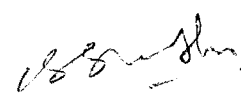


78581
CERTIFICATE

This is to certify that the dissertation
entitled **"A STUDY OF
^ "FINANCIAL MANAGEMENT PRACTICES
IN KIRLOSKAR BROTHERS LIMITED,
KIRLOSKARWADI",** being submitted to **SHIVAJI
UNIVERSITY, KOLHAPUR,** in partial fulfilment
for the award of the **Degree of Master of
Philosophy in Commerce & Management,** has been
completed under my guidance and that no part
of it has been submitted previously for the
award of any Diploma or Degree either to this
or any other University.

Place : KOLHAPUR.
Date : 02-5-94


Dr. C.S. SHRESHTHI,
M.Com; Ph.D.,
Research Guide,
Chh. Shahu Central
Institute of Business
Education & Research
KOLHAPUR.