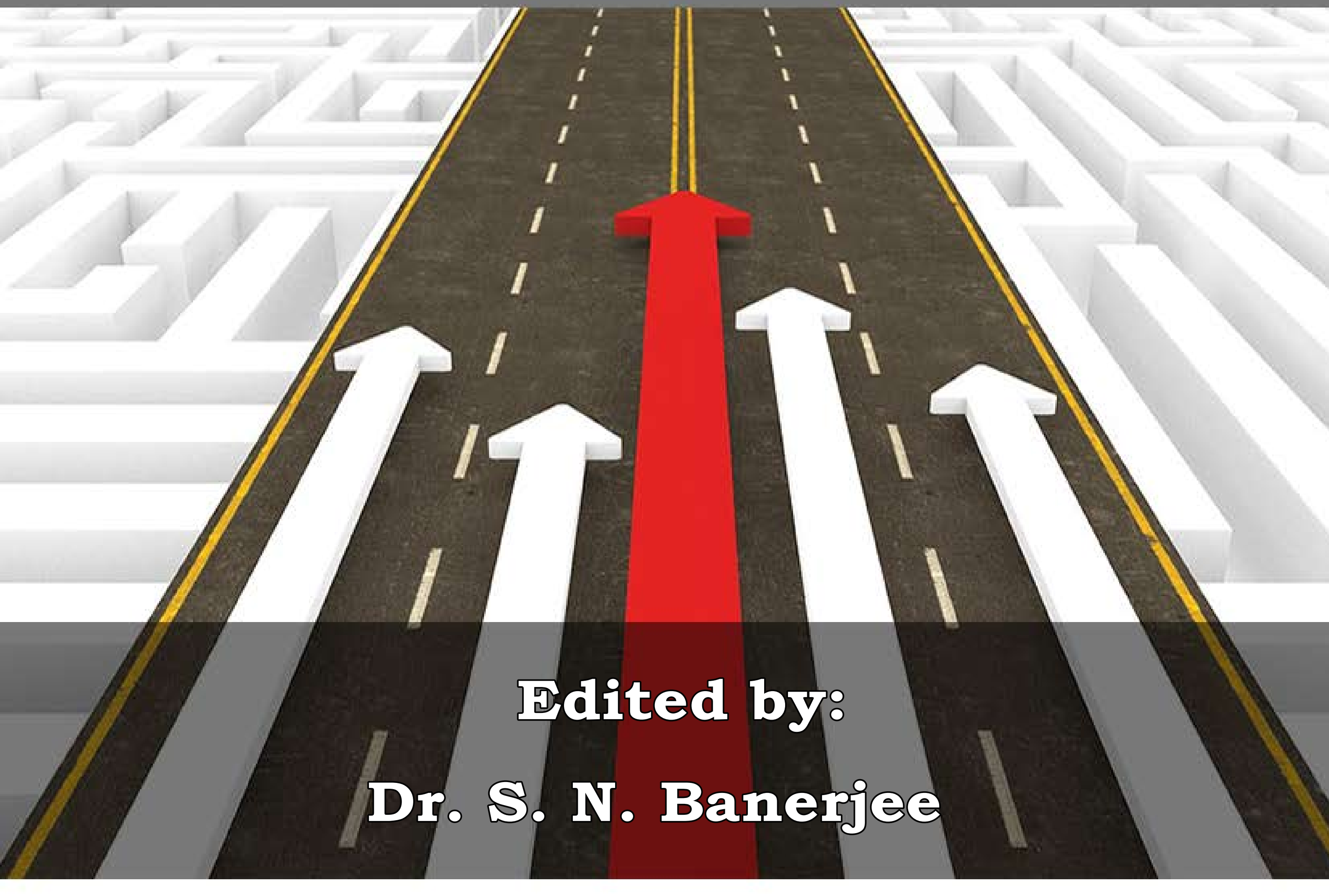
Exceller Open

Pioneering Concepts in Strategic Management & Entrepreneurship



Edited by:

Dr. S. N. Banerjee

www.excelleropen.com

ISBN 978-81-942413-2-4 DOI: 10.36426/EXCELLEROPEN/2019/EOE05

Pioneering Concepts in Strategic Management & Entrepreneurship

Pioneering Concepts in Strategic Management & Entrepreneurship

Edited by
Dr. S. N. Banerjee

Professor and Head of Department
Department of Management Studies
JIS University, India

Exceller Open

Pioneering Concepts in Strategic Management & Entrepreneurship

Cover design by Exceller Open

ISBN 978-81-942413-2-4

First published in India in 2019 by Exceller Open

Exceller Open
www.excelleropen.com

Editorial

It brings me immense joy to introduce the book, **'Pioneering Concepts in Strategic Management & Entrepreneurship'** which investigates the dynamic concepts in strategic management and entrepreneurship. Spanning over seven chapters, the book's wide-ranging scope allows it to discuss entrepreneurial challenges and innovation opportunities in Nigeria along with legal framework for tax dispute resolution or importance of agri export zones in promoting the exports from India. It was a humongous task to compile a book with such diverse angles of a subject. As varied as it may seem, there runs a common thread that holds all the chapters together.

The purpose of editorial is to pick example from different fields of knowledge to illustrate how quintessential management skills, like Strategic Decision Making, healthy competition, knowledge management, implementation and predictability, are at play across various industries, professions and research areas.

For this virtue the intended audience of the book can be anyone ranging from practicing researchers and PhD students to reputed academics and eminent scientists. I sincerely hope that the content of this volume will enrich the readers and widen the future scope of the discussed area.

- Dr. S. N. Banerjee, Editor

TABLE OF CONTENTS

Challenges of Digital Library in Nigeria: An Overview of the University of Jos, Nigeria

Gilbert Paul Igboechesi
Assistant Librarian, University of Jos, Plateau State, Nigeria
Tihyaunin Luka Dang
Assistant Librarian, University of Jos, Plateau State, Nigeria

Abstract:
Knowledge is a continuum, central to any paradigm shift like the Fourth Industrial Revolution (FIR). This means that access to knowledge greatly increases one's overall endeavors. Western nations have gone great lengths in making sure that accessing information which translates to knowledge is not just easy but interesting too. In our part of the world (Africa), few countries are participating in the information revolution. This calls for the need for Africa to not only become part of the digital world but to actively participate in its development. Because the new age before us, powered by FIR, is an age that is between the informed and the uninformed. Africa needs to be on the former. This article therefore x-rays the diverse challenges directly impacting on Man power, Infrastructure and Expertise that have continually hampered its attainment in Nigeria and the University of Jos Library in particular, and possible prospects towards solving them. Quantitative approach (descriptive design) and related secondary sourced materials were used to present the needed grounds for this article. It finally posits that while digital libraries remain the key technology for Africa and Africans to evolve, there are prompt and pertinent grounds that need to be worked on; all captured in the article.

Keywords: *Fourth Industrial Revolution (FIR), Information Revolution, Digital Libraries, New Age,*

1. Introduction

It is widely accepted that knowledge is the key to human development in all endeavors. Having knowledge in any particular field, gives you an edge of being informed in that capacity, thus knowledge begets information while information begets innovations. This is the reason why contemporary issues are taking over diverse professions in the world today and the Library and information profession is not left out. In fact it is more in the area of information dissemination and management as opined by Omekwu et al. (2006). "No profession will undergo more radical change between 2000 and 2010 than will the information professional". With this obvious change at play, it has strengthened a number of emerging issues like the capacity of information management and knowledge, management and professional competencies, skills and attitudes to ICT (on the part of librarians) etc.

The "radical change" emerging technologies is already challenging the traditional methods of studies in Africa; teaching, learning and research, and also the way education is structured and managed because this radical change is powered by technologies that have brought about electronic learning (e-learning). According to Evers (2002:1),"Nations and Organizations that have been able to leverage their knowledge more effectively and efficiently through the use of new information and communications technologies (ICTs) are poised to continue to dominate the world trade and to derive massive benefits in human development". One will only be stating the obvious by giving the credit to the western world. It is so because they made it a priority and heavily invested in it, making sure that acquiring knowledge is an easy task. For Africans however, the case is different. First, they are poorer than their western counterparts and even among themselves, they are at par in terms of their capacity to generate and utilize the knowledge resources at their disposal. This is buttressed in the World Bank Group (2013:22) on Poverty Headcount Statistics (PHS). The reason for this is primarily blamed on Corruption and lack of adequate financial resources, which translates to the fact that African countries cannot only afford to buy pertinent knowledge materials to support quality education and research programmes. Going by this, it is placed that most African countries naturally face diverse challenges on acquiring print-based publications. In most cases, making books, journals and similar materials available, (especially new and updated ones) is a huge problem. Between 1998 and 2003, 56% of the higher education institutions located in countries with less than US$1000 GDP per capita, had no subscription to any international journal, and 21% had only 2subscriptions, Witten et al (2001).

Going by this, it is only right to say that in many of these countries (Nigeria included), the print-based library services have failed on one of their primary objective of providing relevant and timely information. To make matters worse, the various publishing companies and distribution mechanisms are in dire need of resuscitation. Because of the various challenges these publishing companies are facing, print-based publications have become very expensive for the buying power of African countries. For instance, printed academic books are too expensive for majority of students in this continent that they sort for different mediums to get what they need from books primarily. With all of these, how can there be any form of positive impact in our knowledge development?

With the above submissions, digital libraries (DLs) obviously appears to be the great hope for Africa because of its tremendous impact, with the key purpose of providing access to diverse and numerous resources anywhere and anytime as long as there is an Internet access. This automatically means massive CHANGE in the Nigerian Library system. However, it also has its challenges "people and organizations (especially government owned) always resist any change whether beneficial or not". Omekwu et al, (2006).

People will normally resist change, though they may be theoretically supporting it but practically fighting it. And in most cases, they are aware it will lead to new knowledge and easy ways of operations which translates to a better life. Rutkowski (2000) posits that: "change is the constant that is constantly being challenged". This is regrettably so because most people detest risk taking, they desire to remain with the known rather than venture into the unknown. This is why most libraries today stay the course, at best; they make partial or incremental changes rather than launch full evolutional transformation.

This transition stresses the need for African libraries to fully adopt and maximize current technologies to facilitate access to digital resources to enhance their research processes if they are to be on the side of the informed and not the uniformed. This is primarily because the advent of ICTs has completely transformed libraries everywhere in the world today. Libraries are now and or early adopters of new technologies. With advent of the exponential growth in learning avenues, library services and methods of accessibility of information are now mostly done electronically (digital libraries) as earlier established. These digital libraries are by design made to be very involving; bringing about viability and productivity in enhancing knowledge and building capacity. This is sadly not the exact reflection of the state of many Academic Libraries in Nigeria as observed. It is true and sad to mention that despite so many technological solutions fast penetrating into the Library today, some are yet to be realized here in Nigeria, some have been realized but their capabilities are not fully explored. It is on this basis that this paper seeks to examine the challenges that digital libraries in Nigeria are facing, with focus on the University of Jos Library.

2. Objectives

The purpose of this paper is to determine the challenges of digital libraries in Nigeria. The objectives of the paper include the:

- Establish various reasons strengthening the basis for digital libraries
- Establish the expected roles of digital libraries
- Establish the challenges of digital libraries
- Recommend solutions to the challenges

3. Research Methodology and Search Strategy

The literature was explored by conducting research in library databases, catalogue, related books and web searches in portals. Wholesome journals in databases especially in the field of Library Science such as Library trend, Library and Information Science Abstract (LISA), International Journal of Library and information Science provided knowledge on the concept of Digital Library, they were however of a general nature they did not accurately capture the specific issues experienced by the penetration of ICT in Academic Libraries as such not many were utilised..

