ACKNOWLEDGEMENT

I am thankful to the Chairmen and Managing directors, Chief Accountants, Chief Engineers, Chief Chemists, Work managers, Labour officers, Workers of the six sample co-operative sugar factories in Kolhapur district for providing me all the required information, financial as well as technical data, all other documents like Annual reports, and R.T. 8 charts as well as detailed information while discussing the various issues when visited the respective sugar factories.

My special thanks to my Guide Dr. W. N. Salve, Shri. Venkatesh Mahavidyalaya, Ichalkaranji, for extending his valuable help, source of guidance and motivation for pursuing this project.

I am also thankful to Prin. N. K. Patil, Yashvantrao Chavan Mahavidyalaya, Warananagar. I am indebted to Shri. P. G. Mede, Managing Director of Chh. Rajaram Co-op. Sugar factory Kasaba-Bawada, who shared with me his views and commented on my work. I am thankful to Prin. S. R. Patil, Smt. Sushiladevi M. Desai Kanya Mahavidyalaya, Peth Vadgaon and Prof. Jaykumar Desai, Secretary, Shikshan Prasarak Mandal, Kolhapur for their inspiration.

I express my wholehearted thanks to Dr. A. A. Dange (H.O.D.) Shivaji University, Kolhapur and his colleagues Dr. R. G. Dandge, Dr. V. B. Jugle for their valuable guidance and support for the preparation of the report of this research work. I am also thankful to Dr. P. K. Patil, Head Department of Gokhale College, Kolhapur. and Prof, A. M. Gurav, Commerce college Kolhapur for their guidance.

I express my gratefulness to the management of Datta, Jawahar, Warana, Chh. Rajaram, Kumbhi and Sharad cooperative sugar factories for permitting me to carry out my research work in their premises and their valuable spare time. My thanks are due to Shri. C. B. Birmale, and Shri. R. B. Patil, Chief Accountant and accountant respectively and Shri. Kole Sunil, Chief Engineer, Shetti R. K., Chief Chemist of Sharad cooperative sugar factory, Shri. Chile P. S., Chief Accountant of Warana Cooperative sugar factory, Shri Kumbhar E.
M., Chief Accountant of Chh. Rajaram cooperative sugar factory. Shri. Manohar Joshi, Managing Director of Jawahar cooperative sugar factory, Shri. Shinde B. B., General Manager of Datta cooperative sugar factory and Shri. Shinde V. A., Managing Director of Kumbhi cooperative sugar factory for their valuable guidance and cooperation.

The patience of Shri. Anil Tawandkar my husband and Miss. Pranoti my daughter and Prasad my son for their encouraging support during the course of this research work definitely deserve the mention.

Place : Kolhapur
Date : 24-12-2012

Surekha A. Phakade
Research Student