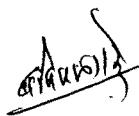


DECLARATION

I hereby declare that this Dissertation entitled "A Comparative Analysis of Management Practices in Cooperative and Private Sugar Factories" has been composed by me and submitted to SHIVAJI UNIVERSITY, KOLHAPUR, for the award of the Degree of MASTER OF PHILOSOPHY in COMMERCE AND MANAGEMENT. The present work is of original nature and the conclusions drawn therein are based on the data collected by myself.

To the best of my knowledge, the matter presented in this Dissertation has not been submitted earlier for the award of any other Degree of Shivaji University.

Kolhapur
November 30, 1992


(B.V. Valgadde)
Research Candidate