professional expertise to handle tourists discouraged foreign tourists to choose India as tourist destination. Moreover tour operators overseas never mentioned India because of poor infrastructure facilities. The study also highlighted that though India had inadequate tourism infrastructure yet foreign tourists liked to visit India because of its rich culture. These foreign tourists directly helped the rural economy by staying in local hotels, eating local food and buying local handicraft.

Kreiner and Kliot (2000) In their paper analysed activities characteristics of Christian pilgrims towards religious sites. They stated that there were significant differences between pilgrims’ and tourists’ behaviour towards any religious site inspire of the fact that both had three common elements like optional income, leisure time and social sanctions. The study also highlighted certain parameters like age, socio-economic status and nationality which were very imperative for the purpose of studying tourists’ and pilgrims’ behaviour. It revealed that the persons who perceived themselves pilgrims belonged to low social-economic group and those who belonged to high socio-economic group perceived themselves as tourists. The study concluded that although various differences were there between tourists and pilgrims but it was very difficult to present those differences.
David A. Waldman et al (2006)\textsuperscript{24} examines cultural and leadership variables associated with corporate social responsibility values that managers apply to their decision-making. In this longitudinal study, we analyze data from 561 firms located in 15 countries on five continents is analyze to illustrate how the cultural dimensions of institutional collectivism and power distance predict social responsibility values on the part of top management team members.

Serdar Pirtini, Şakir Erdem (2010)\textsuperscript{25} Corporate Social Responsibility is considered a global new trend in today’s business world. This trend is recent and organizations have been struggling to understand their social responsibility roles, as it’s not an easy task because of the immediate expectations of the changing market. Furthermore, social responsibility projects have gained a consensus because both organizations and non-profit organizations think that these projects need to be implemented to create a strong brand communication of corporate. That’s why; many companies start to give importance to these projects. Serdar Pirtini and Sakir Erdem aim is to analyze the content of the official web sites of several national and global firms, by first stating the names of their projects and looking at their aims, and then defining the results they have achieved.

A. Kumar Rai and D. Barman (2008)\textsuperscript{26} describe in the research paper entitled Disaster Management: A Case of Sankatmochan Temple Blast of Varanasi, Disasters especially manmade disasters as terrorist attacks are relatively new phenomenon in India and the country is experiencing its rapid growth and the consequent fall out. These attacks have various dimensions, one such is management of such Disasters by providing adequate and timely medical relief to the victims, making proper security arrangements at the site from additional and subsequent losses, controlling the news from spreading panic, and ensuring harmony in the larger society. A study has been conducted of the blast on one of the oldest and most worshiped temple of Sankatmochan in Varanasi and consequent management of the disaster. The paper makes an attempt to appraise what has happened, find out about the mechanism for management of the disaster and its generalization for many of such disasters.
Fitsum, Kidane Woldehawariat, (2013) Researchers described the importance of Management Accounting in decision process in thesis entitled “The role of management accounting information systems on managerial decisions in printing industry in Ethiopia: the case of medium and large scale printing companies”. Researcher says Accounting is essential for the best administration of any organization, whether governmental or profit making business organization. Because it is a means through which the activities of the business are communicated to users of accounting information. Accounting has, therefore, been called the language of business. Everyone engaged in a business activity uses this language directly or indirectly. It can, consequently, be viewed as an information system that provides essential information about the financial activities of an entity to various individuals or groups for their use in making informed judgments and decisions. The accounting literature identifies quite a number of specialized fields of accounting. Among them, financial accounting is the original field of accounting. Its main purpose is to record transaction details in monetary terms and prepare financial statements and reports in accordance with GAAP. The other part of accounting, Management accounting provides necessary information to assist management in decision making and management control. Management Accounting refers to the application of professional information in such a way as to assist the management in the formation of policies and in the planning and control of the operations of the undertaking. It has been considered as an integral part of the management process, and management accountants have been visualized as important strategic partners in an organization's management team. Managerial accounting exists because managers require information to make decisions. Managers need information for different purposes; management accounting information can serve multiple roles simultaneously. The focus of management accounting information is designed for use by managers within the organization. Because accounting standards apply only to external financial reports, there is great flexibility in the type of information generated for managers. Therefore, management accounting information is relevant to managers at all management levels from the top of the organization through to managers in operational areas of a business. Top level managers need information that provides them with an overview of the entire organization, whereas middle level managers require more detailed information about their areas of responsibility. And low level managers will need information to help them manage their specific operations on a
day-to-day basis, to help ensure that their performance targets are met. Management accounting thus serve management at various levels of the organization in providing the needed data and information, including advice and recommendations. Some managers may need daily or even hourly reports; others may only need weekly or monthly reports. Therefore, managers must pay attention to the efficiency of their management accounting information systems (MAISs). In order to implement MAIS successfully, it is important to address the quality of information adoption, to manage all the processes of accounting systems. Information should have numerous characteristics, which allow managers to better identify problems and clearly understand their causes, in order to be able to consider all existing alternatives as explained by Mendoza and Bescos. The success of a business will be based on effective decision-making, but making ‘right’ decisions is dependent on the quality and appropriateness of available information. Wouters and Verdaasdonk argue that most management decisions have consequences for different dimensions that require obtaining helpful accounting information to translate these different dimensions into a common financial dimension.