The remainder of publications found in databases such as Elsevier, Pro Quest, and SAGE were on topics including, concepts of Digital Library, Benefits of DL and a few suggestions on how to fully integrate ICT into the Academic library.To accurately capture the real issues affecting The University of Jos Digital library, Quantitative approach was adopted with a drafted questionnaire to get response from staff on how much they utilize the services, product and resources introduced by the advancement of ICT in the Library. This method proved to be effective as it provided the needed ground to begin this research.

4. Conceptual Framework

The foremost objective of any library is to Manage and administer information resources intended for reading and learning. Specifically, Academic Library champions the same course but centers on supporting teaching, learning and research. Divers premises have been coined to refer to the concept of digital library such as “Virtual Library”, “Soft or Paperless” library, “electronic library”, “library without walls”, “Computer based library” etc. Simply put, a Digital Library is seen as methodic or coordinated collection of knowledge, kept in digital or electronic interface technologies.

According to the Digital Library Federation (1998), "They are organizations that provide resources including the specialized staff, to interpret, distribute, preserve the integrity of and ensure the persistence over time of collections of digital works so that they are readily and economically available for use by a defined Community or set of communities".

Sun and Yuon (2012) were consistent with Digital Library Federation definition and they maintained that “it is an assemblage of digital computing, storage and communications machinery together with the content and software needed to reproduce emulate and extend the services provided by conventional libraries”. Based on these definitions, a digital library is seen as a pertinent knowledge storage unit that brings together collections of materials from different fields and it equally support learning and information acquisition in a dynamic way that benefits all. Digital libraries are characterized by the digital materials they contain. These digital materials are produced within the library or organization and subsequently made available to users electronically either via the internet.

The penetration of ICT into the library world has created a major shift from the traditional set up of Library which focuses on the physical collection of information resources, to a stage where information is predominantly stored in digital formats, and the ways users access information and how libraries provide and manage resources and services Dang (2015). The development has improved access to appropriate current and rich information at an incredible speed, as libraries now organize their collections in digital formats such as, electronic books, databases, e-journals, Repositories, etc, to facilitate easy access in order to meet their users information needs. These changes are also evident in the ways libraries offer their day-to-day services in order to ensure excellent service delivery and satisfy their changing customers’ needs. These services may include online self-issue, self-return, printing, photocopying and scanning facilities, reservation and renewal of library materials online. Other services include inter library loan services, electronic publishing, web-portals, online document delivery, online catalogues, online retrieval systems, web searches, virtual referencing and online library instructions and guidelines, search engines, digital archive and Information literacy. Advancements in technology have enabled new forms of handling information and has created more dynamic and flexible tools to managing and making it accessible than the print formats Dang (2015). These changes occur daily and will continue as new capabilities and services are daily introduced into the Library. This means that libraries and librarians in Africa will always encounter challenges of developing their services in new learning environment using new technology-based avenues to make knowledge more accessible.

5. Benefits of Digital Library

Digital Libraries have numerous potentials to significantly enhance a lot of benefits as means of increasing access to knowledge and gaining of needed information to improving the quality of education. Some of the expected roles are outlined as follows:

- Access to knowledge and information can be delivered to learners with limited financial resources who need to study, research and develop their abilities on their own time. And also increases in the quantity, quality and comprehension of Internet-based educational resources or materials. Making these resources easy to discover and retrievable for all users is also key here.
- Digital library enhances the ability to interactive platform through divers programs to suit specific student and research needs. Thereby enhancing improved collaboration and interaction among students and lecturers. This means using an already designed online interactive information literary module or a design from the scratch, powered by the library.
- Easy access to the digital library at anytime and from anywhere, and providing up-to-date and relevant learning materials as at when needed. This is expected to water down the need for visiting the physical library every time.
- Under Digital library, knowledge acquisition is self-paced as students can work with their own routine with any needed materials without having to be in a rush. Information is therefore not centered since the user has authority over the digital environment. This means that Digital Libraries are expected to be partners in teaching and learning.
- Digital libraries give users an opportunity to broaden their knowledge base because they can lean on their own. Doing so increases user's level of confidence and independence Horton, (2000)
- It is also expected to give room for steady upgrade for both the librarian and the library user. This is because as part of the developmental process in the digital world, new innovations come up every time that will prompt the need for such automatically.

6. Basis for Establishing Digital Libraries in Academic Libraries

As earlier established, Africa is not in an enviable position when it comes to knowledge acquisition. It has struggled with the traditional (colonial) ways of knowledge acquisition for a very long time to the extent that new methods seem utopian to most. To this extent, Digital Library is poised to fill the embarrassing gap between the West and Africa. Below are some of the bases for digital libraries in Africa:

- No physical boundary: The user of a digital library can do so at the comfort of his or her home, office, car etc. There is no compulsory need not to go to the library physically; it can be accessed all over the world as long as there is internet connectivity. This would replace the prevailing challenge of space in most African libraries especially in Nigeria.
- Round the clock availability: Unlike the physical library that is bound by time, before it closes for the day which is the practice in most Academic libraries today including University of Jos. A major advantage of digital libraries is that people can gain access to information any time of the day: twenty-four hour per day, seven days a week. This would replace
- Simultaneous multiple accesses: The traditional pattern of lending books from a physical shelve and waiting on long queue, considering the expansion of students intake in our institutions. Here, the same resources can be used simultaneously by a number of institutions and patrons (persons registered with the library officially). However, this may not be the case for copyrighted materials (CMs). For some CMs a library may have a license for "lending out" only one copy at a time; usually done with a system of digital rights management.
- Easy and Prompt Information retrieval: A Library user is able to use any search term (Phrase, word, title, subject or name) to go through an entire collection. In achieving this, they can provide simple and user-friendly interfaces, giving the user the needed ease of just clicking and the access

to its resources is done. Digital library introduces interactive information flow between end-user and the third-party service (service provider) using online access tools, Kiran and Diljit (2012).

- Preservation and conservation: Digitization is not a long-term preservation solution for physical collections, but does succeed in providing access copies for materials that would otherwise fall to degradation from repeated use. Digitized collections and born-digital objects reduces many preservation and conservation concerns that analog materials do not. The issue of stealing of hard copy books from the library is also eliminated; the issue of lack of storage space for physical books is also eliminated.
- Library Space: In most cases, traditional libraries are constrained by storage space, because as hard copy books are brought in each time, the available space is taken up more. On this, digital libraries have the potential to store much more information, because it requires very little physical space to contain them and they are also affordable than the physical space.
- Additional value: Certain characteristics of objects, primarily the quality of images, may be improved. Digitization can enhance legibility and remove visible flaws such as stains and discoloration
- Cost Effective: Building a digital library is usually not tied to intensive financial implications as obtainable with the physical library and the needed books. Here, a lot can be achieved with minimal finance for optimal usage. Therefore the case of Nigeria not being financially buoyant for the expected purchase of books is grossly eradicated.

7. Established Challenges of Digital Library at the University of Jos

The University of Jos started off in 1972 by way of extending the University of Ibadan as a Jos campus. As it is true with the five laws of library which include "library as growing organism" Ranganatha (1931), the library experienced expansion and growth over the years. From the mid-80s to 90s, global events became more and more activated by penetration of ICT. The library no longer ignored the persistence use and increase of digital activities and communication. This was not because the traditional way of storing and retrieving data was becoming monotonous, with obvious lapses, but because the new information technology had become irresistible for Academic Communication worldwide. The University of Jos library continued to embrace the expansion of technology more and more. Today, the library provides a variety of digital services and resources to its users to support their task and assist in meeting their information need. From the management perspective, the library has seen to the use and application of technologies to deliver their day-to-day services. The library has adopted the use of KOHA integrated software module which allows for management, administration and service delivery. It provides functions such as cataloging, acquisition and circulation functions such as discharging in and out of materials.

From the user's point of view, the KOHA software provides a simple and clear interface for library users to perform tasks such as searching, reserving items and suggesting new items. The library materials can be viewed by users in the OPAC which is embedded in the KOHA module and the item exact location on the shelf. Browsing through the OPAC, one can view other related titles relevant to the search term. Users find this practice interesting because they are aware of what materials are available at a particular time and the ones on loan as they are able to view if material needed are on loan or available.

Other circulation tasks that can be done using the OPAC by users include Hold queue, Hold to pull, Hold awaiting pick-up hold on ratio, Transfers to receive. Patrons consisting of the staff and students of the university have direct access to materials online through the library website on https://www.unijos.edu.ng/library/ .

University of Jos library has acquired and presently maintains a wide variety of online and electronic resources which includes e-books, e-journals, e-zines, online encyclopedia, electronic periodicals, video and audio materials and database.

The database e-resource provides a comprehensive list of databases which can be accessed directly. The arrangement allows users to select a particular database to search through. The university library has subscribed to over ten databases in different subject areas covering the range of Faculties in the University.

The e-book is another category of e-resource the library has made available for users. Books are downloaded from subscribed and free websites. These books are organized in such a way that it facilitates easy access. This goes a long way in meeting the information requirements of the users with respect to their academic and research purposes. Additionally users have direct access to electronic periodicals of which the library has subscribed to.

The Institutional Repository is one aspect that is the core of the digital library initiatives in the University of Jos, with rich resources stemming from members of the University community, currently accessible within and outside of the university walls.

Despite these practices, overtime, there have been numerous challenges that the development and sustenance of digital libraries have been facing. In the case of the University of Jos, after careful study and observation, the following are some of the primary and center based challenges:

7.1. Traditional Bureaucratic Walls

Lots of ideas and innovations on the aspect of the digital libraries has either suffered delayed activation or slaughtered at the altar of bureaucratic processes. Painfully, some of these innovations actually came into being as a result of a pertinent and immediate need that needs solving, but as a result of the supposed due process, it comes very late or never even comes up again.

7.2. Meritocracy and Mediocrity

So many aspects of the development needed to optimize the digital library are sometimes left at the mercy of a person that does not really understand have the basic skills or expertise for it. Usually, you find that the primary elements of meritocracy like efficiency, effectiveness, agility, technical know-how, speed and precision are all relegated to the background while selecting needed people to head units at the library. Instead, aspects such as years of experience, age factors, and connections are considered. This challenge is endemic in the Nigerian system generally.

7.3. Expertise Challenge

The library as at the time of this article, has limited librarians that are full experts in relation to the aspect of digitization and the technological advancement that is at par with the digital world and trends at the moment. More of the usual traditional formats are seen at play.

7.4. Librarian's in-depth Training Challenge

This aspect poses greater challenge as is the case with many Academic Libraries here in Nigeria. Usually skeletal trainings are carried out with no planning and work put into it. There are majority of library staff who only brag of their traditional roles and insistently repel any changes brought about by these new technologies, while just a few show interests but with little expertise. The University of Jos has made effort to train staff, however the participants' response is always casual and reluctant, and a lot of pertinent topics that are supposed to be practically demonstrated are only summarized and jam-packed because of limited time and poor response from participants. The practical 'son these trainings are not any different, with a sizeable number of staff not having access to computers for such. This is in line with the report of Bello and Emmanuel(2013) who observed in their research that majority of Librarians in selected Universities in Nigeria do not have access to ICT facilities. The environment for such trainings is not even conducive as there are constant activities going on around the training space by students especially. After all these, librarians are expected to disseminate the knowledge gained to both the university academic cycle and students. Doing this efficiently now becomes a great wall, librarians battle to climb.

7.5. Traditional mode/the Change Challenge

Another issue bothering on most Academic Libraries especially as gathered here in the University of Jos Library is staff response to change. People's resistance to change is a known fact; they prefer to remain in their old traditional lifestyle of delivering and managing resources. Several studies have shown the slow response Librarians have towards emerging technologies and staying up to date with their ICT skills. Ansari (2013) carried out a study that shows that none of the Librarians he carried out study on perceived their level of skills as very good. This is true for University of Jos because of the caliber of staff (librarians) involved who are used to their traditional ways of service delivery. Therefore, the need to tread carefully is usually at the core here. Evidently, it has greatly affected the transformation and transition needed for the University of Jos library to have full integration of ICT in all their routine activities. A typical example is the case of library users still using physical cards (as preferred by most staff) for operation despite the presence of KOHA integrated library software tool as earlier discussed. Other traditional roles being practiced are registration of users, which is being done manually. This greatly affects the efficiency and accuracy of service delivery because the entire process is tedious and frustrating.

