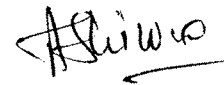


**CERTIFICATE**

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THIS IS TO CERTIFY that the Dissertation entitled "A STUDY OF COST ACCOUNTING SYSTEMS ADOPTED BY SELECTED INDUSTRIAL UNITS IN KOLHAPUR CITY" is a genuine and bonafide work prepared by Shri.P.B.PATIL under my supervision and guidance and submitted to SHIVAJI UNIVERSITY, KOLHAPUR, in partial fulfilment of the requirements for the award of the Degree of 'MASTER OF PHILOSOPHY in COMMERCE and MANAGEMENT.

To the best of my knowledge and belief, the matter presented in this Dissertation has not been submitted earlier for the award of this or any other Degree to Shivaji University or to any other University.



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May , 1992

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