



- 17) What is BEP ?
- 18) What is project life cycle ?
- 19) What is IRR ?
- 20) Define technology.
- 21) What is desk research ?
- 22) Define a project report.

(8×2=16 Marks)

SECTION - C

III. Answer **any six** questions. **Each** question carries 4 marks.

- 23) Difference between project formulation and project report.
- 24) What are the techniques of financial analysis ?
- 25) What are the main sources of errors in estimating costs ?
- 26) What are the steps in project formulation ?
- 27) What is pre-investment appraisal ?
- 28) Write any two functions of IFCI.
- 29) What do you mean by appraisal of a project ?
- 30) Explain the factors influencing working capital.
- 31) What are the limitations of break even analysis ?

(6×4=24 Marks)

SECTION - D

IV. Answer **any two** questions. **Each** question carries 15 marks.

- 32) "How will you judge feasibility of a project" Explain.
- 33) Explain the various factors governing fixed capital requirements.
- 34) Define project formulation. Explain its need and significance.
- 35) What is technical analysis of a project ? Discuss the various aspects to be considered in technical analysis.

(2×15=30 Marks)



- 17) What is BEP ?
- 18) What is project life cycle ?
- 19) What is IRR ?
- 20) Define technology.
- 21) What is desk research ?
- 22) Define a project report.

(8×2=16 Marks)

SECTION - C

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- 23) Difference between project formulation and project report.
- 24) What are the techniques of financial analysis ?
- 25) What are the main sources of errors in estimating costs ?
- 26) What are the steps in project formulation ?
- 27) What is pre-investment appraisal ?
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- 29) What do you mean by appraisal of a project ?
- 30) Explain the factors influencing working capital.
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SECTION - D

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(2×15=30 Marks)

Reg. No. :

Name :

Third Semester B.Com. Degree Examination, December 2016
First Degree Programme under CBCSS
Core Course : CO 1343/CC 1344
ADVANCED FINANCIAL ACCOUNTING
(Common for Commerce/Commerce with Computer Application)
(2014 Admn. Onwards)

Time : 3 Hours

Max. Marks : 80

SECTION – A

Answer **all** questions in **one** or **two** sentences **each**. Each question carries **1** mark.

1. What is dissolution of partnership ?
2. What is a Realisation Account ?
3. What is Delcredre Commission ?
4. What is stock and debtors system ?
5. What is Stock Reserve ?
6. What is Joint Venture ?
7. What is Account Sales ?
8. What is dependent Branch ?
9. What is an Garner Vs Murray Rule ?
10. What is proforma invoice ?

(10×1=10 Marks)

SECTION – B

Answer **any eight** questions in **not exceeding one** paragraph **each**. Each question carries **2** marks.

11. State any four differences between branches and departments.
12. What is goods in transit and cash in transit ?



13. What is Branch Adjustment Account ?
14. Distinguish between dissolution of partnership and dissolution of firm.
15. What are the ways in which Joint Venture Accounts can be kept ?
16. From the following particulars find out Stock Reserve Account in respect of Stock :
Stock on 1-1-2010 (invoice price) ₹ 10,000
Goods sent to branch during 2010 at (invoice price) ₹ 55,000,
Sales during the year ₹ 60,000.
17. Give the basis of apportionment of following items in the departmental accounts :
 - a) Rent
 - b) Power
 - c) Light
 - d) Depreciation.
18. What is meant by interbranch transactions ?
19. What is Memorandum Joint Venture Accounts ?
20. What are the accounting treatment of loss of goods in Consignment Account ?
21. What are the differences between Account Sale and Invoice ?
22. What is partnership deed ? (8×2=16 Marks)

SECTION - C

Answer any six questions in not exceeding 120 words each. Each question carries 4 marks.

23. Rajiv and Shyam enter into a joint venture to import silk. On 1st January, 2006 they opened Joint Bank Account with the Syndicate Bank, Rajiv contributing ₹ 20,000 and Shyam ₹ 10,000. They agreed to share profits in the ratio of the capital introduced by them. On 15th February, 2006, they remitted to a manufacturer in Japan ₹ 25,000 for the goods received and incurred an expenses of ₹ 800 for freight, insurance etc. The goods were sold for ₹ 33,000 for which

the selling expenses were as follows :

Godown rent ₹ 200; commission payable to Shyam on the gross amount of sales at 10% and miscellaneous expenses ₹ 300.

