

## DECLARATION

I hereby declare that the thesis entitled “Target costing And Its Role in Reducing the cost comparison A study of Libya and India” submitted by me to Dr. Babasaheb Ambedkar Marathwada University, Aurangabad, under the guidance of Dr.N.S. Rathi for the award of the degree of doctor of philosophy in the subject of Accounting, in the faculty of commerce is my original research work.

I further declare that to the best of my knowledge and belief, this research work has not been submitted earlier to this or any other university for the award of this or any other degree or diploma.

Date:

Place: Aurangabad

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