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DECLARATION

I, the undersigned, **KALPESH B. GELDA**, Assistant Professor of National College of Commerce, Ahmedabad hereby declare that the research work presented under this dissertation is carried out under the supervision of Dr. Bhavsinh M. Dodiya, Assistant Professor at Smt. B.V. Dhanak Arts, Commerce, Science and Management College, Bagasara, Amreli.

I further declare that the research work is my original work. The work contained in this dissertation has not been previously submitted to any other university for any degree.

Place: Rajkot

[KALPESH B. GELDA]

Date:

(REGISTRATION NO: 5174)

(DATE OF REGISTRATION: 01-01-2013)