

**“An Analytical study on Production, Management and Financial inclusion
of Tailoring enterprises inside the Lunglei Town.”**



***A report submitted to Department of Commerce, Higher And Technical
Institute, Mizoram (HATIM) for the academic year 2022-23***

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CERTIFICATE

This is to certify that the dissertation entitled “An Analytical Study on Production, Management and Financial inclusion of Tailoring enterprises inside Lunglei Town” submitted to the Mizoram University for the award of the degree of Bachelor of Commerce, is a record of research work carried out by C. Lalchhanhima, Roll No. 2123BCOM004, IV Semester B.Com. He has fulfilled all the requirements laid down in the regulations of Mizoram University. This dissertation is the result of his investigation into the subject. Neither the dissertation as a whole nor any part of it was ever submitted any other University for any degree.

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DECLARATION

I, C.Lalchhanhima, hereby declare that the subject matter of this dissertation is the record of work done by me, that the contents of this dissertation did not form to anybody else, and that the dissertation has not been submitted by me for any research degree in any other university or institute. This is being submitted to the Mizoram University for the degree of Bachelor of Commerce.

Date: 3rd May, 2023

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Place: HATIM

Student

ACKNOWLEDGEMENT

It is accomplished with conflicting feelings of boundless joy that I completed my project work for, “An Analytical study on Production, Management and Financial inclusion of Tailoring enterprises inside the Lunglei Town.”

I give God thanks for his provision, direction, and enabling me to do the responsibilities that He gave me. I also want to thank all the assistant professors and project guide from the department of commerce for their help and helpful advice.

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Thank you

(C.LALCHHANHIMA)

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CHAPTER I

INTRODUCTION

CHAPTER I: Introduction

1.1 Conceptual Framework

Definition:

The word *tailor* comes from the Latin *taliare*, meaning "to cut." A tailor is someone who cuts and adjusts your clothing to better fit. In England, there were many negative associations with the profession of tailoring. Tailors were often called "snips", "bodkins", "thimbles", "shreds", "stiches" [*sic*], and "geese" (referring to the tailor's "goose" or iron). In [William Shakespeare](#)'s plays, a tailor was variously called a "thread", a "thimble", and a "rag". By reputation, tailors were generally presumed to drink to excess and to have [effeminate](#) tendencies (likely because of the view of sewing as a woman's activity). Tailors were presumed to be physically weak and to have delicate constitutions. It was commonly asserted that their diets consisted of cabbage. In comics, they were portrayed as cuckolds or henpecked husbands. A common saying at the time was "Nine tailors make a man".

During the 18th century, the profession began to shift toward large-scale and specialized production. A hierarchy of skills resulted, with the most prestigious level reserved for those who cut the cloth. "Mere sewers" ranked below the "cutters". More respect was given to those who worked in a master's workshop than those who took in piecework in their own home. Tasks grew more specialized; by the end of the century, one individual might focus solely on collars and sleeves.

What does a tailoring enterprise do?

Tailors typically do the following:

1. Measure clients to ensure that clothing will fit properly
2. Cut and measure fabric according to a pattern or design
3. Mark garments to note where alterations are necessary
4. Open seams to hem garments and to make other alterations
5. Sew clothing by hand, using a needle and thread or with sewing machines
6. Fit clothing on customers to determine if additional alterations are necessary

Tailors can specialize in alterations or in sewing custom garments. Those who do alterations ensure that clothes fit customers properly. They make changes to garments, such as hemming pants to make them shorter or taking in seams to make clothing smaller.

Some specialize in a certain type of garment, such as custom made men's suits. Others specialize in a particular type of material, such as fur. Fur tailors may restyle older clothing, add a fur collar to a coat or a dress, or sew the inner lining of a garment to the inside of fur skin by hand.

Some tailors work with designers or customers to create new garments. They take orders from customers and help them select fabric and colours. When working with a designer, tailors help translate designs into finished pieces of clothing. For example, a tailor may work with a [fashion designer](#) and [hand sewer](#) to create exclusive custom-fitted clothing.

