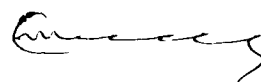


CERTIFICATE

This is to certify that the thesis entitled "A study of Basic Skills in Commerce with reference to the Restructured Programme Modified Syllabi and Vocationalization the First Degree Education, (University of Pune)" by Shri. K. R. Shimpi, for the award of the degree of Doctor of Philosophy in Commerce, is his original work, carried out under my guidance and supervision.

I further declare that to the best of my knowledge and belief, this work has not been submitted to this or any other University for the award of any other Degree, Diploma or Membership.

Place - Nashik-5
Date - 20th January 2005



Dr. E. B. Brahmkar
Research Guide