



Department of Commerce
Mahatma Gandhi School of Economics & Commerce
Assam University, Silchar
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SILCHAR-788011, Assam, India

CERTIFICATE

Certified that the thesis entitled “**Financial and Management Accounting Practices in Micro, Small and Medium Enterprises (MSMEs): An Analytical Study in Tripura**” for award of the Degree of Doctor of Philosophy in the Department of Commerce submitted by Md. Safiqul Hassan (Registration No: PhD/1867/12, dated: 20/04/2012) is the outcome of a bonafide research work done under our supervision. To the best of our knowledge and belief, this work has not been submitted previously for any other degree of this or any other university.

It is further certified the candidate has complied with all the formalities as per the requirements of Assam University. We recommend that the thesis may be placed before the examiners for consideration of award of the degree of this university.

Dr. Brajesh Kumar

Name and Signature of the

Co-Supervisor

Prof. Nikhil Bhusan Dey

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