Give journal entries and the necessary Ledger Accounts showing the final distribution of cash among the Co-ventures.

24. Hari sold goods on behalf of Kailash Agencies on consignment basis. On April 1, 2005, he had with him a stock of ₹ 20,000 on consignment.

Hari had instructions to sell the goods at cost plus 25% and was entitled to a commission of 4% on sales. He was also entitled to 1% delcredere commission on total sales for guaranteeing collection of all sales proceeds.

During the half-year ended September 30, 2005 cash sales were ₹ 1,20,000, Credit sales were ₹ 1,05,000. Hari's expenses relating to the consignment were, ₹ 3,000, being salaries and insurance. Bad debts were ₹ 3,000, goods sent on consignment were ₹ 2,00,000. Prepare consignment account in the books of Kailash Agencies showing the profit or loss for the half year.

25. What are the differences between Revaluation Account and Realisation Account ?
26. Prepare Branch Account and show the Profit/Loss from the branch for the year 2014 :

	₹
Goods sent to branch	7,50,000
Cash sales at branch	50,000
Credit sales at branch	60,000
Salaries of the branch staff paid by Head Office	15,000
Office expenses of the Branch paid by the Head Office	12,000
Cash remittance to branch towards Petty Cash	6,000
Petty Cash at branch on 3 rd Dec. 2014	500
Debtors of branch on 31 st Dec. 2014	5,000
Stock of the branch on 31 st Dec. 2014	27,000



27. Prepare Realisation Account from the following :

A, B and C are equal partners in a firm and on 31st Dec. 2000, their Balance Sheet stood as follows :

Liabilities	₹	Assets	₹
Creditors	10,000	Bank	200
Bills payable	3,200	Debtors	16,000
General Reserve	9,000	Stock	25,000
Capital Account :		B/R	5,000
A	21,000	Machinery	15,000
B	13,000		
C	5,000		
	61,200		61,200

'C' became insolvent and his private estate could pay only ₹ 100. The firm was dissolved . Assets realised ₹ 31,000. Realisation expenses came to ₹ 600.

28. What are the differences between Independent and Dependent Branches ?

29. 'X' sent goods worth ₹ 5,000 to 'Y' and paid ₹ 600 for packing and ₹ 400 for insurance. 'Y' took the delivery of the goods and paid ₹ 1,000 for freight, ₹ 200 for cartage and unloading, ₹ 300 for godown rents, ₹ 200 as selling expenses and ₹ 400 for insurance. Y sold three fourth of the goods for ₹ 9,000. Compute the value of closing stock.

30. A Delhi merchant has a branch at Chennai to which he charges the goods at cost plus 25%. The Chennai Branch keeps its own sales ledger and remits all cash received to the Head Office every day. All expenses are paid from the Head Office. The transactions for the Branch during the year 2009 were as follows :

	₹
Stock (1-1-2009) at (IP) invoice price	11,000
Debtors (1-1-2009)	100
Petty cash (1-1-2009)	100
Cash sales	2,650
Credit sales	23,950

Goods sent to branch at IP	20,000
Collection on Ledger Accounts	21,000
Goods returned to H.O. at IP	300
Bad debts	300
Allowances to customers	250
Return inwards	500
Cheques sent to Branch :	
Rent	600
Stock (31-12-2009) at IP	13,000
Wages	200
Salary and other expenses	900
Debtors (31-12-2009)	2,000
Petty cash (31-12-2009) including miscellaneous income	
₹ 25 not remitted	125

Prepare the Branch Profit and Loss Account.

31. Shri Gangaram sells two products manufactured in his own factory. The goods are made in two depts. A and B for which separate sets of accounts are maintained some of the manufactured goods of Department A used as raw materials by Dept. B and vice versa.

From the following particulars, you are required to ascertain the total cost of goods manufactured in Dept. A and B :

	Dept. A	Dept. B
	₹	₹
Total units manufactured	10,00,000	5,00,000
Total cost to manufacture	10,000	5,000

Dept. A transferred ₹ 2,50,000 units to Dept. B and the latter transferred 1,00,000 units to the former.