Tailors have distinct [personalities](#). They tend to be realistic individuals, which means they're independent, stable, persistent, genuine, practical, and thrifty. They like tasks that are tactile, physical, athletic, or mechanical. Some of them are also artistic, meaning they're creative, intuitive, sensitive, articulate, and expressive.

How to become a professional tailor?

Step 1: Earn a High School Diploma

Many high schools offer classes relevant to tailors, including fashion design, hand sewing and industrial power sewing. You can learn fabric types, basic and advanced stitch types, pattern sewing and sewing machine operation. You'll also need to develop your basic math skills because tailors work with measurements. Art courses can help you develop an eye for design, style and color.

Step 2: Work an Apprenticeship

An apprenticeship to become a tailor may be available in your state. The US Department of Labor has a program that registers apprenticeships, and it gives prospective apprentices access to more than 1,000 career areas. Some states may have program requirements including how many hours you should apprentice before officially being labeled as a tailor.

Step 3: Take College Courses

Community colleges and technical schools offer a range of beginner, intermediate and advanced courses in sewing and fashion design that you can apply to tailoring. Basic construction, patterns, fabrics, custom finishes, detailing and fit are among the topics you'll study. In most classes, you'll spend a majority of your time practicing sewing techniques. If you have a college degree or some college training, you'll have a better chance of advancing to supervisory positions if you work for a major retailer or clothing manufacturer.

Step 4: Develop Social Skills

Because customer interaction is an essential part of your job if you work for a clothing retailer, strong communication and interpersonal skills are essential. Customers need to feel as comfortable as possible when you're taking their measurements. You'll need to earn their confidence in your judgment when providing fashion advice or recommending particular items of clothing they could buy.

Step 5: Choose a Work Environment

O*NOTE Online reported that roughly 42,000 people in the U.S. worked as tailors, dressmakers, and custom sewers in 2020. If you work as a tailor, your leading employers are clothing stores, dry cleaning and laundry services, apparel manufacturers and department stores. An as option, you could start your own business.

1.2 Literature Review

Review of literature is an important component of research as it helps in the formation of research problem and designing of the research process. Thus, the present investigator collected the following literature and reviewed it as follows:

Wulf cf (1999) in his study entitled “Search for Tailoring Functions: Empirical Findings and Implications for Design” stated that the interviews were concluded by a discussion about possible improvements of the tailor able aspects of the application. We asked the interviewees to allow audio recording of the interviews and took additional notes during the interviews. All except one interviewee agreed on the recording. The interviews got transcribed and analyzed.

Stylios G. and Lloyd, D.W (1990) 1 in their study entitled “Prediction of Seam Pucker in Garments by Measuring Fabric Mechanical Properties and Geometric Relationship” and he has viewed that the sewing technique and the end use or the application of the sewn material. Quality of sewing garments is determined by many factors including puckering in the place of a seam. This defect is relevant to garments sewn of light textile materials, especially of lightweight fabrics. Seam pucker is influenced by different factors, as properties of sewing threads and fabrics, processes of needle penetration, stitch formation, sewing thread tension and fabric feeding, seam construction and various technological parameters, and others. Particular great attention is paid to fabric properties and factors of a sewing machine as well as to their compatibility in the process of sewing.

Nardi (1993) in his study entitled “A Small Matter of Programming - Perspectives on end user computing” focused on intense forms of co-operation where local experts tailor and share the artifacts with other users. Our results indicate that even seeing or hearing about other users’ activities may trigger tailoring. In this case users try to tailor the application themselves. Finding the respective tailoring function is the first task on this way.

Morch (1997) in his study entitled “Method and Tools for Tailoring of Object oriented Application” has developed a rather different approach. In a drawing application users are able to tailor certain functions by specifying parameters, modifying design rationales and extending the source code. By pressing the option ‘shift’ or ‘control’ button while activating one of these functions users can access the different tailoring functions. Thus, all the different tailoring functions can be activated from the same point in the user interface as the corresponding tailor able function. Applying this convention consistently to the design of the whole application, users are supported to find the respective tailoring function.

1.3 Rationale of the project

This project was initiated by a researcher in March 2023, and data was gathered via questionnaires. The project's primary goal is to ensure that residents of the Lunglei town are knowledgeable about how the tailoring business may help them become financially included.

