

### **DECLARATION**

I, **Kamlesh D. Vala**, hereby declare that the entire work embodied in the thesis entitled “**Activity Based Costing: An Effective Tool for Cost Management – A Study of Selected Service Sector Organisation**”, has been carried out by me under the Supervision and Guidance of Prof. (Dr.) Pragnesh B. Shah, Head and Professor, Department of Accounting and Financial Management, Faculty of Commerce, The Maharaja Sayajirao University of Baroda, Vadodara for the award of the Degree of Doctor of Philosophy (Ph.D.) in Accounting and Financial Management [under UGC (Minimum Standards and procedure for Awards of M.Phil./ Ph.D. Degree) Regulation, 2009]. The matter presented in this thesis incorporate the results of independent investigation carried out by me. To the best of my knowledge, the contents of this thesis, in full or in parts, have not been submitted to any other Institute or University for the award of any degree or diploma.

I also declare that I have fulfilled/observed the provisions / requirements, regarding attendance contained in O.Ph.D. 3 (i) of The Maharaja Sayajirao University of Baroda, Vadodara. I have also undertaken and completed course work of 15 credits under UGC (Minimum Standards and procedure for Awards of M. Phil./ Ph.D. Degree) Regulation, 2009.

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