Chapter-IV

Research Methodology
This chapter includes the details of the methods used for the collection of all primary and secondary data collected by using a structured standard Questionnaire compiled with a discussion with all the stakeholders involved in our proposed research.

4.1. Introduction

Research Methodology decides the ground of any projected study. It is the way by which any researcher gathers the data or scientific information for his/her research work. Further, it is said to be an adopted process of analysis for the respective study. This includes:

- It clearly indicates the objectives of the study undertaken.

- It also clarifies time, scope and data resources, which are necessary for the proposed study.

- Another significant aspect is tools and techniques used for successful interpretation of the data collected and a thorough discussion of the data analyzed.
Fig. 4.1. Figure depicts the importance of research methods in our fundamental research.
4.2. Research Methodology

The present study will be an analytical study of the Growth and Performance of Non-profit Organizations with Special Reference to their social accounting practices in Kalyan, Ulhasnagar and Dombivali Region. This will be an Empirical field survey of descriptive nature. The study will be based on primary and secondary data. The primary data will be collected via a standard questionnaire as per the guidelines by Mast et al, 2010. The secondary data will be gathered via newspaper articles, research papers, thesis and government reports, etc. Therefore, a model based on Primary and Secondary data will be adopted by the researcher. Descriptive research is used in the following areas in order to identify the:

- Factors which adds in to proper management of social accounting in industries and its observation by NPOs in our proposed three major cities of Thane region.
- Various accounting and social accounting standards followed by NPOs in these regions.
- Parameters which influence the social accounting standards followed by NPOs in these regions and their proper implementation.
- The method used in our descriptive study was by a questionnaire and personal interview of the experienced NPOs office bearers, customers and other stakeholders.

4.3. Sampling Objects, Size and Design

The present study is an empirical survey of descriptive type. Therefore, the researcher has use an empirical survey method of Strategic Random sampling selected by convenience.
In Thane district, researcher has captured information from various NPOs in Kalyan, Ulhasnagar and Dombivali. From each of these areas researcher has covered respondents longitudinally and cross sectionally. Thus, overall a sample size of total 700 NPOs i.e 1/10th of total NPO’s registered in Ulhasnagar, Kalyan and Dombivali areas are considered in the study.

The distribution of NPO’s in studied area was taken on the basis of their primary objectives randomly i.e.

| Primary Objectives/Category of NPO’s | No. of NPO’s | Cumulative % |
|--------------------------------------|--------------|---------------|
| Education                            | 66           | 9.42          |
| Health                               | 71           | 19.57         |
| Charity based (Help to needy people) | 46           | 26.14         |
| Others (religion based, sports, cultural, Gaushalas, blind sansthas, etc.) | 163 | 49.43 |
| Child welfare                        | 142          | 69.71         |
| Shelter for Old age people (Vradh Ashrams) | 71 | 79.86 |
| Welfare of women (Mahila Saganthans, Mahila vikas sanstha etc.) | 141 | 100.00 |
| Grand total                          | 700          |               |
The respondents for the study are as under:

- NPOs office bearers, supredantant and staff of charity commission office, Thane, Accountants and other stake holders.

### 4.4. Primary Data

Primary data is collected by well designed questionnaire for a stratified random sampling. Information was collected randomly from the above mentioned stake holders of the various NPOs in our propose region i.e. Kalyan, Ulhasnagar and Dombivali. Primary Data is collected from Thane District by the use of:

1. Questionnaire
2. Personal Interaction
3. Observations
4. Personal Visits

Primary data collection has helped to collect first-hand information and data which could not be obtained secondary sources.

### 4.5. Secondary Data

Secondary sources of data relevant to the study is collected from various books, Research papers from Journals, business and scientific magazines, newspapers, annual reports, Government Publications, Government websites, reference books on various research studies and internet. Secondary Data has been collected and compiled and assessments were made on the basis of secondary data.
4.6. Presentation of the Data

The collected data is properly classified and presented by using suitable Pie charts, Simple, complex and mixed bar diagrams and data is also be presented by suitable tabulations wherever required.

4.7. Period of Study

The researcher has taken into considerations various respondents those who were or presently working in the NPOs from last ten years i.e 2008-09 to 2017-18.

4.8. Presentation of Data

The scores obtained with the help of three scales and their keys have been presented in a pictorial form. The presentation of data has been carried out with the help of pie charts and clustered column charts. These tools of presenting the data have been discussed as under:

4.8.1. Pie Charts

Pie chart (or a circle graph) is a circular chart divided into sectors, illustrating proportion and is used for present set of various data from Thane region. In a pie chart, the arc length of each sector (and consequently its central angle and area) was proportional to the quantity it represents.

4.8.2. Column Charts

A column chart is a chart with rectangular bars with lengths proportional to the values that they represent. The bars were plotted vertically or horizontally. Bar charts were used for plotting data which has discrete values and was not continuous. In column
charts, categories were typically organized along the horizontal axis and values along the vertical axis. Clustered column charts compare values across categories. These charts were most useful for representation of health insurance data from Thane.

### 4.8.3. Ranges of Values

Specific scale arrangements (for example, a Likert scale with entries, such as strongly agree, agree, neutral, disagree, strongly disagree). Names that are not in any specific order (for example, item names, geographic names, or the names of people).

### 4.9. Data Analysis

The collected data has been analyzed by using data analysis tools by IBM-SPSS version 16 integrated system. The Pearson’s Chi-square statistic non parametric test has been used for distribution free studies. Fisher (F-Test) is also be employed for the suitable analysis of the collected data. ANOVA-one way is also been taken in to consideration wherever required.