

---

## A C K N O W L E D G E M E N T

---

I take this opportunity to expressed my feelings of gratutied towards many of dignations institutions and individuals who helped me in the preparation of this disssertation. Which to be submitted to Shivaji University, Kolhapur for the partial fulfilment of the degree of Master of Philosophy in Commerce.

I must thanks prof. S. V. Deshpande, my guide for this valuable guidance and suggestions. It would have been very difficult for me to complete the work of this report without his guidance. Similarly my thanks are also due to Prof. Dr. V. V. Khanzode for his encourgement and guidance.

I must expressed the feeling of gratuted towards principal A. H. Garud. Rajarshi Chh. Shahu College, Kolhapur for his encouragement.


My greatful thanks are also due to Mr. S. A. Kulkarni, training officer of Kirloskar Brothers Ltd., Kirloskarwadi, who helped me by allowing me to collect the necessary data. I am also greatful to Mr. Borde and Shri. Killedar, Mr. Pujari and other staff of Kirloskar Brothers Ltd., Kirloskarwadi.

I will fail in my duty if I do not express feeling of gratitude towards my colleague Prof. S. G. Bhirud and Prof. U. N. Shinde of Rajarshi Chh. Shahu College, Kolhapur for their valuable co-operation and suggestions.

My special thanks are due to my friends Prof. A. D. Bhosale, Prof. K. T. Ghodake, Prof. V. V. Mahamuni and Prof. K. R. Patil and other colleagues who directly and indirectly helped me in the work of this dissertation.

I am also thankful to non-teaching staff of my college especially Mr. P. D. Soudikar and B. D. Devadkar and Mr. K. A. Momin.

I am grateful to Mr. Ramakant P. Tayshete, Proprietor of Chaudhari School of Typing, who completed the work of typing and binding neatly and attractively.

  
( VILAS D. PHUKE )

PLACE : KOLHAPUR

DATE : 15-5-87

.....