(6x4=24 Marks)



SECTION - D

Answer any two questions in not exceeding four pages each. Each question carries 15 marks.

32. A, B and C share profits and losses in the ratio of 3 : 2 : 1. Their Balance Sheet is as follows :

Liabilities	₹	Assets	₹
Creditors	50,000	Land and Building	70,000
A's loan	10,000	Plant and machinery	40,000
<u>Capital :</u>		Stock	25,000
A	50,000	Debtors	20,000
B	10,000	Cash	5,000
C	40,000		
	1,60,000		1,60,000

The partnership is dissolved and the assets are realised as follows :

1st Realisation ₹ 40,000

2nd Realisation ₹ 30,000

3rd Realisation ₹ 54,000

4th Realisation ₹ 7,000

Prepare statement showing how the distribution should be made.

33. Durga Cycle Co. Puna sent 100 bicycles on January 1, 2009 to Mony Enterprises, Madurai. The cost of each bicycle was ₹ 1,000 and it was invoiced at ₹ 1,200. Durga Cycle Co. incurred ₹ 4,000 on freight and insurance and received ₹ 60,000 as advance from Mony Enterprises paid ₹ 2,000 as octroi and carriage, ₹ 1,600 as rent and ₹ 1,200 as insurance. By June 30, 2005 they had sold ₹ 100 bicycles for ₹ 1,25,000. Mony Enterprises are entitled to a commission @ 10% on the proforma invoice price and 20% of any surplus realised over and above the invoice price. Mony Enterprises remitted the amount due from them by a bank draft. Prepare Ledger Accounts in the books of both the parties.

34. Ram Electrical has its branches at Chandigarh and Gwalior to whom goods invoiced at cost plus 25%. Following information is available of the transaction at Chandigarh Branch for the year ending 31st March 2010.

	1-4-2009	31-3-2010
Stock of invoice price	40,000	?
Debtors	12,000	10,000
Petty Cash	150	250
Transactions during 2009-10 :		
Goods sent to branch at invoice price :	4,20,000	
Goods returned to Head Office at Invoice Price (IP)	15,000	
Normal loss at IP	350	
Goods pilfered at IP	3,000	
Goods lost in fire at IP	4,000	
Insurance company paid to H.O. for loss at Chandigarh	3,000	
Cash sales	1,05,000	
Credit sales	1,80,000	
Cash sent for petty expenses	32,000	
Bad debts at Chandigarh Branch	400	
Goods transferred to Gwalior Branch under instructions from H.O. at IP	12,000	
Insurance cheques paid by H.O.	200	
Goods returned by debtors	500	

Prepare :

- 1) Branch Account
 - 2) Branch Adjustment A/c
 - 3) Branch P/L A/c
 - 4) Stock Reserve A/c.
35. Define 'Consignment'. What are the differences between a consignment and sale of goods ? (2x15=30 Marks)

Reg. No. :

Name :

Third Semester B.Com. Degree Examination, December 2016
First Degree Programme under CBCSS
Core Course : CO 1342/CC 1343
COMPANY ADMINISTRATION
(For Commerce/Commerce with Computer Application)
(2014 Admn. Onwards)

Time : 3 Hours

Max. Marks : 80

SECTION – A

Answer **all** questions in **one** word or to a maximum of **two** sentences **each**.
Each question carries **one** mark.

1. What is a public company ?
2. What is certificate of incorporation ?
3. Who is a 'promotor' of a company ?
4. What is the doctrine of 'ultra vires' ?
5. What is subscription clause ?
6. Define Share.
7. Who is a member of a company ?
8. Define 'directors'.
9. What is statutory meeting ?
10. What is winding up ?

(10×1=10 Marks)

P.T.O.

SECTION - B

Answer **any eight** questions in **not exceeding one paragraph each**. Each question carries **2 marks**.

11. What do you mean by separate legal entity ?
12. What is meant by doctrine of constructive notice ?
13. What is underwriting of shares ?
14. What do you mean by 'Share qualification of a director' ?
15. What is online filing of documents ?
16. What is a 'special resolution' ?
17. What is Agenda of a meeting ?
18. What is 'supervisory winding up' ?
19. Define CSR.
20. Who are first directors ?
21. What is SEBI ?
22. What is a prospectus ?