7.6. Librarians' Indifference Challenge

The lukewarm attitude here is primarily the case of "government work" mentality that staff have. Staffs who are employed by the Government usually have a lackadaisical attitude and approach to work. Their mindset is "I will not kill myself for the work oh""So I will take it easy, slow and steady". This discourages the efficient and vast fellow with the drive for change regarding technological know-how needed for the advancement of the digital library, to relax and aids the not-so-efficient to remain in their comfort zones. This effect is strong on many as observed, they feel that they will be still be paid their wages, irrespective of the side the output takes or how it turns out; negative or positive. The hunger and drive for service delivery and client satisfaction is abysmally minimal or totally absent.

7.7. Inadequate Infrastructure / Financial Challenge

According to Gunawardana (2005): "Non availability of adequate number of computers and viable internet connection is a major problem facing learning in these colleges. For learning to succeed in the developing world, it needs to build on another important pillar: the existence of infrastructure, along with some degree of connectivity"

This point affects vital aspects of the library that are supposed to enhance the all round workings of the digital library. Under this, there is the issue of the unavailability of material resources like sufficient computers, high grade and durable servers, availability of conducive work environment, other computer output accessories like scanners, printers, uninterrupted power supply (UPS) etc.

7.8. The Challenge of Network and Connectivity

Generally the internet connectivity at the University of Jos is not very impressive. The service is usually epileptic in nature. High internet connectivity remains a strong reason for poor effectiveness when it comes to the proper efficiency of the digital library. When it comes to providing access to online information, and other service delivery that requires the use of internet, there is a dare need for strong signal and connectivity of which without them, it can be time consuming and frustrating as well.

8. Recommendations

The discussed challenges above are the primary factors militating against the University of Jos library from rendering effectively the expected roles of digital libraries. Below are well taught out recommendations that if applied, the digital library may enhance service delivery for all users:

- At least twenty (20%) percent of education fund should be singled out as library fund (LibFund). Same can be replicated in all universities. The fund should be accessible to facilitate robust training and acquisition of more resources and acquisition of skills for librarians both within and outside the country. It should also cover for necessary materials needed for the technological pedigree of the library.

- Librarians should be actively involved in decision making and implementation process of issues that concerns them and also on ICT (information Communication Technology). This way, they will not be a dumping ground for decisions made on their behalf. In doing this, they will not be carried along while these things are trending but they will be the initiators and movers of the trends in place.
- Robust and well equipped computer based information system unit should be established in the library. This unit should primarily handle all the servers, drives, digital collections etc of the library. They should not be dependent on the institutions central ICT platforms (as the case is as at the time of this article) because it causes a lot of draw backs.
- Special team should be created at the university that is directly answerable to the Vice Chancellor on library issues. This is to grossly cut down massive protocols in getting things done since the library is a segment of the university that requires special attention. This team should also be in charge of regular research, to discover the pertinent trends that the library needs.
- Academic libraries in Nigeria (University of Jos in particular) should inculcate library digitization into their policies and plans as a learning institution. It should not just be like something that is "wanted" rather; it should be something "needed". This is to bring about effective access to local and global resources.

Training and re-training: The form of training advocated here is in two phases:

- Training by way of Orientation: Librarians needs to go through different forms of orientation to make them understand, love and effectively utilize digital libraries as a very pertinent aspect of education process. With such perception, there will be high form of eagerness to do the needful. This will also serve as a spur for them to naturally want to upgrade or update themselves. Without this, there might not even be much taste for any form of upgrade in librarians. This should also tackle the issue of indifference to a reasonable extent.
- Academic and practical Trainings: on this aspect, librarians should be sent for regular trainings to remain relevant with the latest trends in the librarianship. These trainings should be sought for in more advanced libraries within and outside the country, so as to aid the practical aspects of the training.

Aside the advocated twenty percent for LibFund, another major part of the library intervention comes from Tertiary Education Trust Fund (TET Fund). The monies allocated should be released and utilized on time in the building, maintenance and management of resources for the digital libraries to thrive.

9. Conclusion

The University of Jos library has no doubt, played pertinent roles in knowledge acquisition, information gathering and even inventions. Through the years, despite the challenges that it has been confronted with, it has continued to stay focused and strong. However, there are high expectations for it to surmount the challenges confronting its digital libraries. Based on the recommendations discussed in this paper, it strongly believed that greater impact can be achieved if implemented. Lastly, the strength of any digital library depends on its digital collections, the ease to accessing them, the relationship of the librarians to develop and maintain the users who learn, use, and evaluate their resources. This underlines the glaring fact that Digital Library Services is a very essential component of a quality knowledge system. This article ends with a quote from Nelson Mandela (2013) "Education is the most powerful weapon which you can use to change the world. For to be free is not merely to cast off one's chains, but to live in a way that respects and enhances the freedom of others". The library should be greatly challenged to help in attaining the above statement.

References

i. Bello, T. O., Emmanuel, S. O., &Busari, I. T. (2013). Availability and Accessibility to ICT Facilities by Librarians in Some Selected Nigerian Universities. International Research*: Journal of Library and Information Science, 3(3).*

ii. Da Rosa, I. B., & Lamas, D. (2012). Building digital libraries in developing countries. *In 7th Iberian Conference on Information Systems and Technologies (CISTI 2012) (pp. 1-6). IEEE*

iii. Da Rosa, I. B., & Lamas, D. R. (2013). Building and using digital libraries in the developing world. *Education Journal, 2(5), 192-202*.

iv. Dang, T (2018) Evaluating the Use and level of User's Satisfaction with the Digital at Library Federal University Dutsin-ma Katsina*, Faculty of Education Journal, Federal University Dutsin-ma. 1(2)*

v. Digital Library Federation (1998) A working definitions of digital library available at www.diglib.org/about/defination.html Last Accessed [11/04/2019]

vi. Evers, H. 2002. Knowledge society and the knowledge gap. Paper read at an International Conference, 'Globalisation, Culture and Inequalities', in honour of the work of the late Professor Ishak Shari, 19–21 August, University Kebangsaan, Malaysia.

vii. Gunawardana, K. (2005). An Empirical Study of potential challenges and Benefits of Implementing E-learning in Sri Lanka.

viii. Horton, W. K. (2000). Designing web-based training: How to teach anyone anything anywhere anytime (Vol. 1). New York, NY: Wiley

ix. Inspiration Quotes from Nelson Mandela Retrieved from https://www.forbes.com/sites/mfonobongnsehe/2013/12/06/20-inspirational-quotes-from-nelson-mandela/#200a08a87101 [30/04/2019]

x. Juma, I. W., Wekullo, C., &Wamukoya, J. (2014). The role of digital libraries in bridging the knowledge gap in Africa. *Mousaion, 32(1), 64-83. 1b*

xi. Kavulya, J. M. (2007). Digital libraries and development in Sub-Saharan Africa: A review of challenges and strategies. *The electronic library, 25(3), 299-315.*

xii. Kiran, K., and Diljit, S. (2012). Modelling Web-based library service quality. *Library and information science research, Vol. 34(3), pp 184-196*

xiii. Mohsenzadeh, F., &Isfandyari-Moghaddam, A. (2011). Perceptions of library staff regarding challenges of developing digital libraries: The case of an Iranian university*. Program, 45(3), 346-355.*

xiv. Makori, E. O. (2009). Contemporary issues in information management: A fresh look for information professionals. *International Journal of Library and Information Science, 1(6), 074-099.*

xv. Omekwu, C.O. et al (2006) Shared catalogue and cataloguing tools: ICT as catalyst. A paper presented at the 261 h seminar/workshop of the cataloguing, classification and indexing section of the Nigerian Library Association, Simeon Adebo Library, Abeokuta,29th October-3 rd November

xvi. Ranganatha, S (1931) Five Laws of Library Science, detailing the Principles of operating a Library System. Retrieved from http://aims.fao.org/activity/blog/five-laws-library-science-detailing-principles-operating-library-system [06/05/2019}]

xvii. Rutkowski, K.M. (1999), "The diffusion of web technology in education. New system of learning", Unit 9 lecture, available at: www.netteach.com/ (accessed 6 February 2006)

xviii. Vakkari, P. and Hakala, P. (2000), Changes in relevance criteria and problem stages in task Performance, *Journal of Documentation, Vol.* 56 No. 5, pp. 540-62.

xix. Vullo, G. (2010). A global approach to Digital library evaluation. *Liber Quarterly*, Vol 20 (2), pp 169-17

xx. Witten, M. Loots, M. F. Trujillo and D. Bainbridge, "The promise of digital libraries in developing countries," *Communications of the ACM, vol. 44, 2001 pp. 82 - 85*

xxi. Waters, D. J. (1998) *what are Digital Libraries*? CLIR Issues (4), [Online] Available at: http://.clir.org/pubs/issues/issues04.html [Last Accessed: 15 April 2016]

xxii. World Bank Group. (2013). Poverty headcount ratio at $1.25 a day (PPP). Washington: World Bank Group. http://www.worldbank.org/en/about/contacts (Accessed 14 November 2013).

xxiii. Xie, H. (2006). Evaluation of digital libraries: Criteria and problems from users' perspectives. *Library and Information Science Research*, Vol. 28(3), 433-452. Retrieved fromhttp://informationr.net/ir/7-2/paper123.html[Last accessed 17th February 2016]

Environment and Sustainability of the North East India

Mohon Rongphar
Assistant Professor, Langhin College, Assam, India

Abstract:
The study focus on the environment and sustainability refers to conservation of resource to ensure environment quality that needs to be protected and maintained for future generations. For sustaining our environment the local as well as the tribal community adopt various methods to conserve the environment while modern application of environment conservation is focused here. This paper attempt to study the tribal people adopts in preserving the natural environment, several principles and law. The paper attempt to focus on the hill areas of the North East as well as Assam, the Tribal people inhabitant in it, these people are connected or associated with the natural environment in terms of livelihoods, occupation, environment preservation through religious practices, such data may also be available in this study. The tribal people consume forest product for rituals worshiping and some other alias. The paper also link with M. Phil research work or dissertation work (on chapter II) has been awarded. The study mainly focus on the tribal people how they can preserve the environment through religious consequences, focus on environmental law, principle, application of modern concept as well as the eco-sensitive region. Making the environment 'greening' is the main reason of the paper.

Keywords: *New Vision, principle, traditional knowledge application, greening earth*

1. Introduction

In practice, environmental sustainability helps to ensure the needs of present day population with unrestricting the ability of future generations to meet their needs. As for example, a tree falls it decomposes, adding nutrients to the soil to fertile. These added nutrients will help to sustain suitable conditions to which the future saplings can grow better. It is also to be noted that Human activities can deplete the natural environment, without the concern application of environmental sustainability methods the long-term viability will difficult to compromise in the near future (Dr. R. Gillaspy). Mary Stevens in her article 'What is environmental Sustainability?' expresses that the concept of 'Sustainability Development' was first put forward on the 1987 report 'Our Common Future', prepared for the World Commission on Environment and Development and recognised the links between inequality, poverty and environmental degradation were seeking a way forward for a fairer and less damage to environment support committees. The report defined sustainable development as 'Development meets the needs of the present without compromising the ability of future generations to meet their own needs'. It therefore, follows that Environment Sustainability is to ensures to meet our need for water, food, shelter, etc. or engaging in activities that make our lives peace and enjoyable including leisure activities and entertainment and not to cause damage to our environment or not to deplete resources which cannot renew in future easily. Environmental Sustainability is thus one of the biggest challenge and most important targets of the present times. Even though attention also given in major areas for researchers, academicians, scholars, governments and non-government organisations involving individuals, communities, countries, continents and the globe as a whole. Its aims are to achieve the targets of environmental sustainability through spread of quality research and knowledge. It is also to be noted and understood that the natural resources not only being over-exploited but also becoming contaminated with toxic chemicals making it difficult for the survival of future generations. For this reasons we cannot claim the truth experienced by the local communities which pollute or destroy our natural resources that are consumed every day; but actually the truth is that environmental issues occur due to industries and factories from the urban areas.

