

## **Acknowledgement**

At the very outset, I deeply thank my supervisor Prof. (Dr.) Kartick Chandra Paul., Retired Professor of the Department Business Administration of Vidyasagar University for continuously encouraging , inspiring , guiding, and providing valuable pieces of advice to me in all the phases of writing this thesis. Again, I am very grateful to my guide for giving me time within his busy schedule whenever required to come out of the obstacles faced by me during the proceedings of the research work.

I convey gratitude to all the persons i.e., General Manager and Assitant General Manager of the companies for providing me the necessary data for the big task. Without it, working on this thesis would have become a bit difficult.

My special thanks are for my mother and wife for their prayers and continous support and for motivating me in completing this academic work. Above all, I thank GOD for his presence in all my endeavours.