



DEPARTMENT OF ACCOUNTING AND FINANCIAL
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THESIS CERTIFICATE

This is to certify that the thesis entitled “**Activity Based Costing: An Effective Tool for Cost Management – A Study of Selected Service Sector Organisation**”, submitted by **Kamlesh D. Vala**, to 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] is, to the best of my knowledge, the bonafide record of research work carried out by him under my Supervision and Guidance. 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.

Further certified that, **Kamlesh D. Vala**, Research Scholar, has fulfilled/observed the provisions / requirements, regarding attendance contained in O.Ph.D. 3 (i) of The Maharaja Sayajirao University of Baroda., Vadodara. **Kamlesh D. Vala** has also undertaken and completed course work of 15 credits UGC (Minimum Standards and procedure for Awards of M. Phil./Ph.D. Degree) Regulation, 2009.

Date:
Place: Vadodara

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THE MAHARAJA SAYAJIRAO UNIVERSITY OF BARODA CERTIFICATE

[As per O.Ph.D. 2 under UGC (Minimum Standards and Procedure for Awards of M.Phil./Ph.D. Degree) Regulation, 2009 for 15 Credits to be earned by Ph.D. Scholars]

This is to certify that **Vala Kamlesh Dhirajlal**, Research Scholar, registered under UGC (Minimum Standards and Procedure for Awards of M.Phil./Ph.D. Degree) Regulation, 2009, vide Registration Certificate Number **395** dated **21/01/2011**, for pursuing Ph.D. on has undertaken and completed the course work with the Grade **A**.

STATEMENT OF CREDITS EARNED

Name of Research Scholar: **Vala Kamlesh Dhirajlal**

Faculty/Institution: Faculty of Commerce

Department: Department of Accounting And Financial Management

Paper Number	Course Title	Course Credits	Grade Earned
Core Courses – 09 Credits [Offered At University Level]			
I.	Introduction To Research & Research Writings	3	C
II.	Introduction To Basic Computer Functions & Application For Research Purposes	3	C
III.	Quantitative Research Techniques & Data Analysis	3	A
Departmental Courses – 06 Credits [Offered at Departmental Level]			
IV.	Research In Accounting And Financial Management Review Of Literature	3	A
V.	Research In Accounting And Financial Management Data Analysis And Interpretation	3	A
Overall Grade			A

ACA9/9

Date of Issue: 04-08-2015

Place: Vadodara

Registrar (OSD)

Grade Conversion Table and Grade Calculation Formula

Grade	Grade Points	Range
O	10	Above 9.01
A	9	8.01 – 9.00
B	8	7.01 – 8.00
C	7	6.01 – 7.00
D	6	5.01 – 6.00
E	5	4.01 – 5.00
F	4	Below 4.00

$$\text{Overall Grade} = \frac{\sum (\text{Grade Points} \times \text{Credits})}{\sum \text{Credits}}$$