2. New Vision on Environmental Sustainability

W.M. Adams (1990) aptly discuss that the passion of the environmentalist vision which is the transition to sustainability becomes urgent because global life support systems, the environment have a limit time. He urges that loss of species and natural habitat caused by development projects like urbanisation and industrialisation, etc. had been a potent focus for the extension of environmental pressure group politics familiar in the industrialised world. He again stresses that 'Save the Rainforest' campaigns followed logically from concern pollution, whales or First World countryside. The growing challenge which integrate global village and environmentalist pressure can be seen an extension of traditional concerns about environmental quality in the village. This global term broken down the third world opposing development projects threaten indigenous ways of life. For this reason oppose to environmental by environmental groups to invest large projects such as Dams that threaten the rights and interest of indigenous peoples which prominently expressed as threats to biodiversity. The author also point out that 'World Conservation Strategy' that the concept sustainable development integrates environmental issues into development planning. The study focuses and points that the threat of multidimensional global crisis has a key theme within debates about sustainability: a crisis of development, of environmental quality and of threats to the material benefits supported by natural biogeochemical processes and sinks. The 1992 World Development Report opened with the assertion that 'the achievement of sustained and equitable development remains the greatest challenge facing the human race'. Scholars also point out that the political dimensions of rights over resources, stress the environment-development problems to understand, explore the links between environment, economy and society, that he calls "Political Ecology". While poverty and environmental degradation driven by the development process that interact to form a world of risk and hazard for both urban and rural communities (1990: 3-18). A professor Leszek Borysiewicz Vice-Chancellor, University of Cambridge prepares a draft report entitled that "Environmental Sustainability Vision, Policy and Strategy" aptly discusses that our environmental sustainability vision committed to making a positive impact through outstanding environmental sustainability performance. He urges that our environmental sustainability vision aligns with the University mission and one of its core values contains four underpinning principles and three priority areas and conveys the University's key environmental sustainability impacts. He urges that several strategy 2015-2020 focus on (a) energy and carbon management its targets is to reduce carbon emissions from energy use by 34% by 2020 against a 2005 baseline and to a long-term ambition to be carbon neutral from energy use by 2050. (b) Water management is to reduce water consumption by 20% by 2020 against a 2005 baseline and to conserve water through efficient use and management. (c) Biodiversity and ecosystems that aim to organise limiting negative and having positive direct and indirect impacts on biodiversity and natural ecosystems and this area matches its aspirations to be a global leader in conservation and food security research. (d) Waste management aim to minimise and actively manage waste through elimination, reduction, reuse and recycling. (e) Sustainable procurement that targets the University procurement frameworks are more attractive financially, more environmentally friendly and faster and more institutions use them, and to consider criteria within their procurement activity. (f) Sustainable construction and refurbishment is to reduce the environmental sustainability impacts of our construction and refurbishment. (g) Environmental sustainability in teaching and research is to undertake world-leading research that is related to environmental sustainability and to ensure that our operations are informed by this research where possible. It is also finds that teaching and research on environmental sustainability and development need to be emphasised and create a wide spreads activities by the university proposals through by research, projects, and some other activities because we teaches in every schools for balancing our sustainable environment but both the state and national governments need to pushed out to maintain such major issues which may impacts the daily and livelong activities. Another by R. Blackman & I. Carter (2009 edt.) in their work "Environmental Sustainability: Responding to Changes in the Environment and Climate" expresses that scientist agreed that climate change caused by human activity by use of fossil fuels and deforestation. They urges that several environmental issues to understand science and principles related to environmental sustainability, strategy adoption is essentials to ensure other sources of energy based on sustainable and renewable resources. It also finds that developing an environmental policy and carrying out an environmental audit identifies the organisations everyday impact on the environment. It also finds that people depend on natural resources for survival while the soils should not pollute from cultivations that results the farmer crops sustain that could feed the family or to meet the necessary requirement. Land user need to understand that poor management of one resources leads to other environmental problems and could cause loss of biodiversity or soil fertility if not managed properly. The theoretical framework predicts that according to the United Nations Development Programme (UNDP), the environmental damage caused by humans to serve the consumptions of wealth which they are directly or indirectly relationship with the environment. Sometimes, and or elsewhere of the tribal people which they are interacted with or associated with the natural environment but the poor people are forced to exploit the resources not in ignorance but to survive their families which will impact the climate change treated most urgent. The theory benefited in this study that environmentalism of the poor required sustaining depending upon the resources consumed by the multicultural society. Without the local people guidance the rational view of the environmental balancing will not suffice.

Richard Sharpley (2009 etd.) "Tourism Development and the Environment: Beyond Sustainability?" frankly expresses and urges that in early 1990s sustainable tourism development has represented the dominant of tourism development discourse in academic, policy or planning and to political circles extent. The author urges on two broad observations firstly, academic study of sustainable and tourism development reached over the last 20 years which manifested in innumerable books, journal, articles, conference papers and other publications but remains a lack of consensus not definitions and the theoretical foundations of the concept but translated into a set of practical polices and measures for the effective planning and management of tourism in the real world. The principles of sustainable tourism that represent little micro to macro problem solution. Secondly, sustainable business and development principles within the country travel in the tourism industry. Develop the sense of so-called eco-tourism is essential for sustainable environment. In other words, a small number of specific projects have little evidence that the principle of sustainability or sustainable development have the sense of sustainable tourism development in reality. It depicts that development of eco-tourism in the cultural and religious sense may restrict such proposals of concepts and areas. Many tribal people in India or elsewhere had believed that there are number of sacred grove and sacred places and other places of eco-sensitive regions. According to the globalisation thesis, state no longer able to effectively fulfill its responsibility to its citizens, such as managing the economy, providing security and law and order or implementing appropriate environmental policies without collaborating with supra-national forms and structures of governance and policy making. Critics point from a globalist perspective, national and state power and independence is in decline whilst international and global governance underpinning by powerful agencies and a growing body of international law, is in the ascendency.

3. Principle and Law of Environmental Sustainability

According to William C. Sullivan, a Professor in the Department of Landscape Architecture, the Director of the Campus Environmental Council, in his article "What are the Principles of Environmental Sustainability"? He aptly discuses that there are five principles to govern the sustainable environment:

- Limits: - with the expansion of human societies and human activities the need of biophysical limits which imposed by the carrying capacity of nature, and the limits should be keep in environmental planning and environmental decision-making in the forefront.
- Interdependencies across time and space: - the word 'Global village' means world is interconnected and interdependent because the use of resources has impacts in faraway places and those places have impacts on us. To achieve environment sustainable more creation of 'greening earth' across the globe is concerns.
- Triple-Bottom line: - Making and creating sustainable earth as well as natural environment these requires balancing economic, social and environmental priorities. To satisfy the needs of human

wants improve the conditions of environmental quality and a safe and engaged social triple bottom line not just the financial bottom line.

- Equity: - Environment sustainable practices require equitable distribution of opportunity wealth, and quality of life across the world communities in the future. Having to have responsibility towards resources protection that means resources is our prescriptive norms and towards future generations we should improve the quality of environment need to ensure.
- Precaution: - To a great deal people are unaware about nature's functioning about our dependence on it, about the economics of conservation. In modern days with the advance of scientific proof but delay in implementation may be costly to society, the environment and to future generations.

4. Traditional Knowledge Preservation and Environment Sustainable

In order to conserve the traditional knowledge one should understand the concept and the knowledge of the tribal people why they engaged the traditional style and how are associated and interacted with the natural environment. The concept of traditional knowledge, differ from the modern knowledge practices, they are based stereotype not on scientific use of technology which will deplete the native resources, if we concern to modern sense of the term. The tribal people living in the forest as well as in the village forest never leaves from the inhabitant because they can sustain from such sources of livelihoods, and sustain with the natural environment is the logic of the tribal people. Not only the traditional concepts and ideas available in them but we can analyse some other perspective for the tribal community. For these reasons, the tribal as well as the indigenous people which have been worshipping since from time immemorial, in case of worshiping they pray the nature of God's, water, air and natural land for sustainable resources. Here, my analyses go nearer to rational of the tribal occupations but not favour or against them. Therefore, agriculture and animal husbandry have from age old land use practices in the India Himalayan Region (IHR). They ever time practices, some traditional millets, cereals and pulses along with horticultural crops grown in many areas. In the North East India and elsewhere, the traditional crops have become a major source of revenue.

In the (North East Himalayan Region) NEHR, shifting cultivation or slash and burn agriculture, locally known as jhum, the main form of agriculture. The period between cultivation and coming back again to the same plot, after completion of intervening fallow period constitute one jhum cycle. It is also find that there are four categories of Jhums in NEHR they are:

- Traditional Jhum: This type of cultivation practice where human population has not been increased much. This is generally sustainable but may not fulfill all the needs and aspirations of a modern livelihood. Traditional jhuming helps to conserve forests as the land is rotated in land use between long fallows periods with forest follow by a short cropping phase. This has survived the test of time for thousands of years and it enables the people to live in peace and harmony together with nature in most hostile rugged environment. For example, traditional shifting agriculture can be found in the buffer zone of Nokrek Biosphere Reserve, Garo Hills Meghalaya and in Nongching village of Nagaland, and Jhum practice through ritualistic performance and foul sacrifice in Karbi Anglong.
- Distorted Jhum: Increases of population, the villagers are forced to reduce the fallow period in order to allot jhum land to newly married couples. In such cases, distorted jhum is neither productive nor sustainable, because several years are not enough for regeneration of fertile land, result land degradation and encroachment on steep slopes. This has practices in parts of Mizoram, parts of Arunachal Pradesh, Manipur Hills and in West Khasi Hills, Meghalaya are typical examples.
- Improvised Jhum: This includes recently adapted cultivation of cash crops in Jhum fields e.g. Green Peas in Pomlakarai, Meghalaya and indigenous Kolar Beans (Rajma) in high altitude villages of Nagaland where rice cannot be grown. Such practices help in maintenance of soil fertility and bring cash income to the family. Another example of improvised Jhum comes from

the village Lazami, Nagaland the farmers practice cropping phase, unique weeding system with no fallow period, and

- Modified Jhum: the gone days has two externally funded development projects were implemented viz., Nagaland Environmental Protection and Economic Development, Kohima and India Canada Environment Facility (NEPED-ICEF) in Nagaland and North-eastern Region Community Resource Management Project (NERCORMP) funded by IFAD and NEC in Meghalaya, Manipur and hill districts of Assam. Each of these projects had a major component on improvement of jhum. These projects have demonstrated that through multi-pronged external intervention, productivity levels of Jhuming can be improved.

Thus in brief, Jhum cultivation has not been the main source of livelihood for most of the Hill-Tribes in NEHR; this practice has also been played a critical role in conserving agri-biodiversity and traditional knowledge system (TKS). In this region, varieties of crops can be found which are cultivated in a typical jhum field (The Mountain Ecosystems: Environment and Forest Sector, 2006: 13-16). Below here can understand the practice of traditional methods and application of knowledge of Table 1. in specific areas of the concern states.

