

ACKNOWLEDGMENT

I had the privilege to complete this dissertation under the guidance of Prof. V.M. Chavan, who constantly encouraged me to proceed further, gave special attention to my difficulties and was ahead of me to put pressure to complete my dissertation sooner.

I am grateful to director Prof. A.D. Shinde, Principal Dr. P.S. Rao and Prof. T.A. Shiware, Executive Member of Commerce Faculty, Shivaji University, Kolhapur and other professors of Shahu Institute, Kolhapur for their encouragement received to me during the period in completion of the dissertation.

I would like to express my deep sense of gratitude Mr. Panditrao Manager (P & A) of Maschinenfabrik Polygraph (India) Limited., Mr. Mule Asst. Manager (Costing) of the factory, Mr. J.B. Patil & Mr. Haridas of the factory who spared no pains in going through my script and gave words of appreciation frequently. I am also immensely grateful to the executives of the factory and (Dr.) Rajendra Parijat Chief, Base Operations (MIS), Kolhapur for their prompt response and co-operation in providing a great deal of information regarding my research study.

I am also thankful to the librarian and staff of the library as well as office staff of Shahu Institute who have extended unusual co-operation to me which prompted me to complete study in time.

My heartfelt gratitudes to all of them and to many more who kindly spared their time to go through my work and gave frank comments to improve the quality of my dissertation.

This acknowledgment will be complete unless I express my indebtedness to my family members who supported me financially as well as morally to under take and complete my M.Phil in Commerce and Management.

I am also thankful to Mr. Sanjay Watharkar for his keen interest in typing clearly and accurately.

Place : Kolhapur.

Date : 15/09/1992.


Satishchandra B. Dhavale
Research Candidate