Acknowledgements

Every journey starts with dreams in eyes and the credit for its realization goes to contribution and support of so many people.

First and Foremost, I thank Almighty – Lord Shiva, the supreme power of the world whose loving presence I have always felt, for bestowing upon me the strength and determination for standing the testing situations and being able to fulfill this endeavor.

गुरु गोविंद दोनों खड़े, काके लागूं पाँय। बलिहारी गुरु आपने, गोविंद दियो मिलाय।।

Since time immemorial the position of a Guru in one's life is at pinnacle. A "Shishya" is shaped through Guru's inspiration, love, care, warmth, discipline, guidance, help, support, co-operation and blessings. Then, be it Guru Dronacharya, Chanakya, Vasishtha or my Guru - Prof (Dr.) CA Amita S. Kantawala. On the fruition of this research, I express my deep and sincere heartfelt gratitude to my esteemed guide M'am Kantawala, for her unfailing encouragement, invaluable guidance and close supervision throughout the tenure of the work. Her commitment, deep involvement, kind co-operation, affectionate suggestions and opportune advices are the pillars of this research. A sheer visionary, her valuable propositions and emphasis on timely and qualitative execution has contributed significantly in bringing this research to its momentous fulfillment. Besides, she has also been a guiding light for my professional growth. I consider myself lucky to be her student and wish to keep learning under her apt guidance. I also wish that she continues to shower her blessings and love on me, as always...

I also extend my deep gratitude to the family of my Guru for their personal affection and care.

या देवी सर्वभूतेषु मातृरूपेण संस्थिता नमस्तस्यै नमस्तस्यै नमस्तस्यै नमो नमः।।

Mother - The first person a kid falls in love with, who epitomizes love, care and sacrifice. My pursuit for academics would not have been possible without her support and I credit her for all that I have achieved. She always stood like a stone to cushion my dreams of engaging in continuous learning and despite the endurances; she has always sheltered me in her loving lap with smiling face. I owe her a deep debt of unconditional love that she has showered on me and her sacrifices. Perhaps, words would fail to adequately express my deep sense of heartfelt gratitude to her for all, that she has done and does for me. I also thank my **Father** who is supportive, loving and caring in his own uncanny ways. I feel fortunate and proud of being their daughter!!!

I owe a debt of gratitude to my younger sister Khushi for understanding my commitment to my research work. She has missed my love, care and guidance more so during her examinations but she has supported me by showing her maturity with zero complaints. I owe her the successful fulfillment of this work.

I am thankful to Dr. Rajkumari Soni for her sisterly guidance and positive motivation during the final stages of my research.

I believe technology in today's times is our best friend keeping our important things safe & secure but with a peculiarity of bugging at most critical times. And for those critical times, I had a Doctor for my ailing Laptop – Mr. Divyang Kaka who has been always there to attend to it whenever it fell sick and his timely intervention has always ensured the smooth flow of my work. I thank him for his this kind gesture. I also extend my gratefulness to Mr. Bill Gates for his wonderful Microsoft Office Suite on which my work has thrived from beginning till completion.

I express gratitude to my friend Himanshu Trivedi, his mother, Mrs. Geeeta Trivedi & Father Mr. Upendra Trivedi for their care. I also thank my friend Dimple Jain for her perennial inspiration and positive thoughts.

I express my genuine gratitude to all the staff members of Hansa Mehta Library specially the members of Reference Section, e-Resource Centre and Xerox Centre.

I extend my gratitude to Assistant Registrar – Jignesh Patel, his spouse – Mittal Patel and all his family members for being that helping next door neighbors during my stay at Vikrambaug.

I extend my heartiest thanks to all my well wishers and friends who have been by my side at the most trying times and situations.

I am experiencing an immense feeling of pride and humbleness for my alma mater, The Maharaja Sayajirao University of Baroda. This place has been my home to learning and instrumental in fulfilling my dreams of higher education by embracing me in her loving arms and providing the possible opportunities and facilities. I wish my journey of learning continues here forever....

> Sumita J. Sbroff September 2012