STATE	**Forests Land Where S.C. Is Practiced**	**Ownership and Control**	**Area (Km^2)**	**% Geographical Area of the State**
Arunachal Pradesh	Unclassed State Forests (USF)	State forest Department	32039	23
Assam	USF (District Council)	District Council	5713	7.28
Mizoram	USF (with permission of Village Council)	State Forest department /Village Council	5240	25
Manipur	USF	State Forest Department	11288	50.5
Meghalaya	USF	Traditional Durbars, District Councils	7146	32
Nagaland	USF	Village Councils	7813	47
Tripura	USF	State Forest Department	2195	21

Table 1: Classes of Forests Land under Jhum in NEHR

Source: The Mountain Ecosystems: Environment and Forest Sector For Eleventh Five Year Plan, P-16

To note the above table that Unclassed State Forests (USF): The USF are loosely under the dual control of the Revenue and Forest Departments, the former being responsible only for issuing Land Possession Certificates (LPC). These claimed variously as private, clan and community property and have been traditionally under the control of the community. The termed forest and even included in the statistics, the USF areas are not under the control of the Forests Department as the land does not vest with the state . Yet, no survey and demarcation has been conducted in these areas but not defined land structure the data analyse which is secondary source.

5. Conclusion

The discussion above finds that to ensure our decision which contributes to improvements in environmental sustainability at the local levels and even the urban levels, working cooperatively with tenants, city governments, local governments, planners and other stakeholders in achieving our targets. It is also emphasis that to identify explicit targets for improving our environmental sustainability performance including specifically in our commitment to minimise emissions of greenhouse gases and to increasing our use of renewable resources. It also comments that to minimise global warming issues we need to cooperate all the users of solar energy and wind energy in the concerns places in contemporary days, and elsewhere, can sustain our resources that had been consumed every day, minimise use of modern technology, less bulky industrialisation and urbanisation due to hydropower and thermal power production and development. In these cases, with the application of modern technology in the urbanisation and industrialisation areas which can affects and degrade the core biodiversity areas, eco-sensitive and animal corridors will wiped out. With such areas of ecological destruction including restricting living species, flora and fauna will be lost forever. With these widespread destructive environmental activities, global warming will narrowing the rainforest region, and environmental issues raised higher and higher like the floor of the sea has risen up. Therefore, the Biological and ecological regions has been declining due to the efforts of huge number of construction across the rivers like by dams, bridge, etc, on the one side and human occupations, human settlement, road construction and some other relevant areas on the other are the biggest demerits which our environment could not improve for sustainable.

Deep Narayan Pandey in his work 'Traditional Knowledge Systems for Biodiversity Conservation' also finds and suggested that the local knowledge is useful on environmental preservation and other reasons such as – firstly, inadequacy of economic incentives to conserve biodiversity demonstration and compels rethinking classical utilitarian approach to resource management. Secondly, emerging our sustainability sciences capacities will stocks of knowledge and institutional innovations to navigate transition towards a sustainable planet. Thirdly, rediscovery of traditional ecological knowledge has adaptive management and need to apply human ecological and adaptive strategies for natural problems that conservation biologists and restoration ecologists. Fourth, an increasing realisation of innovative ethics and policy to conserve biodiversity and maintain ecosystem functions and such ethics may not essential from god rather society can cultivate them. Firth, local knowledge systems are disappearing at a rate may not allow us to know such systems and finally, a thought provoking discussion to limits of economic development is pursued without any specific considerations as to its implications on ecosystems. Thus in short it can also notes the finding comments that to create and ensure sustainable environment we need to focus on the method that through biodiversity conservation making to sustain our environment fruitful and meaningful with the application of traditional knowledge is essential. Therefore, efforts on biodiversity conservation can learn from the context-specific local knowledge and institutional mechanisms such as cooperation and collective action; intergenerational transmission of knowledge, skills and strategies; concern for well-being of future generations; reliance on local resources; restraint in resources exploitation; an attitude of gratitude and respect for nature; management, conservation and sustainable use of biodiversity outside formal protected areas; and transfer of useful species among the households, villages and larger landscape. These are the some useful attribute of local knowledge systems. Therefore, traditional knowledge on biodiversity conservation in India is as well as diverse as 2753 communities and their geographical distribution, farming strategies, food habits, subsistence strategies and cultural traditions. At the end of the analyses the concerns systems by the tribal communities in India has certain ways to understand: religious traditions (temple forests, monastery forests, sanctified and deified tress); traditional tribal traditions (sacred forests, sacred groves and sacred tress); royal traditions (royal hunting preserves, elephants, royal gardens, etc); livelihood traditions (forests and groves serving as cultural and social space and source of livelihood products and services). Further, the study also finds that by benefiting of our environmental sustainability some traditions also reflected in a variety of practices regarding the use and management of trees, forests and water as a whole. These include wider areas of collection and management of wood and non-wood forest products; traditional ethics, norms and practices for restraint use of forests, water and other natural resources; cultivation of useful trees in cultural landscapes and agro-forestry systems and finally, creation and maintenance of traditional water harvesting systems such as tanks along with plantation of trees groves in the proximity. Thus both formal and local methods as well as local people and formally trained scientists shall contribute to comprehend the data, information and knowledge. Both local people as well as external experts need access to the latest scientific developments and better to improve existing conservation knowledge and practices. Thus in short, several methods is possible to conserve our environment sustainable by means of law, restoration, rewilding, alternative energy, nature reserves and zoos, recycling and by through education. Although, just a few points to think about conservation and part play in preserving and protecting some truly marvelous things have left in the world today but may lose 'tomorrow' unless more people take an interest in them. Murgante et.al (2011 Eds.) accordingly, modern methods of conserving environment creating sustainability focus on tri-angler shape such as economic dimension includes efficiency, growth and stability; social dimension include poverty, intergenerational equity and culture; finally, ecological dimension include biodiversity, natural resources, pollution and conservation. Therefore, systematic approach support clarity, reinforcing that focus on systems as realities more complex and characterised by openness and interactions, connections among economic, social and environmental systems have to be considered; a sustainable development is in fact capable to integrate, settle and balance these three factors like social justice, economic utility and environmental integrity (2011: 3-4). Lastly, to ensure sustainable environment today first of all land should not go under the hands of the government. Land should prescribe only under the authority of the village if not government can adopt to create sustainable environment but they will destroy the native species then our biodiversity richness will decline due to modern application.

Some of the key that propose strategic aims for environmental sustainability strategy has been identified includes carbon management, water develop opportunity, waste to reduce and recycling, construction and refurbishment, travel and transport sustainable methods, biodiversity maintenance, sustainable food on supply chain, staff and students engagement awareness, community involvement related with extra-curricular and community engagement activities, sustainable procurement in purchasing decisions, emissions and discharge through monitor and manage (R.Ward, 2017: 3).

References

i. Morelli, J (2011). Environmental Sustainability: A Definition for Environmental Professionals. *Journal of Environmental Sustainability* 1. Retrieved from 25th May, 2019, http://scholarworks.rit.edu/jes data base.

ii. Sharpley, R. (2009 ed.). Tourism Development and the Environment: Beyond Sustainability?. *Earthscan, USA & UK*. Retrieved from 29th May 2019, www.earthdcan.co.uk. data base.

iii. Tolia, R.S. (2006). The Mountain Ecosystems: Environment and Forest Sector for Eleventh Five Year Plan. *Chairman, Task Force on Mountain Ecosystem*. Retrieved from 30th May 2019, www.planningcommission.nic.in. Data base.

iv. Prof. Borysiewicz, Leszek. Environmental Sustainability Vision, Policy and Strategy. The Cambridge Green Challenge. Cambridge University. Retrieved from 26th May 2019, www.environment.admin.cam.ac.uk. Data base.

v. Adams, W.M. (1990 ed). Green Development, Environment and sustainability in the Third World. Routledge, London & New York. Retrieved from 28th May 2019, https://ysrinfo.files.wordpress.com. Data base.

vi. (2016). Environmental Sustainability Principles for the Real Estate Industry. *World Economic Forum Industry Agenda Council on the Future of Real Estate & Urbanization*. Retrieved from 29th May 2019, www.weforum.org. Data base.

vii. Pandey, D.N. (2002). Traditional Knowledge Systems for Biodiversity Conservation. Retrieved from 30th May 2019, https://www.infinityfoundation.com. Data base.

viii. Mishra, Maitreyee (2017). Traditional Knowledge Systems, Culture and Environmental Sustainability: Concepts from Odisha, India. Retrieved from 30th May 2019, https://link.springer.com. Data base.

ix. Arora, N.K. (2018). Environmental Sustainability – necessary for survival. Retrieved from 30th may 2019, https://doi.org. Data base.

x. Clarke, W.C. (1990). Learning from the Past: Traditional Knowledge and Sustainable Development. Retrieved from 30th May 2019, https://www.jstor.org. Data base.

xi. Mauro, F. & Hardison, P.D. (2010) Traditional Knowledge of Indigenous and Local Communities: International Debate and Policy Initiatives. *Ecological Society of America*. Retrieved from 30th May 2019, https://www.jstor.org. Data base.

xii. Methods of Conservation, retrieved from 30th May 2019, https://ypte.org.uk. Data base.

xiii. B. Murgante, G. Borruso & L. Alessandra (2011). Sustainable Development: Concepts and Methods for its Application in Urban and Environmental Planning. *Springer-Verlag Berlin Heidelberg*. Retrieved from 30th May 2019, tps://www.academica.edu. Data base.

xiv. S. Senanayake, (2006). Indigenous Knowledge as a Key to Sustainable Development. Retrieved from 30th May 2019, https://jas.slijol.info. Data base.

xv. Arangote, E. (2018). Implication to Environmental Education of Indigenous Knowledge and the Ecosystem of Upland farmers in Aklan, Philippines. Retrieved from 30th May 2019, https://iopscience.iop.org. Data base.

xvi. Gomez-Baggethun, E. (2013). Traditional Ecological Knowledge and Global Environmental Change. Retrieved from 30th May 2019, https://www.ncbi.nlm.nih.gov. Data base.

xvii. Ward, R. (2017). Environmental Sustainability Strategy 2017-2020, published at London Metropolitan University, https://www.londonmet.ac.uk. Accessed on date 30th May 2019.

xviii. S. Magdalena, (2015). Achieving Environmental Sustainability through Knowledge Management: A Survey Conducted among Corporate in the Czech Republic. *Journal of Intercultural Management,* Vol. 7, No. 3. Retrieved from 30th May 2019, https://www.degruyter.com. Data base.

xix. Basiago, A. D., (1990) Economic, Social and Environmental Sustainability in Development Theory & Urban Planning practices. *Kluwer Academic, Boston, Netherland*. Retrieved from 30th May 2019, https://link.springer.com. Data base.

xx. Peach, J (2011). Five Sustainability Tools for the Built Environment and Beyond. Retrieved from 29th May 2019, www.thisbigcity.net. Data base.

xxi. Green Building Tools for Tribes. Retrieved from 30th May 2019, https://www.epa.gov.

xxii. R. Boyd, David (2004). Sustainability within a Generation- A New Vision for Canada. David Suzuki Foundation. Retrieved from 1st August 2019.

Re-Assessing Leadership and Entrepreneurship in Higher Education for Human Development

Dr. Alexander Kyei Edwards
Senior Research Fellow, Institute for Educational Research and Innovations Studies, University of Education, Winneba, Ghana

Abstract:
The intent of this text was to prompt the attention of Higher Education institutional leadership to highlight the fusion of both leadership and entrepreneurship to get the best results from practices. Both leadership and entrepreneurship are studied in isolation in most Business School environment. But their best practices are intertwined and can be juxta-positioned. In this text best leadership practices are examined with the lenses of Kouzes and Posner's "Leadership Challenges", who are authorities; best practices for entrepreneurship are also looked at from "The Intelligent Entrepreneur" by Bill Murphy Jr. This text compares both practices to generate discourse on their collateral synergy in building employable skills in human capital right from higher education. It starts with re-thinking, re-calibrating curricula by re-assessing areas of mutual interests and fusion. Dr. Edwards further recommends academics to translate concepts to real world practices.

