## **ACKNOWLEDGEMENT**

It is indeed a pleasure to express my sincere thanks to my guide Dr. R. V. Kulkarni for his kind and able guidence throught the completion of this thesis.

I express my sincere thanks to Authorities of Ghatge Patil Industries Ltd., kolhapur for having made it convinent to conduct the study and collect data from their engineering industry. I also express my sincere thanks to Mr. Shembekar, Sr. Officer Computer Division for taking keen interest in my study and directing me to suitable and competent persons and managers for collecting necessary details. My thanks are also due to Mr. Havaldar, Mr. Abhyankar, Mr. Shirish Kulkarni and other staf member of GPI Ltd., Kolhapur for extending their co-operation during my study.

I acknowledge the advice and guidence given by Mr. Patwardhan, Purchase manager and Mr. Ghanashyam Kuklarni, Manager, Costing Department of GPI Ltd., Kolhapur. I express my sincere gratitude to Prof. A. D. Shinde, Director, SIBER, Kolhapur and Dr. P. S. Rao, Principal, SIBER, Kolhapur for giving me permission to complete my M.Phil study. My special thanks are due to Prof. V. P. Wadkar and Prof. T. A. Shiware for helping me in getting admission to M.Phil course.

I also express my sincere thanks to Mr. S. D. Mundhe and Mr. P. R. Dixit for extending their co-operation in getting computerised outputs and in organising the material in this thesis in proper order and format.

I must express my deep sense of gratitude to my parent and brothers for their contineous inspiration and encouragement. I thanks to all the family members of Chh. Shahu Institute of Business Education and Research (SIBER), Kolhapur for extending their co-operation in completing M.Phil study.

Finally, I take this opprotunity to thank Mrs. Prasad for excellent typing.

Shri T. M. GARUD

M.Sc.,M.C.M.

( Research Student )