

ACKNOWLEDGEMENT

I wish to acknowledge my sincere gratitude to my guide Dr. Mrs. V. A. Salokhe for their enriching guidance, constant support and encouragement in carrying this research study.

I would like to extend my deep sense of gratitude to the staff of HALASIDHANATH SAHAKARI SAKHAR KARKHANA LTD. NIPANI.

I further sincerely thankful to N. R. Patil (Principle Govt. First Grade College, Raibag) and Mr. Mhalunkar Sir and Dr. Suryawanshi Sir (Lecturer in Department of Commerce and Management, Shivaji University, Kolhapur) for their valuable suggestions and support and also to those persons who are directly or indirectly helped me in carrying this research study.

Place : KOLHAPUR

Date : 13 /01/2009


Shital. S. Salunke