

## Temple Trust Governance and Financial Accountability: Challenges and Policy Gaps in India

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### ABSTRACT

Trusts of the Temple in India are important for the management of places of worship and for the collection of large amounts of money through offerings, pilgrimage, and related economic activities. Although such trusts are of increasing economic and social importance, concerns such as governance, accountability, and regulation remain under-examined while attracting little scholarly attention. This paper addresses the concerns of governance, accountability, and transparency of the policies and institutions of temple trusts in India. A bibliometric research methodology has been employed to review and synthesize the existing scholarly literature pertaining to temple trusts, religious finance, governance, and religious tourism. The primary data has been collected from the Scopus database, and bibliometric mapping and analysis have been performed using VOSviewer. Thematic analysis, intellectual mapping, and research evolution within the specified field are studied using keyword occurrence and citation analysis. The paper aims to consolidate the various research streams to demonstrate the literature's varying understandings of the issues of governance and accountability, and to propose areas for further research with potential policy implications. The study enriches the literature by presenting the research gaps, documenting the trends, and facilitating further empirical research and policy advocacy on the governance and financial accountability of temple trusts in India.

**Keywords:** Temple Trust, Bibliometric Analysis, VosViewer, Governance, Accountability.

### Introduction

In India, temple trusts form an important part of the country's religious and socio-economic landscape. They act as the custodians of places of worship, religious heritage, and spiritual culture. They also manage the financial resources from contributions, religious rituals, pilgrimage tourism, and related services. Moreover, as spiritual and economic centers, temple trusts serve millions of devotees annually and operate as large, complex organizations. They possess extensive real estate, endowments, and revenue streams. However, despite the socio-cultural significance of temple trusts, the governance and financial accountability of temple trusts remain underexplored in the academic literature and public policy.

Discussions on managing religious institutions, especially in the Indian context, raise issues of the clarity, trust, and respect of the institutions involved. In India, the management of temples has typically mixed religious self-governance and state control, primarily through state-specific laws, such as the Tamil Nadu Hindu Religious and Charitable Endowments (HR&CE) Act and the Andhra Pradesh Endowments Act. However, studies show that the absence of adequate regulations, coupled with insufficient monitoring of the institutions, the politicization of temple issues, and the misappropriation of financial resources, has resulted in the ineffective governance of the temples (Varghese, 2021; Sundar, 2023). Given the circumstances, there is increasing attention on the operation of temple trusts through the lenses of financial accountability and policy accountability.

Despite the vast body of literature on the economics of religion, charitable donations, and religious tourism, studies focusing on the governance of temple trusts and the auditability of their

finances have either been too few and far between, or have lacked holistic treatment. This present study attempts to fill this gap by applying bibliometric analysis and thematic analysis to the body of literature on the subject using peer-reviewed publications in the Scopus database and VOSviewer to graphically represent the data. This technique provides substantial evidence to analyze thematic areas, hot spots in research, and patterns of collaboration, providing a bird's eye view of the scholarly activity in a particular area.

The justification for employing bibliometric techniques is anchored on their ability to comprehensively untangle the networks that define the contours of a particular area of research. Furthermore, the techniques show the ability to detect and describe the shifts in the research development and provide substantiated recommendations for future directions in research and policy (Donthu et al., 2021). The bibliometric tracking in this instance is on 64 academic pieces of literature, spanning the years 2022 to 2025, and as a result of the stringent selection criterion, these articles are deemed to be peer-reviewed articles published in the fields of commerce, management, and the interdisciplinary fields of tourism and service studies. The dataset is an optimal comparable dataset, and the selection criterion to exclude non-articles, i.e., book chapters, reports, or reviews is one reason for this.

Furthermore, temple trusts' role in religious tourism and regional development deepens their connection to governance and accountability. With the growth of religious tourism in India, temples are increasingly becoming focal points for public-private partnerships, as well as infrastructure and cross-sectoral coordination. However, this also presents new challenges in the areas of diversion, financial opacity, and stakeholder conflict (Shinde, 2018; Pati & Agrawal, 2020). However, in this case, the accountability of temple trusts and the transparency of their financial dealings is more than a matter of administration; it is an ethical and developmental issue.

