DECLARATION

I hereby declare that the present dissertation entitled " A STUDY OF

WORKING CAPITAL OF SUGAR FACTORY WITH SPECIAL

REFERENCE TO SHRI. HALASIDHANATH SAHAKARI SAKHAR

KARKHANA LTD. NIPANI" is completed and written by me under the

guidance of Dr. Mrs. V. A. SALOKHE and submitted to SHIVAJI

UNIVERSITY, KOLHAPUR, for the award of MASTER OF

PHILOSOPHY in COMMERCE AND MANAGEMENT.

To the best of my knowledge the matter presented in this dissertation

has not been submitted earlier for the award of any other degree, diploma of

this or other university.

Place: KOLHAPUR

Date: 13 /01/2009

Shital. S. Salunke

CERTIFICATE

This is to certify that the dissertation entitled "A STUDY OF

WORKING CAPITAL OF SUGAR FACTORY WITH SPECIAL

REFERENCE TO SHRI. HALASIDHANATH SAHAKARI SAKHAR

KARKHANA LTD. NIPANI" is a original and bonafide work prepared by

Shital. S. Salunke, under my guidance and supervision, submitted for the

award of the degree of MASTER OF PHILOSOPHY in COMMERCE AND

MANAGEMENT, to the SHIVAJI UNIVERSITY, KOLHAPUR.

To the best of my knowledge and belief the matter presented in this

dissertation has not been submitted earlier for the award of any other degree,

diploma as any other source of Shivaji University, Kolhapur or any other

University.

Place: Kolhapur

Date: /3 /01/2009

Research Guide.

(Dr. Mrs. V. A. Salokhe)