

## ACKNOWLEDGEMENTS

*This delightful moment in my life reminds me to acknowledge God for His wonderful plan and to remember to be grateful always for His goodness and mercy. It is truly and incredibly amazing to fulfill once cherished childhood ambition and to achieve the pinnacle of studies now.*

*With sincere gratitude and respect, I am indeed thankful to my Research Guide, Dr. K. NANJE GOWDA, Professor of Commerce, Department of Studies in Commerce, University of Mysore, for his painstaking effort, unwavering patience, dynamism with wide-range of knowledge, consistent guidance, ever-willing assistance and intellectual mindset in completing this research work. I express my deep sense of gratitude to other professors and faculty members at the Department of Studies in Commerce, University of Mysore for having provided the infrastructure in carrying out this research work.*

*I also thank Sir Mahadevaswamy for having rendered his valuable suggestions and his helps. I thank to Dr. Channabasave gowda, Dr. Marigowda, Mr. Madhushudan, Mr. Jaganat and Mr. Mohamed Hussini.*

*My especial thank to Mr. Bahram Barzegar for having rendered his valuable suggestions in applying the statistical tools. I also extended my thanks to Mr. Abedini, Mr. Yarifard and Mr. Valizadeh. I also extend my thanks to non-teaching staff of DOS in Commerce.*

*I owe my special thanks to my beloved wife and loving Son Mahyar.*

*Finally, I thank all those who helped me directly and indirectly in completing this research work.*