**P. R. Rao (1988)**28 In his book “Indian Heritage and Culture” present a brief, yet vivid account of Indian heritage and culture. The book also describes the contributions made by various dynasties to the social, cultural and religious fabric of India. The author has identified various religious institutions functioning in India. The book provides information on how the practices of workshop in temples got institutionalized during the periods of different monarchs.

**Salamon and Sokolowski, (2011)**29 Non-Profit Organizations (NPOs) also provide employment opportunities in addition to the private sectors and government institutions. The non-profits play an increasingly important role in providing services, for which the public and the private sector lack time, information, resources and inclination. They advocate for a variety of social, political, environmental, ethnic and community interests and concerns, contribute to the social and cultural life of the society, and actively participate in community building.
Bhati and Manimala, (2011) another plan followed by non-profit organizations has been to recruit their own patrons or beneficiaries as employees. This strategy of developing beneficiary’s employees is particularly suitable for organizations that provide subsidized or free services to their clients. Since the ‘clients’ have received free or subsidized service from the organization they would be willing to work for it for low pay or no pay. For example, a hospital that picks up sick and discarded people from the streets and treats them to health, and once restored, employ them. Similarly, a home for emotionally challenged children engages the mothers of some of these children work as nurses and care-givers. Such employees are among the most dedicated and empathetic, as they are aware and sensitive to the mental and physical agony of the clients because of their own knowledge of having gone through the same situation. Besides, they do have a thorough considerate of the functioning of the organization.

Joan E. Pynes (2009) in his book Part One introduces the context and environment of human resources management. Chapter One discusses human resources management and explains what public and non-profits organizations are, how society and workplaces have changed, and the HRM implications of those changes. Chapter Two explains how SHRM and human resources planning are imperative if agencies are going to remain competitive and be able to accomplish their missions; it also discusses how the role of human resource specialists has to change as well. Chapter Three presents the legal environment of human resources management, and Chapter Four discusses the importance of managing diversity if organizations expect to prosper. The importance of managing volunteers and how SHRM practices can assist in making the volunteer experience productive for the agency and satisfying to the volunteers and board members is the topic of Chapter Five. Part Two presents the techniques and functional areas of HRM. Examples are provided in each chapter. Chapter Six explains the importance of job analysis before executing HRM policies or developing job descriptions, performance appraisal instruments, training and development programs, and recruitment and selection criteria. A variety of job
analysis techniques are discussed. In Chapter Seven, recruitment and selection techniques are explained. Drug testing, physical ability tests, psychological examinations, and other selection techniques used in the public and non-profits sectors are summarized. At the end of the chapter, important psychometric concepts are explained. There is also information on practical intelligence, emotional intelligence, adaptability, multiple intelligences, and organizational citizen performance behaviours. Performance management and evaluating employees’ performance is the focus of Chapter Eight. Different performance appraisal techniques are explained and their strengths and weaknesses identify. The importance of ratting training and documentation is noted. Ethical issues in performance appraisal are discussed, as are merit pay and 360-degree evaluations. Chapter Nine identifies the internal and external factors that influence compensation policies and practices. The techniques used to develop pay systems are discussed. Examples of job evaluation systems are provided, and non-traditional pay systems are explained. In Chapter Ten, employer-provided benefits and pensions are discussed. The focus of Chapter Eleven is training and development activities. Changes in technology and demographics and the development of new responsibilities and expectations have made training and career development more important than ever before. Identifying training needs, developing training objectives and the curriculum, and evaluating training are explored. Different training formats are summarized. The chapter concludes with examples of management training and career development programs. Chapter Twelve discusses collective bargaining in the public and non-profit sectors. The legal environment of labour-management relations for non-profit, federal, state, and local employees is explored. Definitions and explanations are provided for concepts such as unit determination, union security, unfair labour practices, management rights, impasse resolution, and grievance arbitration. The reasons that unions exist in the public and non-profit sectors are examined. Chapter Thirteen discusses strategic human resource management and information technology. The last chapter provides an overall conclusion. It summarizes the key lessons presented in the
book, which I hope will convince public and non-profit administrators of the importance of strategic HRM.

