**Research Methodology:**

**Location of research**- For the research study geographical location is Mumbai and Thane district in Maharashtra.

**Research design**- The proposed study is descriptive, analytical and exploratory in nature. The research design is focused on objectives and hypothesis of the study.

**Sampling Method** – The research is based on simple random sample technique. Sample size of 160 respondent is collected. In Mumbai and Thane District there are 242 concerned companies related to Food and Beverage manufacturing companies. Out of which 1/3rd that is 80 organisations have been taken as a sample. Out of these 80 organisations 2 key persons that is Production Manager and Financial Manager who are directly responsible for this purpose have been considered as sample on the basis of Judgmental Sampling.

**Data collection**- For data collection both Primary as well as Secondary data collection method is used to achieve the stated objectives.

  a. **Primary data**- data will be collected through structured questionnaires, online Survey, Personal Interview, Observation on personal visit to industries, case studies.

  b. **Secondary data**- data will be collected through Journals, Published books & text materials, research articles, companies websites, companies performance brochure, annual reports.

**Cost Benefit Analysis of Material Handling System:**

For the analysis of material handling system economies it requires investigation of cost factors that involved in both the present and the proposed methods. The savings expected by the new equipment should be sufficient to cover equipment maintenance, interest, depreciation, taxes and other fixed charges.

Break – even point theory is adopted to know whether it profitable to adopt new material handling system.

**6. WORK PLAN**

1. Make a introduction
2. Collect different Literature reviews
3. Survey in area
4. Collect in data
5. Data interpretation
6. Results, findings
7. Discussion and conclusion
8. Recommendation