This is to certify that the Dissertation entitled "A Comparative Analysis of Management Practices in Cooperative and Private Sugar Factories" is а genuine and bonafide work prepared by Shri.B.V.Valgadde under my supervision and guidance and submitted SHIVAJI UNIVERSITY. to Kolhapur for the award of the Degree of MASTER OF PHILOSOPHY in COMMERCE and MANAGEMENT.

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

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Kolhapur November 30, 1992