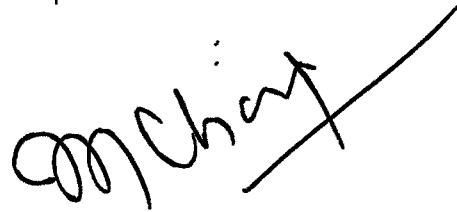


CERTIFICATE

This is to certify that the dissertation entitled "Human Resource Accounting A STUDY with special reference to Maschinenfabrik Polygraph'(India) Limited MIDC, Shirol, (Dist. Kolhapur) is a genuine and bonafide work prepared by Mr. Satishchandra B. Dhavale under my guidance and submitted to the Shivaji University, Kolhapur for the award of the degree of Master of Philosophy in Commerce and Management.

To the best of my knowledge the matter presented in the dissertation has not been submitted earlier to this University or any other University for any other University for any degree.



Place : Kolhapur

Date : 15/09/1992

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