Before entering into this project, I acknowledge with reverence and offer my sincere thanks with profound gratitude to the great sources of inspiration for the invaluable service rendered and kindness showered upon me by way of guidance to these dedicated luminaries whose service went all the way towards complete of this research. I thank God for giving me the strength and energy to complete this research work. It is my pleasant duty to express deep sense of gratitude to our Registrar and the Controller of examination, Bharathidasan University Trichy for their kind patronage. I articulate my sincere thanks to Rev. Dr. P. Monokaran, Principal, Bishop Heber College, for providing me an opportunity to pursue the Doctoral program in the Institution.

I would like to express my immense gratitude to thank toward my eminent & mentor guide Dr. D Joseph Anbarasu, (Head and Associate professor in Commerce) Bishop Heber college-Autonomous for his sustained guidance, encouragement and insight throughout the period of research work for his valuable guidance showed in every stage of the research work. He had given his precious time and plays a key role to complete the work. I would like to thank Dr. L. J. Chaarlas, Associate Professor in Commerce St. Joseph's College Trichy for his kind co-operation, continuous help and valuable stream of suggestions for the successful completion of the Research. I am grateful to Dr. N. Subramanian, Head and Associate Professor in commerce, Urumu Dhanalakshmi College, Trichy. Dr. Subbiah Syndicate Member of Bharathidasan University (Department of English) for their timely valuable counsel.

I also thank my colleagues Dr. K. Mahuthammal, (Head and Associate professor in commerce), Mrs. B. Bhuvneswari, Associate professor in commerce for their support and help. I take pleasure in conveying humble thanks to Fg. offr. A Sheeba Princess. Assistant Professor in English and other Faculty members of commerce department Bishop Heber College Trichy for their valuable time spending, and who all offered me help at various stages in completing this research. Last but not the least; I would like to thank my mother Mrs. Thavamani Devi for her selfless assistance and prayers throughout the research. And my partner K. Balusubramani, my two sons K.B Shree Bala Mukesh and K.B Kamalesh gifts from god, without whose help this would have never materialized.

Mrs. Kala Ganesan