



**Guru Ghasidas Vishwavidyalaya, Bilaspur**

( A Central University established by Central University Act, 2009 )

**Department of commerce**

# Certificate of Achievement

This is to Certify that



**ROHIT KUMAR SAHU**

has successfully completed his/her project work on topic

**ANALYSIS OF WORKING CAPITAL MANAGEMENT AND ITS RELATIONSHIP WITH  
PROFITABILITY:A CASE STUDY OF SALE**

under the supervision of

**Dr. Anup Kumar Roy**

For M.Com 4th Semester (Academic Session 2020-21) for compulsory partial fulfillment of project report

बिनामपत्र / H.O.D.

बिनामपत्र / Dept. of Commerce  
गुरु घासीदास विश्वविद्यालय, बिलासपुर (उ.प्र.)  
Guru Ghasidas Vishwavidyalaya, Bilaspur (U.P.)

HOD