

CERTIFICATE

This is to certify that the thesis entitled '**Capital Budgeting Practices in India: A Study of the Role of Non Financial Factors in Decision Making**' being submitted by *Mr. Dhruba Charan Hota* to the Department of Commerce, University of North Bengal for the award of Degree of Doctor of Philosophy, is a bonafide piece of research work carried out by him under my supervision and guidance. No part of this thesis has formed the basis for the award of any degree or fellowship previously. All documents used by him duly acknowledged. I do further at that the thesis is free from any sort of plagiarism.

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