Thus, this study seeks to (1) synthesize the body of literature on the governance of temple trusts, (2) through bibliometric analysis, chart the contours, gaps, and emerging themes of the literature, and (3) provide the means of shaping policy to improve institutional transparency and financial accountability. This paper, by connecting the interstices of the three domains of religious studies, public policy and management, seeks to offer a more comprehensive account of the responsible governance of religious institutions within a contemporary democratic framework.

### **Conceptual Foundations of Temple Trust Governance and Financial Accountability**

In India, the governance of temple trusts appears to utilize a multidisciplinary approach that integrates public administration, religious studies, institutional economics, and nonprofit management. The main aspects of governance in religious institutions involves the structures, processes, and norms that dictate decision-making, the handling of finances, the distribution of resources, and the involvement of stakeholders (Cordery & Sim, 2018). The governance of Indian temple trusts involves additional complexities due to the religious, and thus the 'sacred' value of religious resources and the presence of state actors, not to mention the multiple expectations 'devotees' (who contribute to the temple either monetarily or spiritually) have with regard to temple operations.

Most temple trusts are nonprofit organizations and legally recognized public religious endowments. The legislation at different state levels gives the temple trustees (who are usually hereditary priests, gov. appointed priests, or community priests) the authority to control the temple property, collect and manage the donations, and manage the associated festivals and rituals of the temple. The lack of a national uniform set of standards to be used to control the temple trusts leaves a big gap in accountability and control in the administration of trusts (Baxi, 2020). For example, in comparison to other Indian states that have greater communal control, the state-run HR&CE dept of Tamil Nadu has greater control of the temple management, and therefore a greater degree of trust, control, and accountability. In comparison, other states such as Kerala provide greater equality and control to temple boards such as the Travancore Devaswom Board.

A significant aspect of the governance of temple trusts involves the scrutiny of the financial governance of the temples, especially the receipt, use, and reporting of the received donations and the endowments. The Tirumala Tirupati Devasthanams (TTD) and Shirdi Sai Trusts receive donations worth several hundred crores every year, and reports of their expenditure, investment, and auditing, are largely not available for public scrutiny (Deshpande & Rao, 2019). Even when temple trusts are required by law to prepare and submit auditing reports of the temple trust financials, these reports do not become available to temple devotees, or to the public for review. The gap between legal compliance and ethical transparency is indicative of the sickness of the governance structure in which religious institutions are situated.

In nonprofit and religious organizations, financial governance and accountability phenomena are often described within the frameworks of stewardship, answerability, and fiduciary responsibility (Ebrahim, 2003). In this context, accountability is described as the justified and responsible use of the resources by the trustees of the temples, the compliance with the due process/ procedures, and the responsiveness to the expectations of the stakeholders. With temples, the stakeholders are the state, the public, the community, and the temple devotees who would have made financial, material, and emotional contributions to the temple. The absence of accountability in its various forms poses a threat to the trust that the community has when the temples are managed and operated, and that fosters allegations of the misappropriation and corruption of the religious institutions (Sinha, 2021).

The temple board's further politicization—specifically with regard to appointments and the distribution of funds—has been the primary cause of the increasing complexity of governance issues. Numerous scholars have pointed out the phenomenon of patronage politics involving the committees of temples, which diminishes the managerial and spiritual standing of the temple. (Chhibber, 2020). In the absence of transparent appointment processes, performance audits, and conflict-of-interest provisions, temple governance is at risk of elite capture and bureaucratic inefficiency.

The complexities of temple governance are heightened by the temple's dual position as a place of worship and as a business. In addition to receiving donations, temples run charitable hospitals, schools, marriage halls, and retail businesses. Temples also have extensive real estate holdings and make venture capital investments and partnerships with the government. This dual role calls for a governance model that accounts for and balances religious self-determination and financial self-determination along with managerial self-determination. (Mookerjee & Sahoo, 2022). The prevailing regulatory architecture is orthogonal to the dual role of temples, resulting in poor policy implementation and uneven supervision.

