

CERTIFICATE

This is to Certify that the dissertation entitled "**ASSESSMENT OF FINANCIAL HEALTH OF CO-OPERATIVE SUGAR FACTORIES: A COMPARATIVE STUDY OF HUTATMA KISAN AHIR SAHAKARI SAKHAR KARKHANA LTD. WALWA, AND KRANTI SAHAKARI SAKHAR KARKHANA LTD. KUNDAL.**" being submitted here with for the awarded of the degree of Master of Philosophy in Commerce and Management of Shivaji University Kolhapur is the result of the original research work completed by Mr. Aniket Hanamant Jadhav Under my Supervision and Guidance. And to the best of my knowledge and belief the work embodied in this dissertation has not formed earlier the basis for the award of any degree of similar title of dissertation or any other university, or examining body.

Place: Kolhapur

Date: / /2013



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Research Guide

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