
A Thesis Submitted to Kuvempu University, Shankaraghatta, Shimoga
For the award of Degree of

DOCTOR OF PHILOSOPHY

IN

COMMERCE

By

Mr. Bichanga Evans Orina M.Com.
Research Scholar,
Department of Post Graduate Studies and Research in Commerce,
Kuvempu University,
Shankaraghatta-577451, Shimoga
Karnataka, India

Under the Guidance of

Dr. S.B Akash M.Com., Ph.D.,
Associate Professor,
Department of Post Graduate Studies and Research in Commerce Kittur Rani Channama University,
Bhootramahatti, Belgaum, Karnataka, India

Department of Commerce, Kuvempu University, Jnana sahyadri, Shankaraghatta - 577451

2012