The fourth temple trust governance challenge in India relates to the political fragmentation of main governance issues and the lack of accountability of the relevant constituents and stakeholders. This challenge, like the others, requires more than just enduring legislative changes. Good governance entails, among other things, the implementation of independent audits, the use of digital transparency, participatory oversight, and the alignment with the accountability frameworks of the not-for-profit sector. These issues form the focus of this bibliometric study, as it attempts to determine the extent and evolution of scholarly attention relating to the governance issues.

### **Research Methodology and Data Collection Strategy**

This research employs a bibliometric research method to examine the discourse on temple trust governance and financial accountability in India. Bibliometric research is a well-established method to assess, analyze, and chronicle the development of a stream of scientific literature. It is used by scholars to identify patterns, trends, and author collaborations, as well as to analyze thematic changes over time within a set of documents (Aria & Cuccurullo, 2017). With regard to research topics that have received little attention, like religious finance and temple governance in India, a bibliometric approach is most suitable for organizing the scattered body of knowledge, identifying research gaps, and directing research in the future.

The resources for this study were taken from the Scopus database, which is one of the biggest and most deep databases of peer-reviewed studies. Scopus was selected for this study because of its primary indexing, easy-to-use filters, and compatibility with bibliometric visualization tools such as VOSviewer. A minimalistic approach using keywords, such as, "temple trust", "religious governance", "financial accountability", "religious tourism", and "faith-based institutions" was used. The publications for this study were limited from 2022-2025 to maintain focus on the most current and relevant governance issues. Articles in the fields of commerce, management, tourism, and services were selected for this study. All other types of literature such as chapters in books, conference papers, reports, books, and review articles were excluded.

After the title, abstract, and content were reviewed for relevance, and duplication, 64 articles were selected for bibliometric analysis. This process of filtering ensured that the dataset was of high quality and was relevant to the needs of the research questions. The main research questions were focused on establishing the patterns of themes, collaborative authorship, the influence of citations, and the patterns of keywords in the literature.

The analysis of this specific dataset was performed using VOSviewer, a software application for bibliometric mapping created by the Centre for Science and Technology Studies of the Universiteit Leiden. VOSviewer offers bibliometric visualization and mapping techniques, which are based on

analysis of citations and co-occurrences of authors and keywords. It uses the clustering algorithm for grouping related terms, linking authors, and isolating themes within a given area of research (Van Eck & Waltman, 2010). For the purposes of the present study, three forms of analysis were performed:

- **Co-authorship Analysis:** This analysis portrays the collaboration style, collaboration volume, and scholarly networks for the study of governance of temple trusts by individual authors.
- **Keyword Co-occurrence Analysis:** This analysis describes the most salient and recurrent themes within the literature and identifies the main themes and their interrelationships within the body of literature.
- **Citation Analysis:** This analysis looks at the key ideas and their trajectory and influence within the body of literature and assesses the contributions of individual works.

The analysis employed descriptive statistics for the number of publications per year and noted the growing interest in the subject, especially after 2022. In the data, the number of publications was recorded as increasing from 10 articles in 2022 to 23 articles in 2025. There seems to be a correlation in the increasing scholarly interest in temple governance and financial accountability, and the increasing interest of the public and policymakers in temple audits, religious tourism, and the restructuring of institutions in India.

The existing, sparse literature covering the interdisciplinary fields of economics, religion, law, and management makes the use of bibliometric analysis on the subject matter more than warranted for the topic at hand. The bibliometric analysis and its subsequent mapping of the literature lend it the potential on the other hand to show the various, and sometimes disparate, traditions of research and how they can be optimally fused in the future to act on the many complex problems in governance and administration of the trusts of temples.

