DECLARATION

I the undersigned, hereby declare that this dissertation work entitled "Human Resource Accounting - A study with special reference to Maschinenfabrik Polygraph (India) Limited., MIDC Shiroli Dist. Kolhapur is completed by me under the guidance of Prof. V.M. Chavan and submitted to the Shivaji University, Kolhapur for the award of M.Phil degree in Commerce and Management. The empirical observations included in this report are based on the data collected by myself while preparing this report and the conclusions are based on the actual study conducted by me. I have not copied from any source.

Place : Kolhapur

Satishchandra B. Dhavale Research Candidate

Date : 15/09/1992.