Keywords: *Entrepreneurship, entrepreneurial intelligence, higher education, leadership practices*

1. Introduction: What are Leadership and Entrepreneurship?

Leadership is becoming a household phrase for performance oriented behaviour. Alongside leadership comes the term entrepreneurship in the business arena. The two terms: Leadership and Entrepreneurship are intertwined in modern texts, just as leadership and management used to be fused in most classic texts. Defining the two terms, Leadership and Entrepreneurship are very important here in this context. Both terms assume some kind of delusion depending on who is defining them separately. Many researchers have defined the terms according to their own myriad of understanding. Take for example; leadership has been defined along the lines of authority or power, domains, criteria, functions, contexts, and conditions (Hackman, 2010). "There are almost as many different definitions of leadership as there are persons who have attempted to define the concept" (according to Stogdill, 1974, as cited in Hackman, 2010, p. 121). Entrepreneurship too has been defined by several ways such as the skillful ability of an individual to find a seed, an idea, and nurture that idea in such a way to provide solutions for a gainful venture (Murphy Jnr., 2010).The C21st knowledge creation institutions which are mandated to raise future leaders and entrepreneurs are to examine critical contents to raise the next generation resourced to lead in problem solving.

According to the Organization of Economic Cooperation and Development (OECD, 2015), there are some set of skills that are needed for global socio-economic development which include problem solving skills. The society is full of problems that await solution from critical thinkers and influential people. Even where the idea is not originated by a particular person, if that person can influence the reality or the process of getting the idea into gainful venture they stand the chance of being celebrated as heroes because of the successful implementation. Leadership, which is the art of influencing the accomplishment of ideas, is as important, if not more, as the idea generation itself. Of course, ideas generated may be seen as rhetorical, but implementation of those ideas is what constitute realization, and hence entrepreneurship.

Technically, those who provide solutions for gainful engagement in the form of products and/or services are considered entrepreneurs. Whereas those people who are able to influence the process of getting purposeful achievements in any organization are classified as leaders. In the context of this text, entrepreneurship and leadership are twins in getting the needed results. Albeit, it is the purpose of this text to raise awareness in both circles that there is the need to foster both entrepreneurship and leadership competencies to enrich the results of both in higher education. This may be in the form of clear understanding of the relationship and to suggest more scholarship from both sides to enrich studentship and content building.

Higher education institutions are empowered to raise human capital in a nation. Based on the human capital theory graduates command more premiums if they can amass higher knowledge base, accumulated knowledge and skills to make those people more productive and effective. If entrepreneurship is about processes of designing, marketing, and managing a business venture to gainful profit then the leadership is all about the relationship that matter most in all human endeavours. Education of students to acquire both knowledge and skills hence will actualize dreams and employability standards.

The philosophies of most higher education institutions are based on access to knowledge, contribution to national development, cultivating a generation of people who would learn to lead and solve problems. According to this laudable ideas, it means that leadership can be taught, and entrepreneurship can be learned. It is rather myopic that for several decades the conceptual narrow-minded psychologists measured people's intelligences and ideas about intelligence with the measurement of IQ (Intelligence Quotient). IQ test was designed in 1912 by a German psychologist William Stern. (One can only imagine the socio-cultural and psychological context of such a measurement tool, which is beyond the scope of this text).

However, many students are classified as little lower or higher in intelligence simply because of an IQ test scores that is more or less unpredictable and too narrow to depend solely on. For that matter many entrepreneurs in this part of our world may be falsely diagnosed and classified by the IQ test as lacking the intelligence to do anything good. School drop-outs have been found to be skillful in using their knowledge gained outside the classroom in solving societal problems. In Ghana, the Jospong Group of Companies is owned and led by Mr. Joseph Siaw Agyepong (popularly known as Zoomlion). This is a self-made multi-millionaire whose entrepreneurship might not have come from an elite institute of higher learning. He started from a humble beginning. But in Ghana, he is well known and cherished for solving societal problems with flirt and waste management, just to mention a few. This is a man who has been honoured with a Doctor of Literature by an elite institute of higher learning, Kwame Nkrumah University of Science and Technology for his contribution to societal waste management and higher education in Ghana.

Another well-known entrepreneur in Ghana is Mr. Osei Kwame (aka Despite) who owes Despite Group of Companies. His academic background is still not known. Ironically, but interestingly, Mr. Despite got his aka from the idea that "despite his lack of formal education he has achieved". Despite is now Dr. Osei Kwame, an honouring doctorate degree in human resource from Canterbury University of U.K. These two renownedmen are world class leaders and entrepreneurs of high distinction. Their outstanding skills and abilities may challenge popular scholarship on entrepreneurship and even leadership. These are men who led people to perform and get results. Where they trained to do well? Where they born with such endowment of such intelligence? Such questions may be for further interrogation. Notwithstanding, Professor Howard Stevenson of Harvard Business School wrote:

There are skills, attitudes, and a fundamental base of knowledge that education and experience can provide. You won't turn me into a world-class athlete by sending me out to practice with a coach, but I will certainly play a better game, Entrepreneurship is no different. (Cited in Bill Murphy, Jr., 2010, p. 29).

2. Entrepreneurship Defined

Entrepreneurship is defined as "the process of designing, launching and running a new business … offering a product, process or service for sale or hire" (Wikipedia, 2017). The people who create businesses are called entrepreneurs. But if these business acumens were endowed from birth (born to lead, or born to be rich) then such predestination may have called for little effort, no trials and errors, and certainly no need for learning. But scholar text showed that entrepreneurial skills can be learned; leadership competencies can be taught. Both can be enriched by lifelong learning, even if not attainment of degrees in higher education. Entrepreneurship and leadership education at the universities ought to be an integral part of every student's learning. In Ghana, the Central University is leading the way. The Chancellor, Rev. Dr. Mensah Otabil is another gifted, well-endowed man of ideas and passion to solving societal problems, both spiritually and socio-economically. His philosophy for establishing the leading private, faith-based, internationally renowned university: Central University is simply to educate a generation of leadership and entrepreneurship to make their world a better place.

Entrepreneurship is the process of taking opportunity in solving problems regardless of the risk and resource challenges in order to gain from the venture. Perhaps it is further simplified by a venture capitalist Fred Wilson, who saw entrepreneurship as "the art of turning an idea into a business" (Barringer & Ireland, 2010, p. 30). Any entrepreneurial behaviour is demonstrated by imagining the futuristic gain in an idea, proactivity in getting excited about the gainful nature of an idea, and risk-taking in other people's motivations and imaginations.

2.1. Ten Key Rules to Making Entrepreneurial Success

After studying three Harvard Business School graduates Bill Murphy Jr. (2010) concluded that most successful entrepreneurs will obey 10 simple rules in their entrepreneurial life. The Harvard Business School (HBS) scholar's rules informed this text and led to the adopted Entrepreneurial Practices (Table 1)

Entrepreneurial Practices	**Rules of the Game**
Passionate to solutions	Show commitment, exceeding passion
	Discover problems, determine to solve
Strategic thinking	Think big, new, and wild
	Go With Others, think with others, team Up
Against the Grain	Be unique, against all odds
	Take the risk, manage the risk alone
Humility to learn	Learn to Lead, on-the-Job to learn
	Humbly believe it, present it and Sell it
Tenacity to Win	Persist, persuade, and resist giving up
	Play the Game to win the game

Table 1: Entrepreneurial Practices and 10 Rules of the Game
Source: Adopted from The Intelligent Entrepreneur by Bill Murphy Jr. (2010)

<u>2.1.1. Show Commitment, Exceeding Passion</u>

One of the most vital ingredients in entrepreneurship is a show of commitment to a cause or an idea. Commitment is defined as the process through which an individual's interests and behaviours become attached to his or her responsibility as an organized patterns of behaviour (Kanter, 1968). If your commitment to do what you believe as a solution to a problem is not believable by yourself no one would take your idea serious. It is the drive to get things done that gives commitment impetus to remain. In talking about The Intelligent Entrepreneur, Bill Murphy Jr. (2010) wrote in his book that the every entrepreneur will only succeed with a staunch commitment to his own idea. You have to show commitment, make the necessary commitment, and invest time and energy in the commitment. Jim Collins (2002) in his book: Good to Great said that a good idea is worth a dollar ($1.00), the implementation of that idea is what results in a $1,000,000.00 venture.

Other text refers to the necessary commitment needed in entrepreneurship as 'Passion for the Business'. Barringer and Ireland (2010) mentioned four important characteristics of successful entrepreneurs starting with Passion for the Business. An entrepreneur should be passionate about his/her product or services that the effort will influence societal life. Students of entrepreneurship should therefore be made to understand that without passion, the needed attention and commitment to what you believe no serious investor will turn such ideas into business for profit. Commitment in this case will cause the entrepreneurial student to research, gather data about the idea, and amass resource to producing or exhibiting the idea into fruition. It is this concept of commitment or passion that will drive enthusiasm; enthusiasm will wake you up fresh with ideas, impetuses, and motivation to succeed.

Without commitment or passion many will have ideas but be looking at problems than solutions. The person thinking of becoming an entrepreneur will certainly be challenged by circumstances and resources. At that point it takes a commitment to chart a cause, to keep going in the midst of problems and still believe in the possibilities. Commitment is akin to determination. With determination one can sacrifice for a cause of action, bear the consequences, and drive self-motivation to the core. You can ask yourself, what other obligations are competing for my attention, time, and resources? It is commitment, the passion for business that will help answer those questions. Any venture in life is challenging but the commitment level will affect the placement of priority and opportunity cost.

2.1.2. Discover Problems, Determine to Solve

There are problems all around us waiting for discovery and solutions. The society is full of them. Each problem offers an avenue for entrepreneurship. I once heard a preacher man speaking from the Bible saying: "If the Red Sea had not been an obstacle in the way of the Hebrews they would not have identified God as a Mighty Water engineer, constructing ways in the Red Sea". He continued further in his exultation, "we should see problems as broadcasters of miracles". How true is this concept when you think of entrepreneurs making business opportunities out of people's predicament. Yet the world of business is full of this notion of solving the problems of people by inventions and innovations to profit themselves. First of all, many entrepreneurs are searching for the next needs of mankind in order to take advantage, whether it is to make life easier or comfortable, it is still finding problems and solving them. We can look around and see with an eye of faith that people's needs are this or that.

A quickly glancing at the popular Abraham Maslow's hierarchy of needs will inform a student of entrepreneurship to examine one basic needs of a group of people, a community, and attach importance to solving such a problem. Maslow's hierarchy of needs at the minimal level means that people search for basic physiological needs such as food, drink, clothing, etc. As I recall a lady teacher once approached me and started talking about the need of teachers to get their own accommodation before their career ends. Miss Lamisi Zang, a basic school teacher, dreamt of solving the accommodation issues with a construction company. Miss Zang and her partner opened a Tramis Construction Company Limited poised to solve teachers' accommodation with their small starting capital in 2015. Today, after two years she is thinking of solving the problem for the Military Soldiers who after service find problems in accommodation. This was based on her experience growing up in the Armed Forces Barracks. The company has acquired a 100-acre land to build affordable homes for professionals like themselves.

There was another lady, who saw a problem in the drinking water business. There is a huge discrepancy in prices all around her poor neighbourhood. Priscilla, a nurse by profession, decided to solve it. The 'pure' water is produced and made available in 500 ml sachets but sold in different prices. Her 'problem' was why should there be several variations in prices when the water is just the same quantity. This simple line of questioning raised a curiosity to solutions. Research indicated to her that it is a matter of branding and marketing, commercialization. She started thinking of solving the problem around her vicinity by conceiving a cheaper and more affordable 'pure' drinking water. Today she owes the Ozy Cool Natural Drinking Water at New Weija, in Accra, Ghana.