There hasn't been a lot of research on financial inclusion in the tailoring industry, so this study could really assist those industries advance. The owner of a tailoring business can change the circular course of their current status by using the findings of this study and putting them into practise. Tailoring business employees are somewhat despised in some parts of the state. We may also learn from this study that the tailoring industry is among the greatest in the world since it helps to strengthen families. It is also one of the most significant businesses that assists numerous individuals in showcasing their abilities to others.

According to the researcher, the majority of the owners of the tailoring business had just completed high school. It appears that educated people in Mizoram believe that certain occupations are best left to the underprivileged and uneducated, especially women. The fact that an uneducated person involved in these occupations can currently support their family and meet their basic necessities demonstrates the viability of the tailoring business as a primary source of income.

While they still need to develop daily because fashion is changing so quickly these days, this project is a valuable tool for understanding the state of the tailoring industry and the level they have reached.

1.4 Statement of the project

The researcher encountered several transportation issues because of the project's location being quite a distance from where the researcher lives. The owner of the tailoring business was given a questionnaire by the researcher in order to gather further information, but due to the owner's hectic schedule, neither he nor the researcher were able to acquire enough responses as he had hoped.

1.5 Objectives of the project

The objectives of studying different tailoring enterprises inside Lunglei town are as follows:

1. To study their production processes required for the customers.
2. To study their management.
3. To analyze their financial statements of the business.

1.6 Research Methodology

Data may be obtained either the primary source or secondary sources:

Primary Data:

Primary data is a data which is collected by the person itself. Such data are original in character and are generated in large number of surveys conducted mostly by government and also by some individuals institutions and research bodies.

Primary data may be obtained by using the following methods:

1. *Direct Personal Interview:* Under this method of collecting data, the interviewer interviewed the person in face to face to obtain the information.
2. *Indirect Oral Method:* Under this method, data are collected through a third party. The investigator contacts third parties called witnesses capable of supplying the necessary information.
3. *Information from the correspondents:* Under this method, the investigator appoints local agents or correspondents in different places to collect information. These correspondents collect and transmit the information to the central office where the data are processed. Thus, Newspapers agencies usually use this type of method.
4. *Scheduled sent through Enumerators:* Another method for collecting information is sending schedules through the interviewers. The enumerators contact the informants or get replies to the question contained in a schedule and fill them in their own handwriting in the questionnaire form.
5. *E-Mailing questionnaire Method:* Under this method, the questionnaire is sent to the various informants by post. The questionnaire contains questions and provides space for the answers. After the informants fill up the questionnaire. It is sent back to the interviewer within a specified time.

Secondary Data:

Data which are not originally collected but rather obtained from published or unpublished sources are known as **secondary data**.

Secondary data may be obtained by using the following methods:

1. *Published sources:* There are a number of national organizations and also international agencies which collect statistical data relating to business, trade, labor, price, consumption, production etc and publish their findings in statistical reports on a regular basis. Some of the sources of published sources are as follows:
 - a) Official publications of central government.
 - b) Publications of semi-government statistical organization.
 - c) Publications of research institutions.
 - d) Advertisement.
 - e) Publications of commercial and financial institutions.
 - f) Reports of various committees and commission appointed by the government.
 - g) Newspaper and Periodicals.
 - h) International publications.
2. *Unpublished sources:* All statistical material is not always published. There are various government and private offices, studies made by research institutions, scholars etc.. . Such sources can also be used where it is necessary.

Collection of data used by the researcher:

The researcher used the following methods to obtain the required information:

Primary Data: At the beginning, direct personal interview was used to know about their business. After that questionnaire was also applied in order to get more information. A list of questions was provided along with an adequate space for the answer. The questionnaire was handover to the manager of the enterprise and it was collected again within a specified time.

1.7 Limitations of the project

The limitations of production, financial statements and management of different tailoring enterprises inside Lunglei town are as follows:

1. The employees sometimes did not maintain their timings.
2. Lots of financial problems in/for their work.
3. Lack of sufficient workers.
4. The working hour is too long even though they work on machines; the operators are the employees themselves who could have different problems in their health.
5. The work given to the employees are sometimes quite heavy which cause in the delay of their product.

