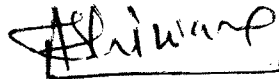


## C E R T I F I C A T E

This is to certify that the dissertation entitled " A STUDY OF COSTING SYSTEM IN LETTER PRINTING PRESS IN KOLHAPUR CITY " is a genuine and bonafide work prepared by Shri C. A. Shinde under my guidance and supervision and submitted to the SHIVAJI UNIVERSITY, KOLHAPUR for 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 M. Phil. Degree of Shivaji University, Kolhapur or any other University.



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