It is Professor Howard Stevenson of Harvard Business School who said: "Part of what we try to teach is the students the importance of knowing the economic model of business, and understanding whether there is a compelling need" (cited in Murphy Jr. 2010, p. 98). It is a painful task to try and find solutions, but for finding problems it should be easy for we are saturated with problems. Any aspirant entrepreneur would not find it difficult finding problems, begin by finding problems with products and/or services that are available or not easily available. Next, map out strategically how to solve that problem by thinking: how do I improve the situation.

In entrepreneurship everything counts. The meeting about a problem yet to be solved ought to engage the attention of the entrepreneur so much so that every action and decision is a message of what is going to be an opportunity. Your personal interaction between the problem and possible solution will generate emerging ideas of what business venture awaits you. Whenever people are confronted with challenges and they call on you the entrepreneur your duty is to go to the meeting or respond to the call with the ultimate decision of being the solution man or woman. Think about solutions not the challenges and the benefits thereof.

2.1.3. Strategic Thinking

Big, New, and Wild Strategic thinking about issues either big or small creates avenues for lasting enterprise. Thinking strategically about problems and solutions is exhibited in planning for a prospective ventures (Strangham, 2010). Do not play down the discerning public knowledge about what next, they just may not express it directly but they know what ought to be done except that many non-entrepreneurial people are less enthused about thinking through problems. In as much as some people are less endowed with the ability to think through solutions for a problem, they are not less than focused on getting solutions.

Every problem presents an opportunity to declare a form of uniqueness in packaging a something solution as the 'BIG' offer. Think Big about each opportunity. For it is true that many people unfold their perception or understanding of a potential solution in an accompanied doubt that such a solution may not work. No problem is too small or too big; the stand you take to interpret determines the amount of 'thinking' that you will like to engage in. The thinking and planning assigned to a problem determines the potential solution about to be brewed. When there is a problem it needs solution and solutions come only by thinking and rethinking again and again (Murphy Jr, 2010). This kind of thinking exercise is like working with a field data in any research activity: you seek information, analyze, and come out with the use of the known information. All human expertise in solving problems have resulted strongly in strategic thinking, in getting the best from information, people, resources, and making sense and making maximum use of those available for effective outcomes. Central to this process is the entrepreneur who finds opportunities in every challenge by thinking big, new, and wild about the possible solution and benefits.

One of the strong agencies of strategic thinking is surrounding yourself with people who think BIG and aimed high as if all plausible solutions should come from them. Strategic thinkers are those who believe that if there is a new way of solving a problem it will come from them. Thinking new is not necessary thinking new technology (Murphy Jr, 2010). Thinking new is to keep going for new ideas, innovations, and strategic endeavours with the necessary preparedness to influence performance in products and services. Thinking new is to re-calibrate existing methods for efficiency and better, best.

Think 'wildly' about solutions mean that one may have to go against the grain. The story of the guy, Williams, who launched Twitter™ is an exciting example. As cited by Murphy Jr. (2010), Williams had issues of thinking big and wild with his ingenuity until he met Google™ guys. Williams started small with Pyra Labs, a small technology firm at California, USA. He is credited with the term Blog after he and his coworkers experimented with blogger to communicate and share work over the Internet. Pyra Labs had difficulties with cashflow because of his thinking 'small' community of users. Eventually Google came and bought Pyra Lab ideas, employed Williams and injected BIG thinking into the company operations, something that Williams never thought of: "It is healthy to plan for bigness" (Williams stated in an interview, as cited in Murphy Jr., 2010, p. 132).

Eventually, William's story ended up with him developing his entrepreneurial success in Twitter by thinking BIG and WILD about his next product. By this time he has been schooled by his one and half years working experiences at Google. Entrepreneurs dream big, think big, and go wild in solving societal problems for gainful and excitement venture. Thinking new and innovative is crucial in any enterprise. Sometimes the strategic thinking part comes from the game of competition. Once the same problem emerges with two or more possible solutions it is the high-level thinker, the 'wild' guy who is forced to innovate and set themselves apart that win the competition. In most cases entrepreneurship evolves from competition. In a competitive environment thinking is vital. There is fatality when businesses refused to think far, 'madness'. You don't win a competition by accepting that others offer better alternatives; neither do you win by accepting to be good enough. Strategic thinking disabuses the mindset of being good. "Good is the enemy of great" (Collins, 2000). Think Big, New, and Wild to grow exponentially.

2.1.4. Going with Others, Teaming Up

As you think big and wild you imagine the magnitude of work needed to accomplish such bigness. Teaming up with the right people and similar thinkers is a very important rule in making it big in the world of business. You cannot win alone, only teams win. In thinking you think alone, but in doing you cannot do much alone. When an opportunity presents itself you need to rally around and get the right people around you to take advantage that comes with multiplicity. The Chinese believe that "One alone cannot accomplish much" and Collins (2000) in his book Good to Great believe that greatness comes with the kind of people that one travels with. He believes that Level 5, Good-to-Great companies are led by management teams that got the right people to work with. Think of who can help you get to the expected destination.

Once you decide to enter into a business venture, you cannot go alone. So your first role as an entrepreneur is to get the right people and build a team for winning the game. Sometimes the best decision is getting the one that compliment your abilities. You have to have a genius in an area that is uniquely you. There is always going to be some form of deficiency that will need a complementarity. It may be your spouse, a significant person in your life who is also genius in an area. The journey starts with who, not what or when; it's more of who is going to be on the same boat with you sailing through the entrepreneurial journey.

The entrepreneur has to have an instinct in recruiting the right people for the right job. Remember, some people are assets, others liabilities. The team formation stage is very important. The entrepreneur is more or less the team manager, the coach, and he puts the team together. It was a Harvard Business School alumnus, Arthur Rock who said: "I invest in people, not ideas…. For good people, if they're wrong about the product, they'll make a switch." (Murphy Jr., 2010, p. 161). That's why the philosophy propounded by Good-to-Great writer Jim Collins still holds that "It's who you pay, not how you pay them". If a person is not contributing so much to the growth of your enterprise and compensation is still waste of resources. In this case, having a group of people working for you, or with you does not signify a team.

A team is a strategic selection of people with individual abilities and contribution towards building a positive synergy and collaborative effort to achieve the purpose of coming together. This is one of the most important rules of an entrepreneur: he/she puts together a winning team of competent people, like minded, and compliments one another's differences. The entrepreneur's rule is to facilitate team-building strategies: getting the right people for the right tasks. This may call for rigorous checks and scrutiny: looking for the right people, keeping the right people. Take for example the Ozy Cool Enterprise that was mentioned previously. The lady started attracting the right people from its immediate competitor. There was one young operator of the sachet water machine, Francis. Francis was working with the immediate competitor on part time basis. He also was working with another a little distanced drinking water producer. When Ozy Cool started putting the team together his name came up and quickly he was called and offered the chance to be part of the Ozy Cool team. Francis was hesitant at first, but decided to try and see. Eventually Ozy Cool won him not by how much compensation but the working environment, creative culture of 'ownership' among the workers, and a simple gesture of incentives. This strategy was basically to foster a culture of getting the right people on the bus towards a great destination. It is about people decisions.

On the other side of this people thinking is the adage that: People are the most valuable asset. This may be wrong starting notion in entrepreneurship; it is rather getting the right people as assets. The most challenging stage of entrepreneurship will be getting rid of the un-fit people off the bus. When you make the wrong selection of people it becomes costly and a liability. When begins an entrepreneurial journey with a dysfunctional team, it is an uphill battle trying to manage a dysfunctional team. Patrick Lencioni (2005) listed five guide to sniffing a dysfunctional team in an organization as: (i) absence of trust, (ii) fear of conflict, (iii) lack of commitment, (iv) avoidance of accountability, and (v) inattention to results. An entrepreneur should find out whether any of the people that he/she is bringing on board as a team member that is likely to show deficiency in any of these five dysfunctionalities. The difference between entrepreneurs such as Steve Wozniak and Steve Jobs, Bill Gates and Paul Allen; It's very rare that one guy ever brings it all to the party. Even when you think that's the case – the truth is, it isn't. You look at any successful entrepreneur and there's always someone." (Cited from Murphy Jr. 2010, p. 156).

<u>2.1.5. Going against the Grain, Alone</u>

The paradox of forming a team of right people is also going alone on the path of entrepreneurship. Yes, you can reach greatness in business ventures by getting the right people to be with you. But somehow you need to stand alone, stand tall, and be unique in order to attract others. No matter all those who come in to join the team eventually they will be looking for leadership to direct, inspire, and take ultimate responsibility. This makes the entrepreneurial life every lonely and awfully 'self-centered'. Entrepreneurial life is odd and unique in every sense. It is very normal for those who are not into entrepreneurship to have 'normal' working life, family life, sleeping patterns, etc. that seem to suggest normalcy. A business venture person, entrepreneur is a person who is likely to go against what is considered normal. When everybody is likely to give up, he doesn't. When everyone is seeing and crying wolf, he/she sees avenues to exemplify entrepreneurship. One common characteristics of those entrepreneurial successful people is that they are passionate about their ideas that they can spend hours an end trying to envision the success of their ideas. These are people who will go against the grain to persevere until a solution is found regarding a problem. They are people who spend hours at night thinking through a solution, using all forms of technology to advance their causes, and don't waste time building useless and unprofitable ventures. Entrepreneurs are uniquely 'wired' to resist all forms of uninformed naysayers. An entrepreneur is tough skinned with 'can-do' attitude. 'Yes, I can' is the spirit of successful entrepreneurship. You must do it alone for its all about your idea of providing solutions to existing problems – believe in something for eventual winning of the 'something'. You must be prepared to stand alone and take a risk.

<u>2.1.6. Taking Risk, Managing the Risk</u>

Sometimes as a student's you go to a place and all of the sudden you meet your hero or heroine. Such a person may be an academician, a school teacher, a conference speaker, a corporate leader, a business tycoon, an investor, and a whole range of people. Such people might have a great impact on you just because of their articulation, success story, attractiveness, futuristic talk, can-do attitude, motivation message, or ideas presentation. Whatever happens you meet your 'Wow' moment or you say to yourself I wish I could be him/her or do like him/her. Such a feeling is the beginning of your entry to innovation. What you need is courage to take the plunge.

The authors of the book 'If it ain't broke … Break it!' Robert J. Kriegel and Louis Patler (1991) surprised me with such as an unconventional title. That I wonder what they would be talking about? These authors took the decision to be different, risk curiosity, and take a plunge in surprising readership with such a title. Yet their ideas still ring in my mind concerning winners in the race of entrepreneurship: they are risk-takers. You can imagine the future so bright and hopeful, but it doesn't just 'happen' – you have to dream it, shape it, and sculpt it (Kriegel and Patler). Successful entrepreneurs are bold to challenge the status quo, the conventional methodology, and be ready to change paradigms, change values, and set the priorities.

<u>2.1.7. Learning to Lead, Leading to Learn</u>

This idea of leadership is all about people who get things done by engaging others to do what they would have not necessary wanted to do. But can one learn to lead? Some text still debate on whether leaders are naturally born leaders or can be made by training. With this in mind one may ask: how can one learn to lead? Murphy Jr posited that one can learn, and entrepreneurs ought to learn to lead. If that is true then once you are entrusted with the possibility to bring solutions to existing problems your responsibility is to engage others to achieve the results.

Murphy Jr (2010) believes that if one takes the chances to learn how to lead people well then there can be a successful enterprise. It takes four great learning tips. First, you learn how to communicate well with those who are following you. We communicate by listening to the people the entrepreneur wants results from. The communication has to be honest and sincere. Second, an entrepreneur should learn to be clear about his or she vision and articulate the vision clearly. Third, learn how to put yourself aside if peradventure somebody else can do a better job and you are just to allow the person to do the job. Particularly in management and operational tasks sometimes the leader has to learn to delegate. Finally, the entrepreneur learns to lead by knowing the destination. The path to success is full of distractions and diversions, but the entrepreneur is focused and remains determined. The learning to lead is practical and hence must be instructional. Experiences shall themselves be teaching the entrepreneur how to lead and succeed in leading.