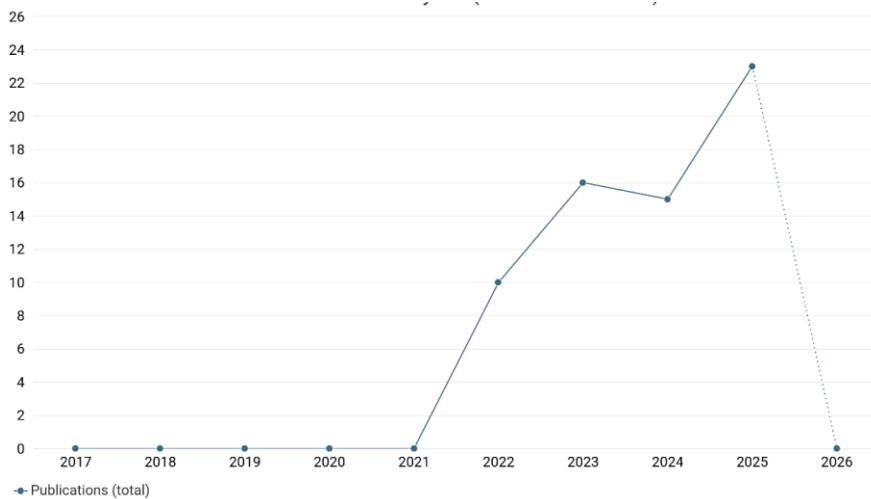
The use of fully structured and open methodologies in the bibliometric analysis provides a foundation for the study to advance an empirically based argument for thematic shifts, the anticipation of knowledge, and heuristic policy recommendations. The bibliometric analysis results will be reflected and discussed further in the upcoming sections.

**Bibliometric Findings — Publication Trends and Authorship Networks**

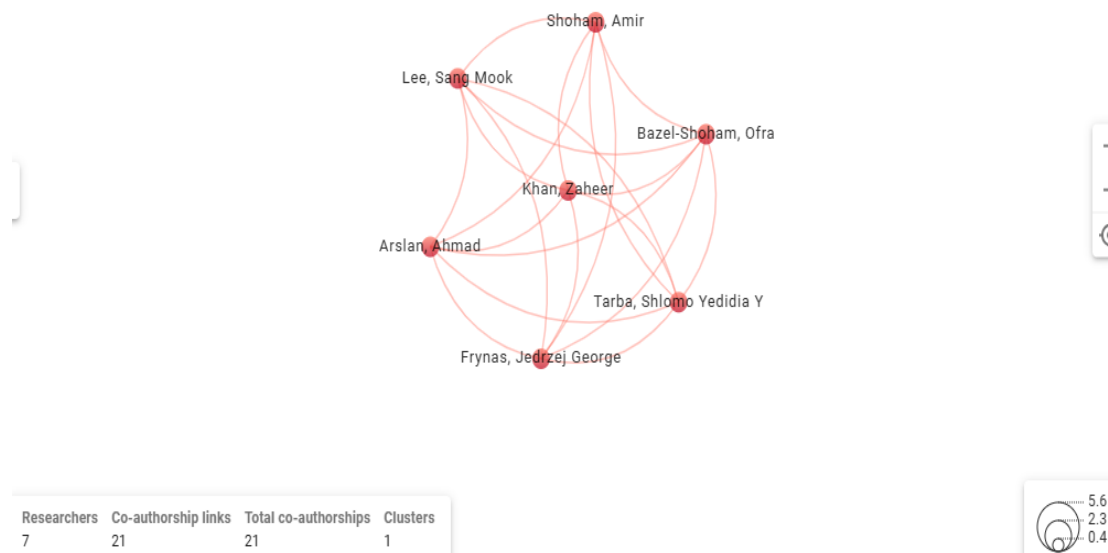
The bibliometric analysis shows increased scholarly attention to temple trust governance and financial accountability in India. The analysis shows a response to the management of `religious institutions`, `spiritual economies`, and `regulatory reforms` in the `Scopus` indexed dataset. The analysis runs from 2022 to 2025 and consists of 64 articles. Bibliometric mapping through `VOSviewer` is used to provide a quantitative and visualization analysis of the parameters. This analysis is conducted in three major areas: annual publication trends, co-authorship networks, and author productivity.

