ACKNOWLEDGEMENT

I am blessed by Almighty to get an opportunity to undertake these work and complete it with the support of my Guide who motivated and directed me throughout the journey of my Ph.D.

I am deeply grateful to my Guide Dr. Jayesh K Pandya, Associate Professor, Dept. of Accounting and Financial Management, The Maharaja Sayajirao University of Baroda, who has been the constant source of inspiration to me. I sincerely thank him for his support and expert guidance which made it possible to accomplish my research work.

I would also like to express my gratitude to Prof. Ketan R. Upadhyay, Head of Dept. Accounting and Financial Management as well as Dean, Faculty of Commerce for his support. I am also thankful to all my colleagues in Department of Accounting and Financial management and Faculty of commerce for their motivation.

I also take an opportunity to extend my thanks to Prof.Shirish Kulkarni, retired Vice-Chancellor of Sardar Patel University, Vallabh Vidyanagar for his blessings.

I am also obliged for support provided by Dr. Mayank Rai and Mr. Shrey Pandya during my Ph.D. Journey. I am also thankful to Dr. Anshu Surve for her support in my work.

My thanks are due to Hansa Mehta Library and staff for their valuable support.

I am also grateful to Mrs. Nehal Pandya for her support and affection.

I am highly indebted to my parents Mr. Chandrakant Hindocha and Mrs. Ranjana Hindocha for their love and care which made me stand against all odds and complete my research. I am thankful to my husband Mr. Dhrupal Gandhi for his cooperation and love which made my journey of Ph.D. smooth. I also appreciate my other family members and friends for their support.

May 2023

Ms. Mamata C. Hindocha