**Warren Ruppel (2007)**

Published book on Not for Profit Organization Audits with Single Audits. The book is divided into two parts Part I- Financial Statement Audits and Part II Single Audit under OMB Circular A-133. Part I covers the requirements for performing an audit of the financial statement of a not for profit organization. It incorporates essential guidance for implementing the numerous professional standards affecting not for profit organizations, including AICPA auditing standards, Statement of Position and the AICPA audit and accounting guide for not for profit organization. New auditing standard are covered completely. Unique accounting requirements are also discussed. The 10 chapters in part I follow the natural progression of a financial statement audit from preplanning through conclusion and reporting. Part II covers the additional procedures that must be performed in conducting audit of not for profit organizations in accordance with govt. auditing standards and OMB circular A-133. The format of Part-II similar to that of Part Ienable the auditor to easily build the additional requirements onto the requirements of a financial statement audit. Throughout the book observation points provide additional insights into the technical material being covered, Audit Cost Savings Tips provide practical suggestions for saving audit hours-resulting in lower costs for the not for profit organization and higher profit margins for the auditor and Practice Alerts call attention to recent or anticipated pronouncements of the AICPA, GAO, OMB and the FASB.

**Howard Becker and Richard J. Terrano (2008)**

Author concludes in his book entitled Not for Profit Reporting about Functional Expenses. The reporting of expenses is extremely important to external users of financial statement because it provides information about the cost of services provided and how the organization used its support. Because of this importance, organizations report expenses by functional classification as a part o the statement of activities or in the notes to the financial statements. Expenses (other than investment related expenses that are deducted from investment revenue) classified as decreases in unrestricted net assets, should be reported in major classes of program services and supporting activities such as management and general or fund-raising. The presentation of expenses in natural
classifications (such salaries, rent, depreciation etc.) is encouraged but not required, expect for voluntary health and welfare organizations, which are required to present this information in a matrix format in a separate financial statement.

Auroubindo Ganesh, Dr. C. Madhavi (2007) In his article entitled Impact of Tourism On Indian Economy - A Snapshot an analysis of tourism impact provides the snapshot of the positive impact of tourism. Of course the development of tourism industry should take place without environment degradation. Concepts such as ‘sustainable tourism development’ and ‘the responsible consumption of tourism’ are seen as the answer, along with the enhanced planning and management of tourism. Therefore the government and the tourism industry can act as a catalyst in bringing the tourism development without environmental degradation. It is, however, heartening that the current pressure for responsible tourism will give a different emphasis to the continuing debate amongst the various groups in society and may change the perceived balance between the positive and negative effects of tourism in the future. With good management and planning, however, tourism can provide an impetus for the preservation of ancient cultures. Environmental degradation on account of tourism can be an offshoot but there must be high quality planning, design and management to educate tourists to appreciate the environment. Otherwise tourism will kill tourism.

Hindu Temples and Government Control – Where is Transparency and Accountability? News in Niti Central focused on how is the Govt. accountable to you for the Hindu Temples it controls? Namma Devasthana, a group focused on reinstating the Hindu temples as centre of social and cultural exchange, held a press conference addressing need for transparency and accountability in the temple administration. The writ petition filed by Swami Dayanand Saraswati of Arsha Vidya Peetha in the Supreme Court in 2012 is significant as it challenges the government legislations under which Hindu temple are managed. The petition requests the Supreme Court to null the power of the State to appoint Executive officers, appoint trustees, levy fee on the temples and mismanage temple funds. Nagarajan highlighted the draconian laws encouraging the government to allocate to itself alone the right to manage temple. The government’s failure to address the audit objections over temple assets and expenditure is a fact that needs to be taken cognizance by the Supreme Court immediately. Nagrajan also mentioned that Supreme Court needs to clear the
duration for which the Executive Officers are appointed in the temples. The temple jewels for example can be sold after permission is granted by the Executive Officer, who takes the weight of the ornament and states its value as per temple record. Such practices ultimately lead to the misappropriation of funds by government officials. To maintain the temples an Architectural Committee is present. It however has only 3 members to look after 35,000 temples which are impossible. Hence threat to the upkeep of temples and temple architecture dating back to centuries.