(8×2=16 Marks)

SECTION - C

Answer **any six** questions in about **120 words each**. Each question carries **4 marks**.

23. What are the important features of a company ?
24. Mention the important clauses of a Memorandum of Association.
25. Give a list of contents of Articles of Association.
26. How are first directors of a public company appointed ?
27. Explain the purpose of calling an extra ordinary general meeting.
28. Distinguish between Motion and resolution.



29. Who are entitled to apply for compulsory winding up ?
30. What are the secretarial duties in connection with company meetings ?
31. Explain briefly about the New Generation Companies under the Companies Act 2013. **(6x4=24 Marks)**

SECTION - D

Answer **any 2** questions in **not exceeding 4 pages each**. Each question carries **15 marks**.

32. Explain briefly about different types of companies.
 33. Explain how various clauses in the Memorandum can be altered.
 34. What are the important functions of Board of Directors ?
 35. Distinguish between Private and Public Companies. **(2x15=30 Marks)**
-



Reg. No. :

Name :

Third Semester B.Com. Degree Examination, December 2016
First Degree Programme under CBCSS
CO 1361.5/CC 1341 : COMPUTER APPLICATION FOR PUBLICATIONS
(Common for Commerce/Commerce with Computer Application)
(2014 Admn. Onwards)

Time: 3 Hours

Max. Marks: 80

SECTION – A

Answer **all** questions in **one** or **two** sentences **each**. Each question carries a mark of 1 :

1. What is meant by Contextual tab ?
2. What is a Ribbon ?
3. What does Microsoft Office button replace with respect to the previous versions of Word ?
4. What is the file extension of a Word 2007 document ?
5. Give 2 examples of popular Word Processors.
6. What is Word Wrapping ?
7. What is Drag and Drop ?
8. What are Headers and Footers ?
9. What do you mean by Slide Show view ?
10. What is the purpose of Colours palette ?

(10×1=10 Marks)

SECTION – B

Answer **any eight** questions in **not exceeding one paragraph each**. Each question carries 2 marks :

11. Distinguish between the three basic components of Ribbon.
12. Enumerate the different formats in which you can save a word document in Word 2007.
13. What function is served by Find and Replace commands ?
14. How do you show/hide rulers ?
15. How do you insert a movie clip inside a presentation ?



16. What is control palette ? What are the different types of control palettes ?
17. What is a template ? How can you create a new document using installed templates ?
18. What are the advantages of PageMaker ?
19. How action buttons are inserted in PowerPoint slides ?
20. Which are the alignment options available in PageMaker 7.0 ?
21. What is meant by Rehearsing Slide Show ?
22. What is slide transition ?

(8×2=16 Marks)

SECTION - C

Answer **any six** questions in **not exceeding 120 words each**. Each question carries 4 marks :

23. How do you create a new document in Word 2007 ?
24. Distinguish between different document views.
25. Distinguish between aligning text and indenting text.
26. How do you create side by side tables in Word 2007 ?
27. What is Guideline ? How are guidelines inserted and removed in PageMaker documents ?
28. What are the different PowerPoint presentation views ?
29. Enumerate the basic animation effects and custom animation effects available in PowerPoint 2007.
30. What are the benefits of word processor software ?
31. How do we place text in PageMaker documents ?

(6×4=24 Marks)

SECTION - D

Answer **any two** questions in **not exceeding four pages each**. Each question carries 15 marks :

32. What do you mean by Page Setup ? Examine in detail the various Page Setup options available in Word 2007.
33. Explain the different components of PageMaker Window.
34. Elaborate the user interface elements of Word 2007.
35. Assuming you to be a speaker, what are the steps involved in managing slide show ?

(2×15=30 Marks)



Reg. No. :

Name :

Third Semester B.Com. Degree Examination, December 2016
Career Related First Degree Programme Under CBCSS
2(b) – Commerce With Computer Application
Core Course IX : CC 1343
COST ACCOUNTING
(2013 Admn.)

Time : 3 Hours

Max. Marks : 80

SECTION – A

Answer **all** questions in **one** word to maximum of **two** sentences. **Each** question carries **one** mark.

