CERTIFICATE

This is to certify that the thesis, entitled "Investigations on the Financial Accountability of Quality Costing, Quality System Auditing and Zero Defect Manufacturing Programmes", submitted to the Bharathiar University, in Partial fulfillment of the requirements for the award of the Degree of Doctor of Philosophy in MECHANICAL ENGINEERING is a record of original research work done by Mr. M.Rajendran during the period of study 2002 - 2005 of his study in the Department of Mechanical Engineering at PSG College of Technology, Coimbatore, under my supervision and guidance and the thesis has not formed the basis for the award of any other Degree /Diploma / Associateship / Fellowship or other similar title to any candidate of any University.

Countersigned

PSG College of Technology Poetamedu (Colmbittora - Ul 1904 Signature of the Guide

S. R. Devadasan, ph.D. Assistant Professor

Production Engineering Department PSG College of Technology

Coimbatore-641 004, India