ACKNOWLEDGEMENT

A thesis is never an individual work. Instead, it requires the support and guidance of many people for its successful completion. I thank all those who have either directly or indirectly helped me to complete my research work. First and foremost I wish to thank my guide, Dr. N. CHANDRASEKARAN, Associate Professor and Head, PG and Research Department of Commerce, Salem Sowdeswari College, Salem – 10 for having given me this golden opportunity to do research under his inspiring guidance. He has remained a constant source of encouragement throughout my research work. The intellectual discussion, informative suggestion and his humanity have left a lasting impression on me.

I feel great pleasure to thank our beloved Correspondent and Secretary Smt. A. KANNAMMAL, Executive Trustee Mr. J.K.A. KUMARARAJAH, and the Principal Dr. V. BALAJI, Salem Sowdeswari College, Salem - 10 for giving such wonderful opportunity and motivation to undertake this research work.

I wish to express my deep sense of gratefulness to faculty members and non-teaching staff of Salem Sowdeswari College both aided and Self – Financing, Salem -10 for their excellent co-operation during the period of my study.

I owe my sincere thanks to Dr. C. SELVARAJ, former Head and Professor, Department of Commerce, Salem Sowdeswari College, Salem, for his valuable suggestions.

I am indebted to PERIYAR UNIVERSITY, BHARATHIAR UNIVERSITY, SRI VASAVI COLLEGE, ERODE which have permitted me to
refer journals, magazines and books during various stages of my research work and P.S.G. Institute of Management, Coimbatore for their co-operation in providing me necessary data.

I extend my sincere thanks to **Dr. D. KUMARESAN**, Principal, Minerva College of Arts and Science, Jalakantapuram, Salem for his valuable services in my research work.

I feel great pleasure to thank our beloved Secretary **Smt. N. SENDAMARAAIL**, Managing Director, **Mr. S. OMM SHARRAVANA**, Executive Director, **Mr. S. OM SINGARRAVEL**, JKK Nattraja Educational Institutions for giving such wonderful opportunity and motivation to complete my research work successfully.

I extend my sincere thanks to **Prof. Dr. C. SURESHKUMAR**, Principal, JKK Nattraja College of Engineering & Technology for his inspiring guidance and valuable suggestions that helped me for the successful completion of the project report. I also thankful to the faculty members and non-teaching staff of J.K.K. Nattraja College of Engineering and Technology, komarapalayam for their excellent co-operation during the period of my study.

I am thankful to those writers whose contributions are acknowledged in the end notes and bibliography.

I take this opportunity with pride and pleasure to extend my heartiest gratitude and profound thanks to my beloved father late **Mr. P. MUTHU** and my mother **Mrs. M. MUNIAMMAL**, my wife **Mrs. A. ATTHAMMAL**, and my cute
daughter **M.M.SANMIDA** and son **M.M.JEEVATHAN** for supporting and encouraging me to pursue this research.

Above all I offer my humble thanks and I would like to bow before that almighty who gave me a chance to pursue my higher education and imbued the energy and enthusiasm through ramifying paths of ups and downs of my efforts.

**M.MURUGESAN**