I am indebted to many individuals who helped me, directly and indirectly, in various ways in the course of development of this thesis. While I am thankful and grateful to each one of them, I do not think it would be possible for me to thank all of them by name.

I have been teaching and guiding research in the areas of Financial and Management Accounting, Operations Research and Economics at Post-Graduate, M.Phil, and Ph.D. levels for more than three decades. I have had very many occasions to discuss, in the classrooms, most of the matters presented in this thesis. With a sense of pride, happiness and gratitude, I place on record that the students whom I taught for the past thirty three years have really encouraged and enthused me by listening and reacting to, and often commenting on and commending the various issues discussed, in the classrooms, particularly on the subject matter of this thesis. Indeed, they provided me with stimulating environment and general intellectual support. I owe a debt of gratitude to each one of my students.

My debt to Lewis Carroll for the insights he provided through that innocent little girl, Alice, is too great to be dismissed by an entry in the Bibliography. The snippets (taken from his 'Alice in Wonder land and Other Favourites') at the beginning of every chapter in this thesis, I hope, acknowledges it adequately. Fact may be stranger than fiction; but it is fiction which clarifies things more than facts.

I acknowledge my gratitude and thanks to all those authors cited in the Bibliography. I have derived the benefit of their wisdom and knowledge, and quoted many of them.

My good friend Dr. Veluthat Kesavan, Professor of History, Mangalore University, not only helped me in reviewing the entire manuscript but also
has been motivating me by appreciating the logical approach to many of the issues discussed in this thesis. My sincere thanks to Dr. V. Kesavan.

My thanks are due to Mrs. Sukanya Shetty, who was my student for her post-graduate course in Commerce, for typing the first draft of this thesis.

The charts presented in this thesis were drawn to my specifications by Mr. Sathish, Megha Xerox, Mangalore. For executing this job beautifully, I sincerely thank Mr. Sathish.

The printout of this thesis was taken by M/s Shubha Xerox, Mangalore. I express my sincere thanks to Mr. Srinivas, Proprietor, Shubha Xerox, and his staff for beautifully executing this job.

My thanks are due to my friends and well wishers for their encouragement.

I owe a debt of gratitude and a special thanks to Professor S Gopal, Vice-Chancellor, Mangalore University, whose encouragement has been a motivating force for me all through.

I could never have completed this thesis without the support, encouragement, and forbearance of my beloved wife Ranjini and sons Jayanth Parameswaran, and Vasanth Narayanan. To them a bunch of thanks.

Melarkode P Subramanlan