STATEMENT

(a) The research work embodied in this thesis on "A STUDY OF ENVIRONMENTAL ACCOUNTING AND DISCLOSURE PRACTICES IN LISTED INDIAN COMPANIES" submitted for the award of the Ph.D. degree under the faculty of commerce (specialization in accountancy), has not been previously submitted to Gujarat University or any other university for any other degree or diploma.

(b) To the best of my knowledge, no work of this type has been reported on the above subject, since I have discovered new relation of facts, this work can be considered to be contributory to the advancement of knowledge in environmental studies and commerce.

(c) All the work presented in the thesis is original and wherever references have been made to the work of others, it has been clearly indicated as such and the sources of information, included in the bibliography.

Date :-

(Gurudutta P. Japee)