ACKNOWLEDGEMENT

My heartiest thanks go to Dr. A. M. Gurav, my guide, whose constant inspiration, guidance, co-operation and keen observation helped me to bring out this dissertation in a logical order.

I express my sincere thanks to Shri J. G. Sanadi, Chief Accountant, Shri S. L. Manikeri, Office Superintendent, Shri A. R. Patil, Cane Accountant, Shri A. B. Patil, A.C.O, Shri Margudi, Cane Head Clerk, Shri M. S. Patil, Computer Head Clerk, Shri A. D. Kutkoli, Warehouse Keeper for having given me valuable advice, guidance and extending all the facilities and co-operation in completing the dissertation in spite of their busy schedule. My special thanks also due to all the staff members of the factory for all the assistance given to me for the completion of this dissertation.

I express my sincere gratitude to Dr. V. S. Patil, Head of Department of Commerce and Management, Dean Faculty of Commerce, Shivaji University, Kolhapur and all the staff members of the said department for their guidance and co-operation during the course of my M. Phil study.

I thank my mummy, brother and sister for their sustained encouragement and help.

Place - Kolhapur

Date - 26 12 200 8

Patil Hema S.