ACKNOWLEDGEMENT

It is my great privilege to express my deep sense of gratitude to my research director Dr. Ashok Kumar Singh, Faculty of Commerce, H.C.P.C. College, Varanasi for his valuable guidance, interest, inspiration, encouragement and affection throughout the period of my study.

I am extremely obliged to Dr. Pramod Kumar, Faculty of Commerce, Govt. P.G. College, Obra-Sonebhadra, who has been constant source of encouragement and inspiration during the course of the study.

I sincerely offer my thanks to Head of Department, Faculty of Commerce, H.C.P.G. College, Varanasi for his valuable suggestions and encouragement which I received from them during my research work.

I am highly grateful to Principal of H.C. P.G. College, Varanasi (U.P.) who helped me from time to time in various ways in the completion of this humble task.

I feel an unbound pleasure and sense of gratitude in recording the help and cooperation which I received from a large number of personnel during the course of collection of data. It is deeply set in my memory how the tedious task of collection of data was gathered because of the help and enthusiasm from many. Though large number of Cost Auditors from all cadres was sympathetic and cooperative to me yet special, mention needs of S/Shri G.N. Venkataraman, President of ICWAI, Mr. A. K. Agarwal, fountain Chairman of ICWAI, New Delhi Centre, who really showed their keen interest in involvement for their suggestions and constructive Cooperation, I feel highly obliged.
I wish to record the appreciation of my mother Smt. Parwati Devi and Brother Dr. Anil Kumar and my wife Dr. Sadhana Prajapati without whose support the present research work would not have been the light of the day.

I am also grateful to my friends and well-wishers especially S/Shri Prem Nath Jha and Dr. Anil Kumar who have immensely contributed in bringing about the volume in the present form.

Lastly, I offer my sincere thanks to the respondents for their substantial and sustainable cooperation during the course of field study.

(Sunil Kumar)