## **EXPENDITURE AS A TAX BASE : A CONCEPTUAL EVALUATION**

A DISSERTATION SUBMITTED TO SHIVAJI UNIVERSITY, KOLHAPUR IN PARTIAL FULFILMENT OF THE REQUIREMENTS FOR THE AWARD OF THE DEGREE OF

MASTER OF PHILOSOPHY IN COMMERCE & MANAGEMENT

BY Mrs. Sharmila Vivek Kumbhojkar M, Com.

> UNDER THE GUIDANCE OF Dr. P. G. Kulkarni

B. Com., LL B., F. C. A., Ph. D.

CHHATRAPATI SHAHU CENTRAL INSTITUTE OF BUSINESS EDUCATION AND RESEARCH KOLHAPUR (MAHARASHTRA)

1993 - 94