CONTENTS

<table>
<thead>
<tr>
<th>List of Tables</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>List of Exhibits</td>
<td>ii</td>
</tr>
<tr>
<td>List of Abbreviations Used</td>
<td>iii</td>
</tr>
<tr>
<td>Abstract of the Research Work</td>
<td>v</td>
</tr>
<tr>
<td>Chapter – 1 Introduction</td>
<td>1 - 8</td>
</tr>
<tr>
<td>1.1 Background of the Study</td>
<td></td>
</tr>
<tr>
<td>1.2 Review of Literature</td>
<td></td>
</tr>
<tr>
<td>1.3 Objectives</td>
<td></td>
</tr>
<tr>
<td>1.4 Methodology</td>
<td></td>
</tr>
<tr>
<td>1.5 Plan of work</td>
<td></td>
</tr>
</tbody>
</table>

| Chapter – 2 NGOs and Their Activities with Special Reference to West Bengal | 9 - 34 |
| 2.1 Introduction                                                               |      |
| 2.2 NGOs in Developed Countries                                               |      |
| 2.3 Indian NGOs and Grass-root Organizations                                  |      |
| 2.4 NGO Activities in West Bengal                                            |      |
| 2.5 Conclusion                                                                |      |

| Chapter – 3 Performance and Accountability of the NGOs                       | 35 - 141 |
| 3.1 Introduction                                                              |      |
| 3.2 Concerns About Evaluation                                                |      |
| 3.3 Evaluating NGO Performance                                               |      |
| 3.4 Data Analysis                                                            |      |
| 3.5 Conclusion                                                               |      |

| Chapter – 4 Accounting System for the NGOs: A Conceptual Framework           | 142 - 177 |
| 4.1 Introduction                                                             |      |
| 4.2 Accounting System                                                        |      |
| 4.3 Foreign Contribution Regulation Act (FCRA)                               |      |
| 4.4 Taxation Issues                                                          |      |
| 4.5 Conclusion                                                               |      |
# CONTENTS

<table>
<thead>
<tr>
<th>Chapter - 5</th>
<th>Accounting and Reporting Practices of the Selected NGOs: A Case Study</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>5.1 Introduction</td>
<td>178-230</td>
</tr>
<tr>
<td></td>
<td>5.2 Standard Accounting And Reporting Practices</td>
<td></td>
</tr>
<tr>
<td></td>
<td>5.3 Methodology</td>
<td></td>
</tr>
<tr>
<td></td>
<td>5.4 Analysis of Questionnaire</td>
<td></td>
</tr>
<tr>
<td></td>
<td>5.5 Data Analysis</td>
<td></td>
</tr>
<tr>
<td></td>
<td>5.6 Conclusion</td>
<td></td>
</tr>
<tr>
<td>Chapter - 6</td>
<td>Issues Arising Out of the Case Study</td>
<td>231-244</td>
</tr>
<tr>
<td>Chapter - 7</td>
<td>Conclusion and Suggestions</td>
<td>245-255</td>
</tr>
<tr>
<td></td>
<td>7.1 Conclusion</td>
<td></td>
</tr>
<tr>
<td></td>
<td>7.2 Suggestions</td>
<td></td>
</tr>
<tr>
<td></td>
<td>7.3 Limitations Of The Study</td>
<td></td>
</tr>
<tr>
<td></td>
<td>7.4 Scope For Further Research Work</td>
<td></td>
</tr>
<tr>
<td>Bibliography</td>
<td></td>
<td>256-263</td>
</tr>
</tbody>
</table>