CHAPTER II

ANALYSIS AND

INTERPRETATION OF

DATA

CHAPTER 2

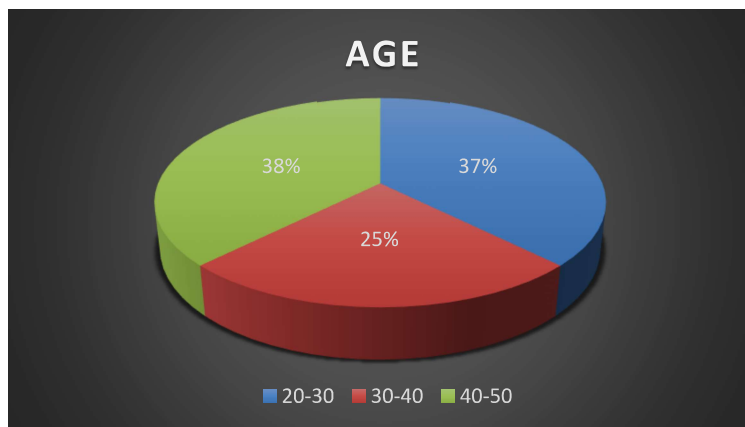
ANALYSIS AND INTERPRETATION

Table 2.1 AGE

Age of Respondents	Number of Respondents
20-30	4
30-40	2
40-50	2
Total	8

From the above table it shows the total numbers of the respondents in numbers according to their age

Figure 2.1 AGE



Interpretation

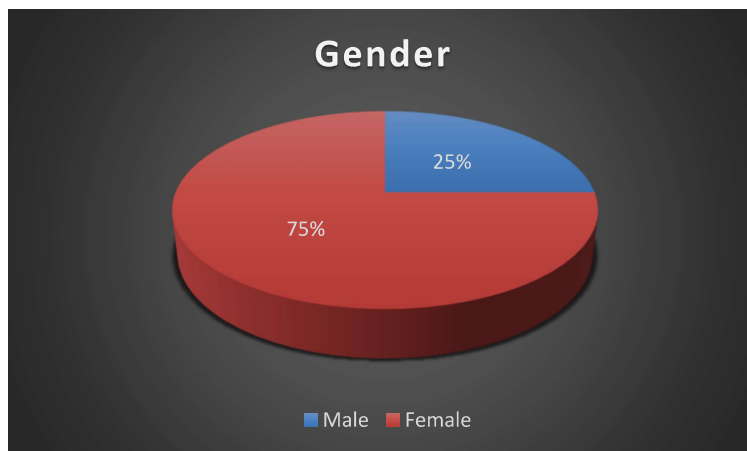
From the above figure, it can be seen that 37% are the respondents of the age between 20 – 30 , 25% are the respondents of the age between 30 – 40, 38% are the respondents of the age between 40 – 50.

Table 2.2 Gender

Gender	Number of Respondents
Male	2
Female	6
Total	8

From the above table, the respondents of female are more in number than the male respondents

Figure 2.2 Gender



Interpretation

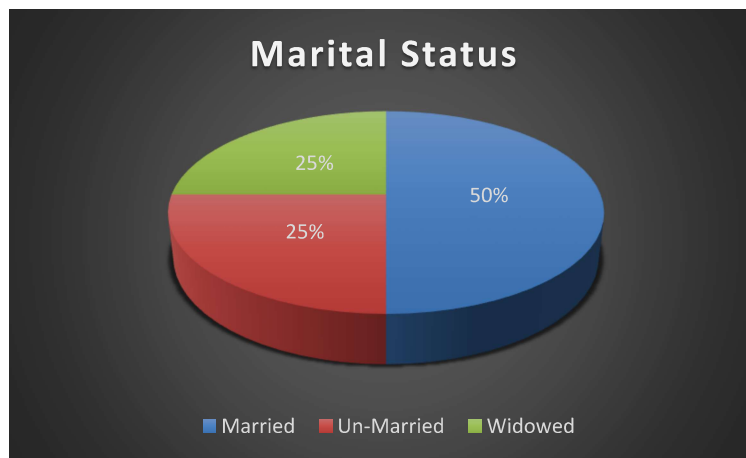
From the above figure, it can be seen that 25% are the male respondents and 75% are the female respondents. We can see that in the above pie chart the female respondents are more than the male respondents which shows that female involves more in the tailoring enterprises than the male in Lunglei town.