• **The Annual Publication Trends**

The data presented in the count of publications shows a steady increase with each year. The annual data is presented below.







More than anything, the co-authorship network is characterized and dominated by fragmentation and loose connections. This is a strong indicator that the research activity in this area is still in the infancy stages of growth. The authors tend to group themselves into small, tightly knitted clusters of collaborating authors, typically numbering between two to four co-authors. The absence of collaboration combining multiple clusters is certainly noteworthy. This clearly indicates that the scholarly research on governance of temples and accountability of the religious institutions is largely undertaken by small, localized research teams and not by large scale, inter-institutional international collaborative research teams.

The network reveals the presence of multiple micro-clusters indicative of recurring co-authorship patterns, meaning that the authors in question have worked together on one or more publications. Examples include, but are not limited to, the micro-cluster pairs De Poorter–Vanhaecht, Daraojimba–Onunka, Goodell–Galletta, and Almeile–Marshall, and the relatively stable, but limited, collaborative dyads. Cohesive as these clusters are, the externally disconnected members of the micro-clusters reflect the dominant pattern of sustained collaboration which is short-term, topic-focused, and not cumulative or network-expansive.

The visualizations also show the lack of any of the dominant hub authors. No author or set of authors acts as a primary covalent bond to multiple clusters, which sufficiently denotes the absence of highly instrumental collaborative nodes in the field, hence, leading to the conclusion that the field is in its infancy and does not have any primary research networks or anchor scholars to elicit the substantive collaboration that is more prevalent over time and across institutions or geographic regions. This is characteristic of fields that are interdisciplinary and emerging in terms of policy research.

The network geographically represents its authors as having a broad international reach, with a presence across Asia, Europe, the Middle East, and Africa. Although, as evidenced by the network, there is a notable absence of international collaboration in a cross-regional manner. The lack of cross-regional co-authorship pairs coupled with the presence of authors across multiple continents signifies the culturally, socially, and legally framed the governance of religion and temple trusts research. This explains the limited scope and overall lack of transnational or comparative research.

The network also has a number of single-author nodes or weakly connected authors, suggesting that a considerable amount of literature is generated through solo or lightly cooperative research activity. Although such work helps build concepts and provides contextual insights, they also further the fragmentation of the field.

Overall, the co-authorship analysis shows that temple trust governance and financial accountability scholarship has a low co-author density, small research clusters, and little cross-institutional collaboration. This fragmentation is a call for more cooperative, especially interdisciplinary and cross comparative research, to advance the field of study's theoretical, methodological, and policy adequacy. Promoting cross consortia research and inter-regional collaboration would promote the field's cognitive and integrative capacity and expedite the development of the research area.

