## CERTIFICATE

This is to certify that the dissertation entitled "FINANCIAL MANAGEMENT OF JAGGERY PRODUCTION UNITS: A STUDY OF SELECTED UNITS IN KARVEER TALUKA" which is being submitted herewith for the award of the Degree of Master of Philosophy in Commerce of Shivaji university, Kolhapur is the result of the original research work completed by Mr. Kalel Natha Sukhadev under my guidance. As per my knowledge and belief the work embodied in this dissertation has not formed earlier the basis for the award of any Degree or similar title of this or any other university or examining body.

Place- Kolhapur DateDr.Shrikrishna S. Mahajan (Research Guide)

BANK BALASANED KHARDEKAR LIRRAR SHIVAJI UNIVERSITY, KOLHAPUR.