

**C E R T I F I C A T E**

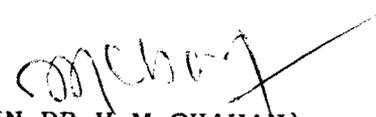
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This is to certify that SHRI ARUN ANNA KORE has completed his research work " A comparative Study of Cost Accounting Systems in Co-operative Spinning Mills in Ichalkaranji " for the Degree of M.Phil in Commerce and Management. He has carried out his research work in all stages on his own efforts and under my guidance and supervision.

I am fully satisfied with the research work. The dissertation has not been used for the award of M.Phil Degree of any other University.

Place : Kolhapur

Date : 29.12.93.

  
(PRIN.DR.V.M.CHAVAN)  
Research Guide