

ACKNOWLEDGEMENT

I wish to express my deep sense of gratitude, to principal Dr. P.S. Rao, chh. shahu central Institute of Business Education and Research , Kolhapur for his valuable guidance and aid which inspired me throughout my dissertation work.

It is a great pleasure for me to offer my gratitudes to prof. A.D.Shinde, Director of the chh. Shahu Central Institute of Business Education and Research, Kolhapur and to Dr. T.A. Shiware, Dean of the Commerce faculty Shivaji University, Kolhapur. I am also very much thankful of the Institute, teaching & non-teaching staff for entering me all Co-operation possible for completing my M.phil Course.

I also express my sincere gratitudes to wards principal R.D. Rade and Principal M.V. Jogalekar. Dr.A.C. Uthle, Prof. H.G.Patil, Prof.S.S. Gramphadye and Prof V.S. kadam for extending their helping hands when ever required and for giving valuable advice and encouragement during this work.

I am thankful to my friends Shri C.D. Shinde, Shri L.G.Kasture, Shri S.S. Khambhe, Shri.K.P.Inamadar , Shri A.R. Kore, Shri S.L. Jadhav, for not only helping me but also encouraging me throughout this work.

I must offer my thanks to Hon- Shri. Jayantrao Patil (M.L.A.) Chairman Rajarambapu Patil Sahakari Sakhar Karkhana Ltd.; Rajaramnagar, Shri. R.S. Baste M.D. office superintendent Shri.B.D. Patil.

At last I sincer that prof S.R.Pawar Prof D.T. Patil Prof B.K. Mane Prof. V.K. Khot and Prof H.R. Patil . Who inspired and encouraged me for my studies.

I hope this work would enjoy wide acceptance which it deserves in my opinion.