Answer the following terms :

1. Costing.
2. Cost control.
3. Cost unit.
4. Marginal cost.
5. Fixed overhead.
6. Operating costing.
7. Direct material cost.
8. Bin card.
9. Idle time.
10. Primary distribution.

(10×1=10 Marks)

SECTION – B

Answer **any 8** from 12 of the following **not** exceeding **one** paragraph. **Each** question carries **2** marks.

11. What are the objectives of cost accounting ?
12. Explain the characteristics of a good costing system.
13. Explain the imprest system of stores.
14. What are the advantages of material control ?
15. Distinguish between direct labour and indirect labour.



16. What are the features of Taylor's differential piece rate system ?
17. State the advantages of merit rating.
18. Distinguish between allocation and apportionment of overheads.
19. What is comprehensive machine hour rate ?
20. Distinguish between waste and scrap.
21. State the difference between periodic inventory system and perpetual inventory system.
22. Explain the treatment of overtime premium in cost accounts. **(8×2=16 Marks)**

SECTION - C

Answer any 6 questions not exceeding 120 words. Each question carries 4 marks.

23. From the following transactions, prepare a stores ledger account using LIFO method.

2015 Jan.	1	Opening stock	600 units @ Rs. 14 each
"	3	Purchased	300 units @ Rs. 15 each
"	5	Issued	500 units
"	7	Purchased	900 units @ Rs. 16 each
"	8	Issued	600 units
"	12	Issued	200 units
"	23	Purchased	400 units @ Rs. 18 each
"	25	Issued	500 units

24. Calculate total earnings and earnings per hour of three workers A, B and C under Halsey scheme.

Standard time : 20 hours

Time rate : Rs. 20 per hour

Time taken : A = 16 hours, B = 10 hours, C = 8 hours

25. A machine was purchased on 1st Jan. 2015 for Rs. 5 lakh. The total cost of the machinery in the factory including the new machinery was Rs. 80 lakh. The following particulars are available :

Expected life of the machine	10 years
Scrap value at the end of life	Rs. 5,000
Repairs for the year	Rs. 2,000
Annual insurance premium for all the machines	Rs. 4,800
Electricity consumed	25 units per hour @ Re. 1 per unit
Expected working hours for the year	4000
Area occupied by the machine	100 sq.ft.
Total area of workshop	1600 sq.feet
Rent of workshop	Rs. 1,000 per month
Lighting charges of the workshop	Rs. 120 per month

(There are 20 light points in the workshop, out of which 4 points are the machine)

Compute machine hour rate for the new machinery.



26. Following particulars relate to the manufacturing operations of a company for the year ended 31st Dec. 2015

Work in progress in the beginning		
At prime cost	Rs. 52,000	
Manufacturing expenses	<u>14,000</u>	66,000
Work in progress at the end		
At prime cost	45,000	
Manufacturing expenses	<u>10,000</u>	55,000
Stock of raw materials in the beginning		2,30,000
Purchase of raw materials		4,90,000
Direct labour		1,75,000
Manufacturing expenses		84,000
Closing stock of materials		2,05,000

On the basis of above data, prepare a statement showing the cost of production.

- 27. Distinguish between cost accounting and financial accounting.
- 28. Explain various methods of costing.
- 29. Explain VED analysis.
- 30. How will you treat under/over absorption of overheads in cost accounts ?
- 31. Give a note on scope of cost accounting. (6x4=24 Marks)

SECTION – D

Answer any 2 questions not exceeding 4 pages each. Each question carries 15 marks.

32. Hero cycles Ltd. finds that in 2015 it costs them Rs. 7,20,060 to manufacture 175 bicycles, which were sold for Rs. 5,400 each. The cost is made up of

Materials	Rs. 2,82,000
Direct wages	3,24,000
Factory overhead	48,600
Office overhead	65,460

Estimate for the next year :

- Each bicycle will require materials of Rs. 1,500 and labour Rs. 1,800.
- The factory overhead will bear the same relation to wages as in the previous year.
- The office overhead percentage on factory cost will be the same as in the past.

Prepare a statement showing the profit per bicycle, if the company reduces the price of bicycle by Rs. 100.