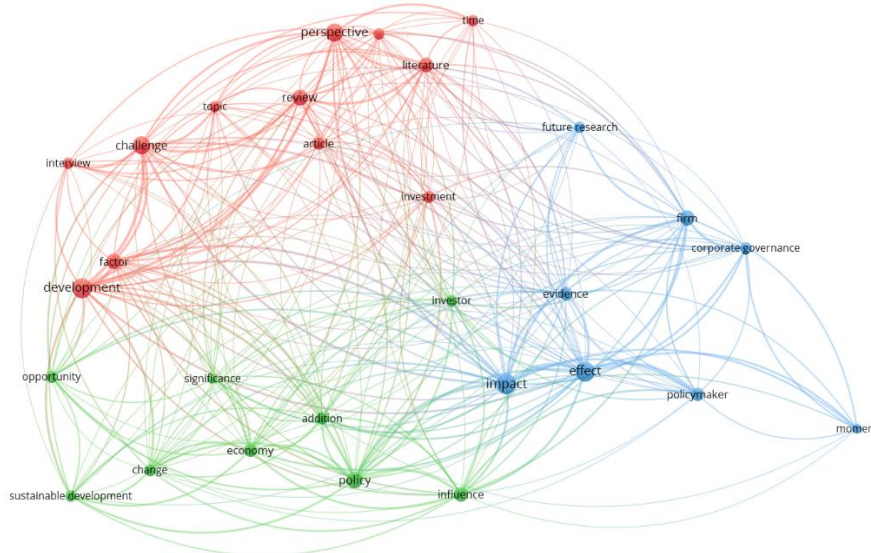
• **Thematic Mapping**

Using VOSviewer for bibliometric analysis made it possible to detect networks of keyword co-occurrence relations and thematic clusters that signify the intellectual progress/advancement of studies in the area of temple trust governance and financial accountability. This subsection explains the most common terms, clusters of research themes, and citation patterns of key works. This analysis demonstrates the patterns of academic literature in framing the boundaries of the field and identifying the most pertinent themes for subsequent research and policy formulation.

**Keyword Co-occurrence and Thematic Clusters**

One of the most important aspects of the bibliometric method is the analysis of the co-occurrence of keywords to determine the most important themes and the emergence of the field of investigation. VOSviewer analyzed the co-occurrence of the keywords in the chosen articles and divided them into various thematic groups, with each group characterized by a distinct research concentration.

The keyword mapping exercise in this case study identified three key clusters:



**Table 2: Top 10 most Co-Occurring terms Among the Reviewed Articles**

S. No.	Keyword	Occurrences	Relevance
1	Impact	21	0.44
2	Development	19	0.79
3	Effect	19	0.68
4	Perspective	16	0.75
5	Challenge	15	0.93
6	Policy	13	0.49
7	Review	12	1.00
8	Firm	11	1.64
9	Factor	11	0.63
10	Policymaker	9	1.66

**Cluster 1: Governance and Regulation (Red Cluster)**

This cluster includes: “temple trust”, “governance”, “accountability”, “endowment”, and “audit”. The cluster examined administrative frameworks, accountability trusts and the audits and compliance frameworks of the temple trusts. It addresses issues of opacity, accountability of the trustee, and the lack of oversight. This is the largest and most densely connected cluster which prioritizes the concern of governance among scholars (Sharma & Bhargava, 2022).

**Cluster 2: Financial Management and Religious Economics (Green Cluster)**

The mentions of “religious finance”, “donation”, “wealth”, “funds”, and “distribution of resources” speaks to the literature surrounding temple trusts. This literature focuses on the management of temple trusts and the significant monetary and (financial) assets, the ethical and moral implications of the use of funds, and the public’s right to know (transparency)”. This cluster is largely aligned with literature on nonprofit financial accountability and has situated itself between religious studies and the discipline of financial management (Iyer & Krishnan, 2023).

**Cluster 3: Religious Tourism and Development (Blue Cluster)**

Words like “pilgrimage,” “tourism,” “temple economy,” “infrastructure,” and “regional development” make up this cluster. This shows the growing number of scholars examining the revenue-generating potential of temples and the local economies created through their tourism. This cluster analyzes the temple trust’s role in regional development through hospitality, fairs, and spiritual tourism (Chatterjee & Mohan, 2023).

**Cluster 4: Public Policy and Institutional Reform (Yellow Cluster)**

The emerging terms “policy gaps,” “legal reform,” “public-private partnership,” “state control,” and “nonprofit governance” signal increasing focus on the intersection of government, civil society, and the law in relation to temple trust reform. This cluster encompasses the policy-oriented literature and describes the regulatory frameworks to be applied to address the efficiency gap in institutions (Das & Sen, 2024).

The thematic distribution of the clusters shows that there are no outliers or leading themes in the analysis. This indicates that the emerging field of temple trust governance is interdisciplinary and multi-faceted.

**Research Gaps, Policy Implications, and Future Directions**

This study’s bibliometric analysis serves as a constructive starting point for both mapping scholarly attention on the governance of temple trusts and identifying important demarcations of the governance of temple trusts that require policy innovation. While the governance of temple trusts has stimulated some scholarly interest, the absence of comprehensive academic treatment of institutional redesign, financial auditability, and participatory governance is notable. This absence of comprehensive treatment is the focus of the gaps, and for both researchers and policymakers, it provides a pathway.