2.2 Research Methodology:

2.2.1 Sample Design:

The topic chosen for the current research is concerned with the important temple trusts of Maharashtra. There are many temples in Maharashtra, out of which some temples are managed by local priests, whereas for the management of some of temple trusts, committees have been appointed under the control of the Govt. of Maharashtra. For the current research, from important temple trusts of Maharashtra which are important from the income point of view and those ones where the no. of devotees visiting them is also large, three temple trusts from three different geographical areas are selected. The following are the three temple trusts chosen for the research study –

1) Shri Saibaba Temple Trust, Shirdi (Northern Maharashtra)  
2) Tuljabhavani Temple Trust, Tuljapur (Marathwada) and  
3) Vitthal Rukmini Temple Trust, Pandharpur (Western Maharashtra)  

While selecting temple trusts for research, study of the two factors of their incomes and the number of devotees visiting them has been considered.

The sample is selected deliberately for the sake of convenience by Simple Random Sampling Method.

2.2.2 Data Collection:

For the collection of data required for the current research, 2 methods, namely primary data collection and secondary data collection are used.
1. **Primary data collection** –

Primary data essential for the current research was obtained by using the methods of questionnaire and direct interviews with the persons concerned with the temple trusts in question. The administrative information has been obtained through direct interview technique with the Chairman, Members of Temple Trusts, Executive Officer and Manager. In the current research, a detailed overview of management of the temple trusts in question has been taken. The information concerning departments of all the three temple trusts was sought by using the techniques of direct interviews with the concerned HODs and through the medium of questionnaires.

By directly visiting the temple trusts, the expectations borne by the devotees from the temple trusts were obtained by the medium of questionnaires.

The researcher has obtained first-hand information regarding the expectations of the local citizens from the respective temple trusts by directly interacting with the locals from different fields of Shirdi, Tuljapur and Pandharpur towns.

2. **Secondary Data Collection:**

The chief objective of the current research is to analyze the Audit Reports of the duration of 8 years of these temple trusts. The secondary data required for the research was obtained from the Audit Reports of these temple trusts. Moreover, the researcher has obtained useful information concerning scientific management, human resources management, financial management, Hindu temple management from the books on these topics.

The researcher has obtained essential information from time to time about the current research from a variety of mediums such as news published in newspapers concerning the topic of current research, research – oriented articles from various journals, from Ph. D. and M. Phil. Theses and from unpublished data.

2.2.3 **Data Analysis:**

In the current research, the researcher has used Ratio Analysis Technique from Management Accounting for analyzing income and expenditure account and balance sheets of all the temple trusts, namely Shri Saibaba Temple Trust, Shirdi; Tuljabhavani Temple Trust, Tuljapur and Vitthal Rukmini Temple Trust, Pandharpur for a period of 8 years.
Through the use of Ratio Analysis Technique, it has been analyzed as to what are the proportion of each expense out of total expenditure; the share of each income out of total income and the share of each asset and liability out of Total assets and liabilities.

For ascertaining the growth that has taken place every year, Growth Index Number for each year has been calculated, by taking the year 2004-05 as the base year. For this purpose, simple technique of calculating average has been used.

For analysis of information in the research study, a graph is accompanied along with each table, for which column charts and pie charts have been drawn. Due to graphs, comprehension of analysis becomes easy.

For analyzing the data obtained from questionnaires and interviews, various tables have been prepared.

2.3 Approach to Problem:-

1. Nowadays, the management of Temple Trust has been managed by traditional system, but it is essential to be processed in scientific and modern management.
2. Pilgrims are not satisfied with the management system.
3. There are clashes between local citizens and temple management trust.
4. There is huge potential to raise the income from various sources and it can be utilized for the benefits of temple trust and services to pilgrims.
5. Financial turnover is increasing but in the proportion of income the temple trusts are not been engaged to circulate the income to the benefit of society.
6. It is important to make awareness about the development of Human Resources.