33. A company has three production departments A, B and C and two service departments – Boiler house and Pump room. The boiler house has to depend upon the pump room for supply of water and pump-room in its turn is depended on the boiler house for supply of steam for driving the pump. The expenses incurred by the production department are A Rs. 6,00,000, B Rs. 5,25,000, C Rs. 3,75,000. The expenses for boiler house are Rs. 1,75,000 and pump room are Rs. 2,25,000. The expenses of the boiler house and pump room are apportioned to the production departments on the following basis :

	A	B	C	Boiler house	Pump room
Boiler house	20%	40%	30%	–	10%
Pump room	40%	20%	20%	20%	–

Re-apportion the expenses of the boiler house and pump room to the production departments using simultaneous equation method.

34. The following details are extracted from the books of a company for the month of Jan. 2015. You are required to apportion the overheads to the production departments and calculate the recovery rate of overheads as a percentage of direct wages.

	Production depts.			Service depts.	
	A	B	C	X	Y
Direct wages (Rs.)	70,000	60,000	50,000	10,000	10,000
Direct materials (Rs.)	30,000	25,000	20,000	15,000	10,000
Number of workers	20	15	15	5	5
Motive power (units)	800	600	600	200	300
Light points (Nos.)	10	15	15	5	5
Value of assets (Rs.)	50,000	30,000	20,000	10,000	10,000
Floor area (sq.ft.)	800	600	600	200	200

The expenses for the month were as follows :

	Rs.
Stores overhead	8,000
Motive power	5,000
Lighting	800
Labour welfare	12,000
Depreciation	12,000
Repairs	2,400
Rent and taxes	12,000
General overheads	20,000

Apportion the expenses of department X in the ratio 4 : 3 : 3 and that of department Y in the ratio of direct wages to production departments.

35. Explain the advantages of cost accounting to various parties. **(2x15=30 Marks)**

Reg. No. :

Name :

Third Semester B.Com. Degree Examination, December 2016
First Degree Programme Under CBCSS
Core Course : CO 1341/CC 1342
ENTREPRENEURSHIP DEVELOPMENT
(For Commerce/Commerce with Computer Application)
(2014 Admn. Onwards)

Time : 3 Hours

Max. Marks : 80

SECTION – A

Answer **all** questions in **one** or **two** sentences **each**. Each question carries 1 mark.

1. Who is an entrepreneur ?
2. Define MSMEs.
3. What is preferential purchase ?
4. What are ancillary units ?
5. Who is a pure entrepreneur ?
6. What is support system ?
7. What is Bridge Finance ?
8. What do you mean by innovation ?
9. Give expansion of :
 - 1) NSIC
 - 2) NAYE.
10. What do you mean by subsidy ?

(10×1=10 Marks)



SECTION - B

Answer any eight questions not exceeding one paragraph each. Each question carries 2 marks.

11. Define Entrepreneurship.
12. State the objective of TRYSEM.
13. What do you know by transfer of technology ?
14. Explain the term Single Window Scheme.
15. Mention any four objectives of NSIC.
16. What do you mean by Marketing Development Assistance Scheme ?
17. Distinguish between entrepreneur and enterprise.
18. Who are Drone Entrepreneurs ?
19. Write a note SISI.
20. What is meant by project formulation ?
21. Enumerate four common entrepreneurial traits.
22. State any four function of KINFRA.

(8×2=16 Marks)

SECTION - C

Answer any six questions not exceeding 120 words each. Each question carries 4 marks.

23. What are the sources of project ideas ?
24. Define an industrial estate. What are the important features of industrial estates ?
25. What are the risks involved in the entrepreneurship ?

26. Explain the important problems of women entrepreneur in establishing and developing their enterprises.
27. What are the tax concessions available to Small Scale Industries ?
28. State the important objectives of MSME Act 2006.
29. Briefly explain the role of entrepreneur in the development of the country.
30. What are the skills required for an entrepreneur ?
31. What factors do you consider while selecting the site for a project ?
(6×4=24 Marks)

SECTION - D

Answer any two questions not exceeding four pages each. Each question carries 15 marks.

32. Define EDP. State its importance and problems.
33. Explain the various financial incentives and subsidies available to entrepreneurs in Kerala.
34. Define Project Report. Explain the contents of a project report.
35. Bring out the various factors influencing entrepreneurial development.
(2×15=30 Marks)

(15)