

Folio :D 08242



BHARATHIAR UNIVERSITY

COIMBATORE - 641 046

Ph.D. PROVISIONAL CERTIFICATE

This is to certify that **POOVIKA NISHANTHINI S** has qualified for
the award of the Degree of **DOCTOR OF PHILOSOPHY** of this University in
COMMERCE on **27/01/2022** after having
completed the requirements prescribed for the award of the Degree.

Dr. N. RAMAN
PRINCIPAL
KONGU ARTS AND SCIENCE COLLEGE
(AUTONOMOUS)
NANJANAPURAM, ERODE - 638 107



Coimbatore 641 046

Date : **02 MAY 2022**

[Signature]
Controller of Examinations **U/c**