2.4 Significance and Necessity of Study:

While selecting temple trusts for the said research, three temple trusts, namely Shri Saibaba Temple Trust, Shirdi, which belongs to high income group; Tuljabhavani Temple Trust, Tuljapur which belongs to middle income group and Vitthal Rukmini Temple Trust, Pandharpur which belongs to lower income group has been selected. It was found that the management of Shri Saibaba Temple Trust, Shirdi was better than the other two temple trusts, from other two regions. In the present
research work, comparative study of the management of all the above – said temple trusts has been undertaken. The study of the management of Shri Saibaba Temple Trust, Shirdi would prove useful to the management of other two temple trusts namely Tuljabhavani Temple Trust, Tuljapur and Shri Vitthal Rukmini Temple Trust, Pandharpur. The significance of the current research work can be enumerated as follows –

1) In the present research work, financial records of the above – said temple trusts has been analysed. While performing the financial analysis, the tools and techniques of management accounting have been made use of. It is not possible to draw conclusion merely based on financial accounting. The financial analysis undertaken here would prove to be useful to the management for making decisions in the future.

2) In viewing the need to tackle challenges of changing times, the need was felt that the temple trusts be managed in a scientific manner. In the current research work, by studying the current management practices of temple trusts, various corrective measures for bringing scientific management have been suggested.

3) All the temple trusts chosen for the present research work run various educational campuses and charity hospitals in order to perform the task of corporate social responsibility. In the educational campuses, education right from primary education in the form of primary schools to higher education in the form of engineering colleges is offered. In the present research work, various activities undertaken by temple trusts has been taken into consideration which will help in conveying the tasks performed by the trusts for the welfare of the society.

4) In the current research work, facilities provided by temple trusts to devotees have been studied. Information has been taken from devotees through such tools as questionnaires and direct interviews which would go a long way in getting to know about the problems faced by devotees and their expectations. Through this
academic research, the temple trusts would get valuable information about facilities provided currently to the devotees and the facilities which they expect to get.

5) In the current research work, each section of temple trust has been studied and comparative analysis has been done by comparing it with concerned departments of other temple trusts. This analytical study is going to be useful to the managements of all the temple trusts in order to bring about improvement in their departmental functioning.

6) There are a number of temple trusts in Maharashtra in addition to those selected for the current research work. The current study would definitely prove useful to other temple trusts for managing their funds properly allocation as well as for adopting scientific method of management, by getting rid of conventional way of management.

2.5 Scope of Study:

1) In the present research work, one temple trust each from the regions of Maharashtra, namely Northern Maharashtra, Marathawada and Western Maharashtra is selected. Hence the scope of the present research work is limited to three regions of Maharashtra.

2) There was scope for undertaking comparative study of official and financial management of temple trusts from the three regions of Maharashtra.

3) The management of temple trusts is cantered round devotees. In the present research work, there was scope to know the expectations which devotees bear from the temple trusts. In the present research work, the opinions of the devotees regarding temple trusts were invited by keeping them at the centre.
2.6 Objectives of Study:

Each scientific study needs to have a clear objective. Research conducted should be object – oriented, right from selection of the research topic till the completion of the research work. While selecting the topic for research work, following objectives which were set for study have been accomplished through the current study.

1) To pursue comparative study of huge temple trusts from the different regions of Maharashtra, such as Northern Maharashtra, Marathwada and Southern Maharashtra this was chosen for the research work.

2) To study department wise management practices of Shri Saibaba Temple Trust, Shirdi, Tuljabhavani Temple Trust, Tulapur and Vitthal Rukmini Temple Trust, Pandharpur and this objective has been reached.

3) To find out the services provided by temple trusts to devotees.

4) To analyze the financial record of temple trusts.

5) To suggest measure which can prove useful for the temples in future.

2.7 Hypothesis

The assumptions which are set before taking up any research work are called as hypotheses. After selecting the temple trusts for research work, following hypotheses which were determined after preliminary study have been proved to be valid –

1) The performance of Shri Saibaba Temple Trust is better than other Temple Trust in Maharashtra.
2) Incomes earned by temple trusts aren’t put to use for the welfare of the society.

3) Earning capacity of Pilgrims does effect on the donation source of Temple Trust.