

ACKNOWLEDGEMENT

I wish to express my deep sense of heartfelt gratitude and propound thanks to my guide **Dr. (Mrs.) S.Banumathy, M.Com. MBA., M.Phil., Ph.D.**, Associate Professor and Head, Department of Commerce, V.V. Vanniaperumal College for Women, Virudhunagar for her direction in selecting this topic and valuable, constructive, active and perennial guidance, eminent suggestions, perpetual interest and constant encouragement throughout the course of this study.

My gratitude is due to **Shri. A.P. SELVARAJAN, SECRETARY** and **DR. K. NATARAJAN, PRINCIPAL/DIRECTOR** of **Sri Kaliswari Institute of Management and Technology, Sivakasi** for their constant encouragement and permission to carry out this research work under part-time basis.

I extend my sincere thanks to the faculty members of the Sri Kaliswari Institute of Management and Technology for their kind cooperation and help during the course of the work.

I remember with gratitude **Dr. (Mrs.) S.KANMANI, Principal**, Sri Kaliswari College, Sivakasi, who is kind enough to permit me to complete the research work

My special thanks are due to **the diary producers, middlemen, retailers, traders in Sivakasi**, who had contributed their valuable share in furnishing full details regarding the subject under study.

I owe a deep sense of gratitude to all the respondents who have provided the required information for completing the research work.

I reveal the same sense of gratitude to my uncle **Thiru. S. Prabu Rajan, B.Com.**, for his assistance and encouragement to complete the research work.

I express my sincere thanks to **Dr. Major.S.Elangovan, M.Com., M.Phil., Ph.D.**, Head, Department of commerce, Ayya Nadar Janaki Ammal College, Sivakasi for his valuable help to complete the research work.

My sincere thanks to **Dr. (Mrs.) M. Subasini, M.Com., M.Phil., Ph.D.**, Head, Department of Management studies (UG), V.V.Vanniaperumal College for Women, Virudhunagar and **Dr. N. Kannan**, Associate Professor and Head (Rtd.), Department of Chemistry (PG.), ANJA College, Sivakasi for their help and valuable suggestions.

I express my sincere thanks and gratitude to my father **Thiru. M. Jayarajan** for his humane help in the successful completion of this study. On a personal note, I record my sincere thanks to my husband **Thiru. A. Marimuthu, M.A.(Hindi), M.Phil.**, who had done yeoman service in bringing up this treasure to the vision of the work. I convey my profound thanks to all my family members who were helpful in my endeavour.

Finally, I express my thanks to a host of others unnamed here, yet, whose help have been useful to me in many ways in the completion of my research work.

J. Premalatha