

Acknowledgements

I express my deep sense of gratitude to Dr.N.Subramani M.Com., M.Phil., PGDCA., MBA., Ph.D. Reader in commerce, Urumu Dhanalakshmi College-Trichy, my Guide, who was instrumental in structuring the topic, 'the spirit of co-operation academically dressed up in an innovative and acceptable business form,' hats off to that broad minded gentleman with a visionary outlook, a man of both head and heart. But for his active, vibrant and constructive co-operation, this kind of ideology would have never become a reality. An able and scholarly guide indeed.

My sincere thanks are due to Dr.A.Jalal, Reader in Commerce, Khadir Mohideen College-Adirampattinam, and Dr.M.Selvam, Reader in Commerce, Bharathidhasan University-Trichy for their consistent and sustained encouragement throughout my research work.

I express my heartfelt gratitude to the in-charge of Ph.D section of Bharathidasan University-Trichy for the kind patronage and encouragement given to me throughout my Research study.

I am immensely grateful to the Head of Materials Management / Fossil Boilers Department / BHEL-Trichy & Employees of Inflammable stores section who helped me to collect the required data for completion of the project, and also providing conducive environment for successful completion of the Research study.

My heartiest thanks and deep sense of gratitude to my family members who helped me at home for typing, correction, computerization & compiling work .