Table 2.3 Marital Status

Marital Status	Number of Respondents
Married	4
Un-Married	2
Widowed	2
Total	8

From the above table, it can be seen that the number of respondents of married took the majority and un-married and Widowed are same in number.

Figure 2.3 Marital status



Interpretation

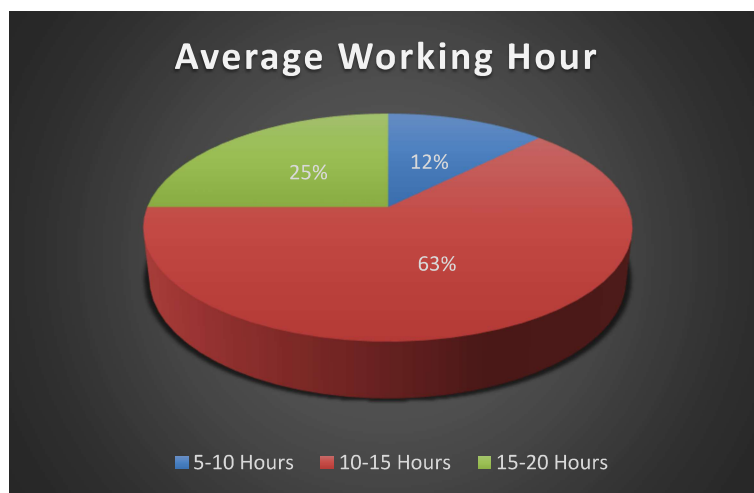
From the above figure, it clearly shows that 50% of the respondents were got married and 25% respondents were got un-married /single which is same with the total percentages of widowed respondents.

Table 2.4 Average working hour

Average working hour	Number of respondents
5-10	1
10-15	5
15-20	2
Total	8

The above table shows the working hours in the business of tailoring and also shows the numbers of respondents according to the working hours of their work.

Figure 2.4 Average working hours



Interpretation

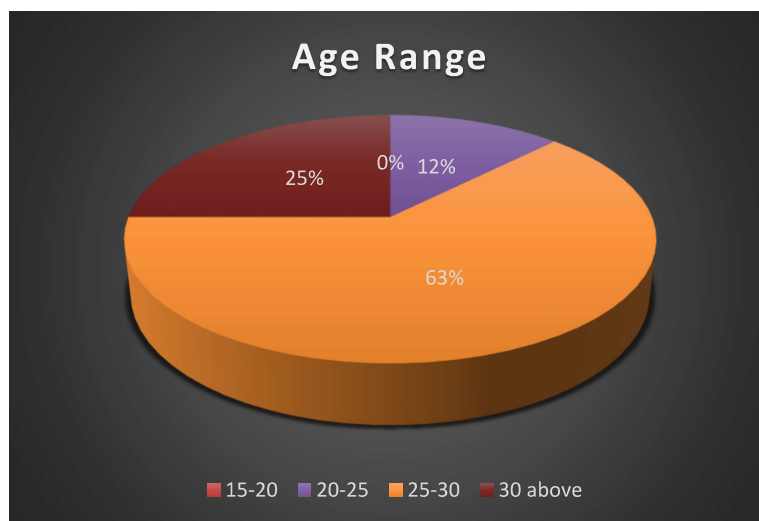
The above figure shows that 12% of the respondents works 5 – 10 hours in a day for their business, 63% of the respondents works 10 -15 hours in a day their business and 25% of the respondents works 15 – 20 hours in a day for their business. Which shows that most of the enterprises were work between 10 -15 hours in a day to make their product in the finished goods.

Table 2.5 Age range of the workers

Age Range	Number of Respondents
15-20	0
20-25	1
25-30	5
30 above	2
Total	8

The above table shows, the age range of the workers employed by the entrepreneurs to work for their business.

