

## **DECLARATION**

I hereby declare that this dissertation entitled "A Comparative Study of Cost Accounting Systems in Co-operative Spinning Mills in Ichalkaranji " is written by me and submitted to Shivaji University, Kolhapur for the Degree of M.Phil. The present work is of original nature and the conclusions are based on the primary & secondary data collected from appropriate sources. To the best of my knowledge this work has not been submitted for the award of any degree of any other University.

Place : Kolhapur.  
Date : 29.12.1993.

  
(A. A. KORE)  
Research Student.