1) :	B.K.BHAR	: '	"Cost-accounting Methods and Problems",Academic Publishers, ll Panchanan Ghosh Lane, Calcutta; 1983.
2)	S.B.CHOUDHARY	:	"Analysis of Financial Statements", Asian Publishing House, Bombay; 1965.
3)	Batty J.	:	"Management Accounting", Mocdonald and Evans, London; 1966.
4)	Erich Helbert	:	"Techniques of Financial Analysis", Richard D. Irwin, Inc; 8th Ed. 1971.
5)	S.C.Kuchal	:	"Corporate Finance, Principles and problems", Chaitanys, Allahabad; 1976.
6)	I.M.Pande	:	"Financial Managemnet", Vikas Publishing House, New Delhi; lst Ed. 1979.
7)	P.V.Kulkarni	:	"Financial Management : A Conceptual Approach", Himalaya Publishing House, Bombay; 2nd Ed. 1983.
8)	K.V.Smith	:	"Management of Working Capital" New York, West; 1974.
9)	Manmohan and Goyal S.N.	:	"Principles of Management Accounting", Sahitya Bhavan, Agra 5th Ed. 1979.
10)	P.K.Gupta	:	"Principles and Practice of Cost Accounting", Agra Book Stores, Agra; 1974.
11)	J.Batty	:	"Standard Costing", Macdonald and Evans, London; 4th Ed. 1975.
12)	N.P.Agrawal	:	"Analysis of Financial Statements", National Publishing House, 23, Darya Ganj, New Delhi; 1981.

		- 1			
13)	R.D.Agarwal	:	"Co-operative Management, Principles, Policies and Practice", Vaikunth Mehta National Institute of Co-operative Management, Pune; 1977.		
14)	L.A.Allen	:	"Management and Organization", McGraw Hill, New York; 1958.		
15)	J.K.Jain	:	"Industrial Management", Kitab Mahal, Allahabad ; 1977.		
16)	S.Neelamagham	:	"Management Development, New Perspective and View Points", Kalyani Publishers, Delhi; 1977.		
17)	A.K.Shah	:	"Professional Management for Co-operatives", Vani Educational Books, New Delhi; 1984.		
18)	T.E. Stephenson	•	"Management in Co-operative Societies", Malbourns Boronto, London; 1963.		
19)	V.Venkaiah	:	"Impact of Agro-Based Industries on Rural Economy", Himalaya, Publishing House, Bombay; 1987		
SUGAR					
1)	G.A.Nikam	:	"Financial and Cost Analysis of Sugar Co-operatives" Indu Prakashan, 3 Indrayani Patrakar Nagar, Pune; 1991		
2)	N.R.Inamdar	:	"Government & Co-operative Sugar Factories" Popular Prakashan, Bombay 1965		
3)	B.S.Baviskar	:	"The Politics of Development Sugar Co-operatives in Rural Maharashtra", Delhi Oxford University Press (New Delhi) 1980.		
4)	D.G.Kulkarni	:	"Tropical Sugar", Dnyanjyot Prakashan, Poona 1971.		

- ii -

5) P.G.Thombare	:	"Sugar Industry of India", The Kolhapur Writers Co-op.Scciety Ltd.,Kolhapur, 1974				
6) Leon V.Hirsch	:	"Marketing in an Underdeveloped Economy : The North Indian Sugar Industry", Prentice Hall Inc.1961				
7) G.S.Kamat	:	"Management of Co-operative Sugar Factories in Maharashtra", Maharashtra Rajya Sahakari Karkhana Sangh, Bombay.				
8) R.N.Agrawal	:	"Sugar Industry of India - My Recollection", Popular Prakashan Pvt.Ltd., Bombay, 1st Ed., 1976.				
9) Y.J.Mohite	:	"Sugar Industry of Maharashtra : A Blue Print for Progress", Govt. of Maharashtra, Bombay, 1974				
REPORTS						
l) S.N.Gundurao	:	Rehabilitation and Modernisation of Sugar Factories in India, Part-I and II, 1965				
2) G.A.Nikam	:	Analysis of Cost of Sugar Manufacturing, In Co-operative Sugar Factory, A Case Study of Gangapur S.S.K.Ltd., Gangapur				
3) Annual Report	:	National Federation of Co- Operative Sugar Factories Ltd., New Delhi, 1981-82.				
4) Annual Report	:	National Federation of Co- Operative Sugar Factories Ltd., New Delhi, 1983-84.				
5) B.N.Banarjee	:	Cost Structure of the Sugar Industry and the Fair Price for Sugar, Bombay, 1969.				
6) S.R.Sen	:	Report of the Sugar Enquiry Comission, October, 1965.				
7) B.Shivraman	:	Report of the Agricultural Price Commission on Price Policy for Sugarcane, 1968-69.				

.

- iv -

DIRECTORIES

- 1) The Stock Exchange Official Directory, Bombay Sugar and Breweries and Allied Industries, 1980 and 1985.
- 2) Bharat Sugar Directory, Pune, 1983-84 and 1987-88.
- Co-operative Sugar Directory and Year Book New Delhi, 1983-84 and 1985-86.

OTHERS

- Indian Co-operative Review, National Co-operative Union, New Delhi. Vol. XXIX No.1, July 1991 and Vol. XXVII No. 4, April 1990.
- 2) Co-operative Perspective A Journal of Co-operative Management, Vaikunth Mehta National Institute of Co-op. Management, Pune, Vol. 25, No.3, Oct.-Dec.,1990 and Vol. 26, No.4, Jan.-March, 1992.
- 3) Co-operative Movement at a Glance in Maharashtra State Annual Reports from 1979-80 to 1989-90.
- 4) Bye-laws and Annual Reports of the Bhogawati Sahakari Sakhar Karkhana Ltd., Tulshidasnagar, Tal. Barsi, Dist. Solapur
- 5) Article on Sugar Industry in U.P., "How Co-op. Sugar Mills face Management Problems", by Dr.G.K.Gupta, General Manager/ Secretary, Kisan Sahakari Chini Mills Ltd, Nanauta (Saharanpur), Agriculture and Industry Survey, 1990-91.