Figure 2.5 Age range of the workers



Interpretation

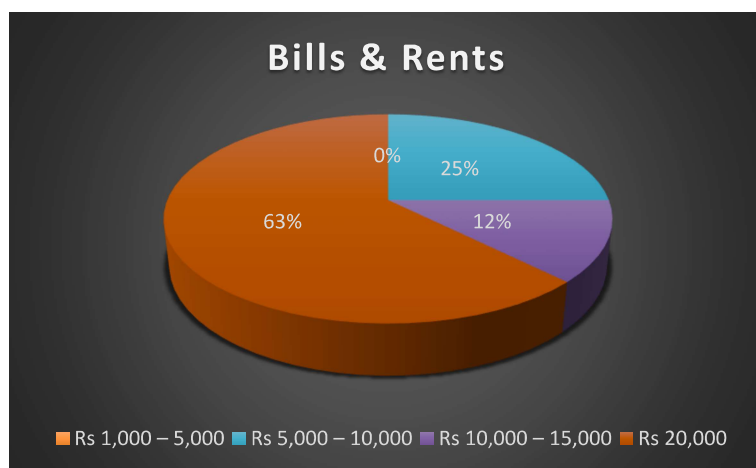
The above figure shows that the age range between 25-30 years are maximum in number and the next two years age range are 30 above and 20-25 years of age.

Table 2.6 Bill and Rents

Bill and Rents	Number of Respondents
Rs 1,000 – 5,000	0
Rs 5,000 – 10,000	2
Rs 10,000 – 15,000	1
Rs 20,000	5
Total	8

The above table shows the numbers of the respondents according to the average amount of money they used for the bills and rents for their enterprises.

Figure 2.6 Bill and Rents



Interpretation

The above figure shows that 25% of the respondents used around Rs 5,000 - Rs 10,000 for the payment of bills and renting, 12% of the respondents used around Rs 10,000 – Rs 15,000 for the payment of bills and renting and 63% of the respondents were using above Rs 20,000 for the payment of their bills and renting for the running of their enterprises.

Table 2.7 Brand Name

Brand Name	Number of Respondents
Usha	7
Singer	0
Perry	0
Others	1
Total	8

The above tables shows, the number of the respondents in number according to the brand name of the machines they used for their enterprises.

Figure 2.7 Brand Name



Interpretation

The above figure show that 44% of the respondents were using the brand of Usha sewing machine for their enterprises and 6% were using others brand and 50% shows that most of the enterprises were using the brand of Usha sewing machine for making their products

Table 2.8 Problem Face

Problems Face	Number of Respondents
Financial Problems	6
Employees Problems	1
Locational Problems	0
Transportation Problems	1
Total	8

The above table shows, the different types of problems faced by the respondents in the running of their business.

Figure 2.8 Problem Face



Interpretation

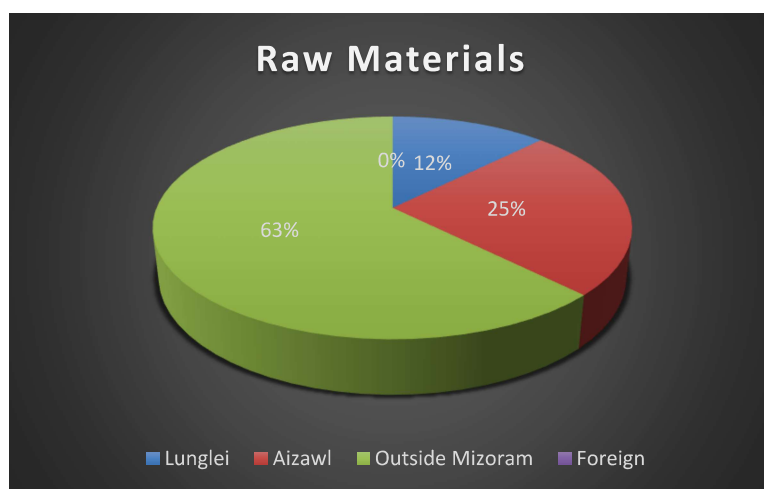
The above figure shows that 75% of the respondents were facing financial problems for the running of their business, 12% of the respondents were facing employees' problems and 13% were facing transportation problems in the running of their business. It can be said that most of the enterprises were facing financial problems for their business.

