## A C K N O W I, E D G E M E N T

At the outset, I wish to acknowledge with humble gratitude the valuable advice and scholarly guidance I was privileged to receive from Dr.Babu Thomas, Faculty Member of Chhatrapati Shahu Central Institute of Business Education and Research, Kolhapur.

I am highly grateful to Dr.A.D.Shinde, the Director, and Principal, Dr.P.S.Rao of Chh. Shahu Central Institute of Business Education and Research, Kolhapur.

My special regards go to the Personal Manager, Shri.Sanjay P.Burse, Senior Purchase Officer, Shri.R.R.Chinchane and other officials in Menon and Menon and Personal Manager, Shri.Ashok M.Pawar, Assistant Personal Manager, Shri.R.S.Deshpande and other officials in Menon Pistons for their whole-hearted co-operation, for carrying out my research work.

I carry warm memories of the encouragement I received from Prof. Iranna T.Hatti, Prof.N.N.Sangli and Principal, S.S.Hooli of S.T.C. Commerce and Arts College, Banhatti and Prof.B.R.Police Patil, Prof.B.K.Meginmani, of S.R.A. Higher Secondary School, Banhatti and Prabhakar M. Muled and his family.

I also remember my friends Rajugouda Patil, Chidanand Horatti, Basawaraj Bagalkot, Mallappa Horatti, Shekar Hak-kaladaddi, S.T.Teppad, Rajendra Patil, Ashok Asangi, Ashok Kulagod, Anil Patil, Mallikarjuna Kaddipudi, Bhimgouda Patil,

Ishwar Halyal, Guru kokkalki, G.I.Basavanthpur, Mahadov Patil, A.B.Kunchanur and Chenna Dhaduti.

I have no words to express my sentiments towards my parents, sisters, brother-in-law Shri.Ashok S.Kotur.and father-in-law Rudrappa Malapur (Mahajan), for their continuous co-operation and encouragement to develop my self-confidence and to complete this course.

I am also thankful to Shri.R.G.Kashaliker and Shri. K.G.Kashaliker for making available the best possible computer services.

Lastly, I am thankful to all those who helped me directly or indirectly in one or other.

Kolhapur

Halingali, Shankar, P.

15/06/1994