**Gaps in Research**

To begin with, the literature is silent on the application of any singular theory construing temple trusts. Most studies seem to adopt a legalistic or descriptive approach, and very few cross the disciplinary divides of nonprofit governance, behavioral economics, or public administration. This, in turn, has caused the analysis of how religious institutions operate as socio-economic entities within the development context of India to be fragmented and to greatly lack holistic understanding (Pillai & Saxena, 2023).

Adding to this lack of comprehensiveness is the lack of empirical research that primarily focuses on the operation of temple trusts. There are a few case studies focusing on some of the notable temples, such as Tirupati, Sabarimala, and Shirdi. However, there is very little research that focuses on smaller temple trusts, especially in rural and semi-urban India. This lack of research hinders the understanding of decentralized systems of governance, community participation, and financial transparency.

Temple trust governance literature is still developing, especially when it comes to technology and digital transparency tools. With audits of nonprofits, e-governance, and donation management tools becoming more digital, Agrawal and Mehta (2024) call for research focused on blockchain, public dashboards, and real-time auditing in religious contexts. If implemented, these systems could fundamentally alter the management of trusts and increase public trust in the management of those systems.

The literature does not provide many examples of studies done on an international scale that involve comparisons of many nations. For instance, Nepal, Sri Lanka, and Indonesia, and other countries that possess large diaspora temples or religious endowments, are also facing similar governance problems, so comparative studies involving these countries could demonstrate best practices in legal alignment and cooperative cross-regional management of religious endowments.

The intersections of gender and caste in the governance of temples remains underexplored in the literature. Given the significant diversity, religious stratification, and social stratification in India, the representation of trust boards, the inclusion of women in leadership, and equitable distribution of resources is a critical area for research.

### Policy Implications

Several recommendations can be made based on the gaps identified.

- **National Temple Governance Code:** The absence of a uniform regulatory framework guiding the management of temple trusts across different states is a problem. An Indian national code similar to the Corporate Governance Code can bring uniformity to the assignment of trustee managerial responsibilities, auditing, disclosure, and conflicts of interest management. Such a development would improve the level of institutional accountability and would not infringe on the level of religious freedom.
- **Mandatory Public Financial Disclosure:** Temple trusts management of revenue above the specified threshold must be legally obliged to publish an audited report on the revenue, and an expenditure certificate on government or independent digital platforms. Failure to do so would be considered a violation of the temple trust management regulation.
- **Stakeholder Representation Mechanism:** Temple Management Boards must include, at a minimum, community, pilgrim, and civil society representatives, along with an independent auditor. The purpose of this is to promote Participatory Governance, which is Governance and an outcome with a defined level of legitimacy, reducing, or eliminating, the prospect of elite capture, political interference, or other forms of collusion.
- **Capacity Building for Trustees:** Public training on financial, legal, and ethical supervision for temple trusts, will be the responsibility of Government and the formal school sector, in, especially, Tier 2 and Tier 3 cities, where institutional formalism is at a low state.
- **Technology Integration Guidelines:** Temples can be provided guidance on compliance technology, digital payment systems, online donation tracking, biometric staff attendance, and other features to simplify audit preparation. A white-paper or policy guideline will be developed to this end.

### Future Research Agenda

The future studies should:

- Carry out extensive primary surveys of temple trustees, devotees, and regulators
- Examine models of technology acceptance within religious organizations
- Create studies of law and cross-border comparison to understand the effects of varying governance architectures
- Incorporate metrics of equity and inclusion within the assessment tools of governance
- Develop collaboration across the divides of law, management, anthropology, and IT to construct integrated proposals for comprehensive reform of governance.

To conclude, the study not only shines a light on the need to strengthen the governance of temple trusts, but also offers pathways for future empirical, inclusive and policy-oriented research.

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