Table 2.9 Raw Materials

Raw Materials	Number of Respondents
Lunglei	1
Aizawl	2
Outside Mizoram	5
Foreign	0
Total	8

The above table shows that the number of respondents and the name of the place where they bought their raw materials for their business.

Figure 2.10 Raw Materials



Interpretation

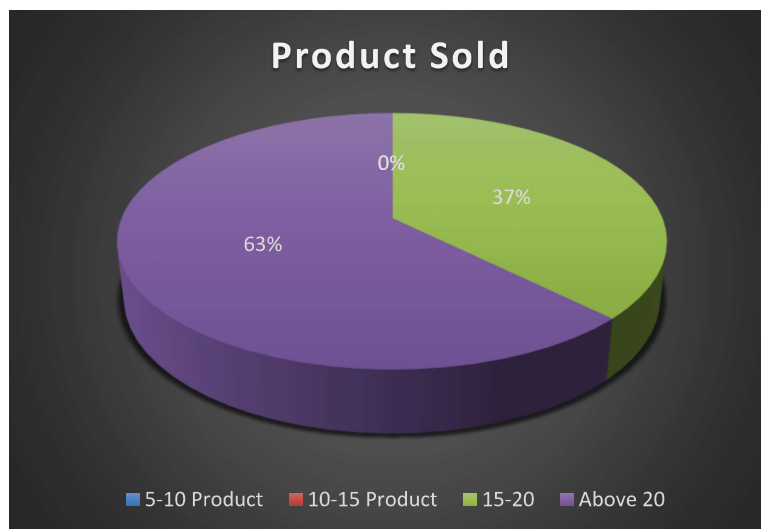
The above figure shows that 12% of the respondents bought their raw materials from Lunglei town the town itself, 25% of the respondents bought their raw materials from Aizawl and 63% of the respondents bought their raw materials from outside Mizoram. It can be said that most of the raw materials used for the enterprises of tailoring were bought from outside Mizoram.

Table 2.10 Product Sold

Product Sold	Number of Respondents
5-10	0
10-15	0
15-20	3
Above 20	5
Total	8

The above table shows the number of respondents and the number of product sold by the enterprise of tailoring per month.

Figure 2.11 Product Sold



Interpretation

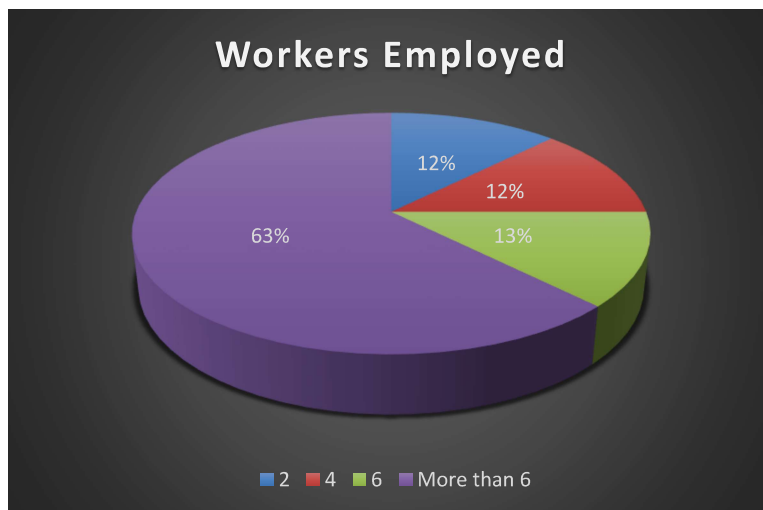
The above figure shows that 15 -20 product were sold by 37% of the respondents per month on their enterprise and 63% of the respondents sold above 20 product per month from their enterprise. It can be seen that some of the enterprise have good product which satisfy the needs of the people.

Table 2.11 Workers employed

Workers Employed	Number of Respondents
2	1
4	1
6	1
More than 6	1
Total	8

The above table shows the numbers of respondents and the average numbers of workers employed by the owner of the enterprises.

