



C E R T I F I C A T E

This is to certify that the dissertation entitled " Analysis and Interpretation of Financial Statements of Rajarambapu Patil Sahakari Sakhar Karkhana Ltd;, Rajaramnagar Post Sakharale Dist. Sangli ; A case study (1980-81 to 1984-85), which has been presented by Shri Dinkar Dattu Pujari, of Karmaveer Bhaurao Patil College, Islampur in partial fulfilment of the degree of Master of Philosophy in Commerce and Management, has been carried out under my supervision and guidance. To the best of my knowledge matter presented in the dissertation has not been submitted earlier for the award of M.Phil dissertation or any similar degree of the Shivaji University, Kolhapur or any other university. I, thus recommend that the dissertation be forwarded to the university for evaluation.

*(Signature)*  
 ( DR. C.S. SHETTI (SHRESHTHI)

Place : Kolhapur

Date : 30th Dec. 1986

