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**CERTIFICATE**

This is to certify that S. Kuppan bearing Roll No. 6981 a student of Ph.d in Commerce., in the Madurai Kamarajar University has under gone his dissertation entitled "**A STUTY ON MANAGEMENT ACCOUNTING PRACTICES IN CO-OPERATIVE SUGAR INDUSTRIES IN TAMIL NADU**" is a confide research work done by him under my guidance and strict supervision.

This Dissertation is an original and it has not previously formed the basis for the award to any candidate, of any degree, diploma, fellowship or other similar titles of any University or Institution to the best of my knowledge and belief and I recommend the dissertation for evolution.

The thesis represents entirely an independent work on the part of the candidate.

Place: Madurai.

Date:

(Dr. S.DAVID AMIRTHARAJAN)