Figure 2.11 Workers Employed



Interpretation

The above figure shows that 12% of the respondents employed only 2 workers for their business, also 12% of the respondents employed 4 workers for their business, also 13% of the respondents employed 6 workers for their business and 63% of the respondents employed more than 6 numbers of workers for their enterprises.

CHAPTER III

RESULTS AND

DISCUSSION

CHAPTER III

Results and Discussions

The researcher learned from this experiment that the world's busiest job was likewise in the tailoring industry. Additionally, it has been discovered that no advanced degree is required to work as a professional tailor. If we possess the necessary skills and the necessary creativity to keep up with current fashion trends, we can be a professional tailor. The majority of the issues faced by entrepreneurs were determined to be financial, personnel, and transportation-related issues, which affected their ability to obtain raw materials. According to the replies, the majority of the employees lack a college degree and most of them learned how to sew from God. The majority of their raw materials came from out of state, which also caused them to have financial issues and added a lot of expenses to their firm. This type of business requires numerous skilled personnel for its tasks, but it lacks these workers, causing it to function slowly and waste a lot of time. The employees in this company work long hours (10 to 13 hours per day) due to a lack of personnel, which weakens their health and causes health concerns for the employees.

According to this study, the majority of business owners are women who are married or have just lost a spouse. Some of them are also males who are the breadwinners in their families, but the majority of them are women. All of the business owners rely on this enterprise to support their families and some of their other family members. The researcher also learned that the majority of business owners have faith in their ventures, believing that if we can adapt our daily lives to new trends and work diligently and consistently, this type of enterprise is also one of the most crucial for generating income, feeding our families, and obtaining a sizable sum of money. This research has also revealed the need for higher-quality, standardized machinery in order to increase product quality and decrease needless raw material waste. Additionally, to enhance the quality of their products in terms of styles and looks that are more modern and uniform in order to draw in more clients.

CHAPTER IV

CONCLUSIONS AND

SUGGESTIONS

CHAPTER IV

Conclusion

After learning about the tailoring industry, I've come to the conclusion that this line of work is fantastic because there is no involvement from the government, and it's the easiest method to launch a career with the fewest obstacles.

We ought to value our tailoring business as well because they assist us in dressing our bodies in lovely designs. Therefore, the tailoring industry aids us in our ability to recognise the artwork with the unaided eye. Supporting the tailoring industry won't harm us in any way, but it will benefit them and our society as a whole.

Numerous young people with talent for fashion are found by tailoring businesses, who also assist them in finding fresh clothing designs.

Suggestions

As we can see from the report above, I want to suggest to the people that tailoring businesses can be one of the main sources of income for people in today's society. Instead of looking down on those who work in tailoring, we should encourage teaching the craft to younger generations so that we can increase fashion in our daily lives and foster new fashion innovations by young tailors, which will contribute to global development. Previously, we restricted tailoring to women, however men can certainly master the trade.

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APPENDIX

This is an academic research/project being undertaken by C.Lalchhanhima 4th Semester, B. Com, Higher And Technical Institute Mizoram for the award of Bachelor of Commerce. I would be very grateful if you could respond to the understated questions. All information will be treated as confidential and will be used for academic purpose only.

1. What is the capital needed for starting of your business?
2. Was the capital of this business from personal or loans from bank?
3. Did you get any help for the capital from the government?
4. From where did you get the raw materials for this shop?
5. What kind of machines (Brand name) did you use in your business?
6. How many machines are required for your business?
7. How many employees are required for your business?
8. What kind of qualifications is needed for this job?
9. What is the age range between the workers you have now?
10. What kind of problems did you face in your business?
11. Are you satisfied with your monthly income?
12. How much is your monthly rents and bills for your business?
13. Is your monthly income enough for meeting the needs of your family as well as your employees?
14. Is there any other source of income from the other members of your family?
15. Is your business applicable for the other members of the society?
16. How many workers are employed right now?
17. How many machines are actively used?
18. Do you have sufficient workers?
19. How many products did you sell within a month?
20. Do you constantly update your skills to cope-up with the latest fashion styles?
21. Did you give out any discounts for special occasions/Persons of your products?
22. How many hours do you spend for works in a day?
23. Why did you choose this kind of business for raising your family?