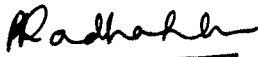


## CERTIFICATE

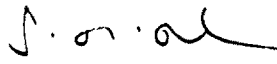
This is to certify that the thesis, entitled "**Financial Accounting of Quality Circle Programme, ISO 9000 Series Quality System Models and TFMEA Technique**" is a record of original research work done by **M.Karthikeyan** in the **Department of Mechanical Engineering, PSG College of Technology, Coimbatore**, as a **Part-Time** Research Scholar during the period of study 1997 - 2001 under my guidance and supervision for the award of the Degree of Doctor of Philosophy in **MECHANICAL ENGINEERING**. I further certify that this research work has not previously formed the basis for the award of any other Degree or Diploma or Associateship or Fellowship or other similar title to any candidate of this or any other University.

Countersigned



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