

### **Certificate**

This is to certify that Sri Bijoy Gupta, a registered research scholar in the Department of Business Administration of Vidyasagar University has completed his research work for Ph.D. with the title of his thesis “**Working Capital Management in Selected Public Sector Companies: A Comparative Study in West Bengal**”. Sri Bijoy Gupta has shown inventiveness in investigating the working capital management of the selected companies under the study. I acknowledge the thesis is complete in all respect and recommend its submission. I also certify that neither this thesis nor any part of it has been submitted to any university or institute for the award of any degree or diploma.

Supervisor:



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