## ACKNOWLEDGEMENTS

It is due to sincere efforts of several people that this Dissertation has taken its present form. I take this opportunity to express my heartfelt thanks to those gentlemen who had involved themselves in my work as if it were their own.

I express my deep sense of gratitude to Prof. A.D. Shinde Director, Chhatrapati Shahu Central Institute of Business Education and Research, Kolhapur for the academic atmosphere and pleasant to make us feel that there was no special burden on us to undertake this work. His suggestions have improved the quality of this work.

I owe my indebtedness to Prof. T. A. Shiware under whose guidance this dissertation work was done. I am confident that under guidance of Prof. T.A. Shiware I could even undertake more difficult tasks and reach greater heights.

It is much valuable to express my sincere thanks to Principal,
Abhaykumar G. Salunkhe, Secretary Shri Swami Vivekanand Shikshan
Sanshtha, Kolhapur who inspire me and deputed for M. Phil study leave.

I could gain this dissertation in completion to award the M.

Phil. degree because of sincere efforts and support of Principal

P.U. Sheth, Kakasaheb Chavan College, Talmavale. My heartfelt thanks

for his extended co-operation and help.

I could gain more knowledge about costing through cost Auditor and our part time professor. His sincere help and guidance contributed much to the quality of the work. A discussion with Mr. J. B. Chavan

and Mr. S. R. Chourasiya, Dr. M. M. Ali would make any one enlightened.

I also thank to Mr. V. R. Joshi, Manager, Government Press, Mr. V. D. Patil, Manager, Shetkari Sahakari Press, Mr. Pawar, Manager, Ghatge Patil Pac Printers Pvt. Ltd., Mr. Shripad Gosavi and Mr. Digambarpant Kulkarni, Working Partners for their valuable suggestions and extensive co-operation to me.

A word of gratitude would not suffice the help extended by Principal P.S. Rao, Chhatrapati Shahu Central Institute of Business Education and Research Centre, Kolhapur. I am thankful to him not only for his helping with proper guidance but also for his sincere efforts to see me come out with flying colours.

I thank Prof. A. R. Patil, Prof. B. S. Patil, Prof. S.S.Salunkhe, Prof. S. M. Pawar, Prof. A. S. Karande, Prof. V. M. Chavan, Prof. V.P. Wadkar and Prof. C.S. Shetti for their sincere help and co-operation in obtaining the literature.

My thanks are also due to the management and staff of press for their co-operation and hospitality during my visit to their offices and printing presses.

I also thanks Mr. S.A. Sapre, Ex. Director of Government Printing & Stationary Department for their timely help and guidance.

The face lift for this dissertation was given by Mr. 3. L. Jadhav, Typist who oblidged me by typing out the matter neetly and quickly. His sincere effort brought this dissertation its present shape.

Valuable suggestions of my elders could eliminate the mistakes that would have acquired in this dissertation.

As I turn this page I am reminded of the days with my dear friends in the institution of Kolhapur and the persons who directly and indirectly helped and guided me to complete my work --- dissertation.

This dissertation remains and reminiscence of my pleasant association with their gentle persons.

C. A. SHINDE