Unless a person is willing to go through tests and learning curves the certification would still be far-fetched. Many business starters advent into a business and they have to learn on the job. But in most cases these adventurous entrepreneurs are willing to learn and make leadership an adventure. The lady Priscilla has no experience leading people to produce drinking water. However as an experienced nurse she has to learn to lead and continue to lead by learning more from the people who are already in the sachet water business. Ozy Cool Natural Mineral Water exists because she was ready to learn to lead. The people also taught her how to lead in that industry.

2.1.8. Learning to Sell, Sell, and Sell

The successful entrepreneur is a person who strongly believes in his or her own products and is willing to market. He or she offers a solution that has to be bought in by potential buyers. It is the work of the entrepreneur to sell his or her idea, services, and products as though that is the only possible solution to that particular problem. The worse situation in any enterprise is the inability to sell your product or service, passionate. If you can't believe in your solutions don't expect anyone to believe in you.

Entrepreneurship is about creating opportunities. Opportunities have to be known and recognized by many, and it comes by selling to those who care to listen. According to Bill Murphy Jr., learning to sell should be a second rule to come after one makes the commitment to venture into an enterprise. Once you become an entrepreneur you also assume salesmanship (Murphy Jr, 2010). A good salesman is the one that can sell even coal to a miner from Newcastle, England; or he is able to sell ice to the Eskimo. You need to exhibit passion and credibility in selling what you believe is a solution to a problem. In selling your idea, you take every opportunity to make the first impression; find listeners or buyers and never give in to their rejection at first.

2.1.9. Persistent, Perseverance, and Prevailing

It was Peter Block (1999) who wrote in his book: Flawless Consulting that "every problem facing persons or organizations has layers, like an onion" (p. 197). As one travels deeper into each layer of a problem, you are likely to find causes, hindrances, underlining issues that call for further solutions. Most entrepreneurs find it easy to create further opportunities or associated enterprises from initial innovations. Take for example, In Ghana once the entrepreneur, Dr. Siaw started the Zoomlion company it led to Recycling of Wastes and subsequent other companies. The entrepreneur should also persist and persevere to find more opportunities surrounding a problem. I once had the opportunity to interact with the leadership of 2iE institute in Ouagadougou, Burkina Faso. The Institute 'International de l'Eau et de l'Environment (2iE) of Ouagadougou' is a world class Centre of Excellence in water engineering and environmental conservation. According to the Deputy Director General, Professor Amadou Hama Maiga, innovations drive entrepreneurship but more important is the ability to keep pressing on even in the midst of high competition. He continues, We are from a Third World country but we sell our uniqueness to the global market persistently to break into the research arena ….We are recognized globally especially by the World Bank because we are not shy of telling the world of academic researchers that we are experts in the water conservation" (Personal conversation, at 2iE, 2012)

In the world of business, persistency pays. One can only win the competition if he/she does not quit but rather thinks of prevailing in the race. Pursued financiers, grant awarding establishments, potential leasers, bankers, small and medium enterprise investors to buy-into your idea because you believe in the idea. This comes with a difference in the actual product selling: quality level, features, design, a brand name or packaging; these are what attract consumers, these sell.

2.1.10. Perform to Win in the Business

Never enter into the business with intent that if it doesn't work out you fall out. Murphy Jr. (2010) termed it as playing the game to win. There is no compromise on winning. An entrepreneur after discovering a potential solution to a specific problem should endeavour to ask all questions pertaining to the 'what,' 'why,' 'how,' and 'when' in order to assure him/herself of performance tracking system. Entrepreneurs should aim at performance to win; any business idea can only be sustained by the winner mentality.

Entrepreneurs must learn how to generate small wins incrementally. But they should encourage themselves with the idea that performance will grow the business. And that little by little, the firm should demonstrate innovations to overcome any technical challenges. This can be demonstrated by fast-track record of sales and events that connote winning and feasibility of expansion. Investors are not only interested in profits but sustainable profits. Venture capital firms invest in start-ups and small business ideas with exceptional potential to grow and win.

When enterprise moves from idea to entrepreneurial firm managing and growing the firm is the only option. The success of entrepreneurial idea is starting with a culture of excellence, managerial capacity, daily cash flow management, pricing and price stability, quality control and capital constraints (Barringer & Ireland, 2010). But the authors realized that growth of enterprises relies mostly on how tenacious the people leading are determined to perform and win. If you cannot win then don't start because according to Bill Murphy Jr. entrepreneurial intelligence calls for "playing the game for life" and playing with a deep conviction to win. Defile all odds to win. Let all those working with you know that you are encouraged by the prospects and collectively you are in this game of producing or servicing to win.

3. Other Entrepreneurial Considerations

In setting up consider a business plan which has looked at the feasibility of proposed business venture. Spend time and resources to research a business idea by looking at product/service feasibility, industry/market feasibility, organizational feasibility, and financial feasibility, if any of the aforementioned feasibilities show more weaknesses and threats than strengths and opportunities then consider dropping the business idea entirely.

Secondly, do not underestimate the role of forecast in projecting the future of a firm realistically. Most entrepreneurs fail to project into the future with realistic forecast. Some will even start with flaws in their forecast in order to convince themselves and potential partners of the real picture. Thirdly, partnership may be the way to go in order to fast-track idea implementation because of resources. Consider partnership base on what value each is bringing. Select your partner carefully and with openness. Integrity and transparency should be the hallmark of great partnership, not necessarily friendship. Finally, consider reading and studying other forms of businesses such as franchise to minimize probability of business failure.

4. Leadership Defined

Leadership has been defined in different ways according to who is attempting to define it (Hackman, 2010). Leadership has been conceived in organizational terms as the focus of group processes, a matter of personality … as the exercise of influence by Bass in the 1990s (Glynn & DeJordy, 2010). Yukl (2010) gave examples of definitions to include keywords such as practical, involving people, influence, performance related, and purpose or goal oriented destination. Kouzes and Posner (2012) defined leadership as the ability to get extraordinary performance from people by influencing them. Kouzes and Posner after decades of research came out with five leadership challenges or practices that been tested in several contexts. These practices are summed up as Modeling the Way, Inspiring a Shared Vision, Challenging the Process, Enabling Others to Act, and Encouraging the Hearts. Of these five practices each of them has two commitments that explain what practically are involved in that leadership practice (as detailed below in Table 2).

4.1. Ten Commitments of Exemplary Leadership Practices

Kouzes and Posner(2012) captured the leadership practices through decade of research among thousands of organizational leaders and realized their common ten commitments are applicable globally and are equally relevant and appropriate in any cultural context.

Leadership Practice	**Commitment**
Model the Way	Clarify values by finding your voice and affirming shared values
	Set the example by aligning actions with shared values
Inspire a Shared Vision	Envision the future by imagining exciting and ennobling possibilities
	Enlist others in a common vision by appealing to shared aspirations
Challenge the Process	Search for opportunities by seeking innovative ways to change, grow, and improve
	Experiment and take risks by constantly generating small wins and learning from mistakes
Enable Others to Act	Foster collaboration by promoting cooperative goals and building trust
	Strengthen others by sharing power and discretion
Encourage the Heart	Recognize contributions by showing appreciation for individual excellence
	Celebrate the values and victories by creating a spirit of community

Table 2: The Five (5) Practices and 10 Commitments
Source: Kouzes and Posner (2012)

<u>4.1.1. Find Your Voice by Clarifying Your Personal Values</u>

Leaders earn credibility on a daily basis. To be a leader, you have to Model the Way for others by demonstrating your commitment to your beliefs. You do that by finding your voice, by clarifying your values, and by expressing yourself in unique ways. By constantly asking yourself what value do you bring on the table to your constituents in order to stay at the leading edge? This task brings us to the action steps you can take to find your voice.

This involves several actions to be taken by the exemplary leader. First begin with clearly understanding your own personal values as a form of self-awareness. You can take time for contemplation. Another way is to find your voice by listening carefully to the voices of your mentors and role models who may be honest to critique or direct how they see you. Next, your followers need to know the values and beliefs that affect your decision making and action taking. After all, you have to audit your ability to succeed. Your value as a leader is determined not only by your guiding belief but also by your ability to act on these beliefs.

<u>4.1.2. Set the Example by Aligning Actions with Share Values</u>

The second commitment in leadership is to set the example by aligning actions with share values (Kouzes & Posner, 2012). In leading by example, leaders become the model for what the whole team (the group, the organization, the institution, the company) stands for, rather than just standing up for an idiosyncratic set of values. It is an essentially necessary to set the example by building and affirming shared values, and then aligning such actions with values.

4.1.3. Envisioning the Future by Imagining Exciting and Ennobling Possibilities

The third commitment is by envisioning the future. Leaders must envision the future and then create the conditions for others to build a common vision together with them based on unique images of a common future. Priscilla works in a company that produces sachet water. She identified a problem and its long term effect on the company. For the sake of future thinking of the survival of the company she helped find a solution to the problem. Her action teaches that leadership is everyone's business; she acted aptly to influence the direction of the company. Leadership is not about having titles and positions before one can take action on an important problem to envision the future solutions and actions.

4.1.4. Enlist Others in a Common Vision by Appealing to Shared Aspirations

The forth commitment is to enlist others in a common vision by appealing to a shared aspiration. Members of an organization must understand, accept, and commit to the vision and mission of the organization or at least the leader. When they do, the organization's ability to change and reach its potential soars. Therefore the leader has to teach others following him/her the vision. Teaching a vision and confirming that vision is shared becomes the process of engaging constituents in conversation about their lives, aspirations, hopes and dreams. Leaders create the path of a goal and share it or enlist with followers.

4.1.5. Search for Opportunities by Seeking Innovative Ways to Change, Grow, and Improve

The fifth commitment is to search for opportunities by seeking innovative ways to change, grow, and improve. Searching for opportunities emphasizes how closely associated leadership is with change and innovation. Talking about the best leadership experiences one can talk about the challenge of change, the need for innovations, and the opportunities surrounding the organization. The quest for change is an adventure for searching opportunities. In searching for opportunities, leaders must look for ways to add value, to challenge people to work. Grow comes with improvement in performance, leaders seek that from followers. For instance, asking people to join in solving problems or starting a new service or process in a leadership challenge.

4.1.6. Experiment and Take Risks by Constantly Generating Small Wins and Learning from Errors

The sixth commitment is to experiment and take risks by constantly generating small wins and learning from errors. Leaders are experimenters: they experiment with new approaches to all problems. A major leadership task involves identifying and removing self-imposed constraints and organizational conventions that block innovation and creativity. However, to experiment one may have to develop models if you are uncertain about the effect of a new idea, pilot first. Leaders make it safe for others to experiment by constantly risking first. As a leader, you must make your constituents feel equally safe if you expect them to venture out and take chances. Leaders must break mindset of defeatism. Thus leaders encourage people to question routines, challenge assumptions and show respect for diversity. To effectively experiment and take risks, "if it ain't broken, break it" says Robert J. Kriegel and Louis Patler with their radical and unconventional ideas in a book of same title.

4.1.7. Foster Collaboration by Promoting Cooperative Goals and Building Trust

The seventh commitment is to foster collaboration by promoting cooperative goals and building trust. Collaboration is the critical competency for achieving and sustaining high performance in the internet age. To foster collaboration, leaders are essentials who can skilfully create a climate of trust. At the heart of collaboration is trust. It is the central issue in human relationships within and outside organization. Without trust you cannot lead. Trusting others pays off for leaders. We listen to people we trust and accept their influence. The most effective leadership situations are those in which each member of the team trusts the others. Leaders must be open to influence. To achieve this, the leader ought to build trust, listen and learn from them.

4.1.8. Strengthen Others by Sharing Power (Empowerment) and Discretion

The eighth commitment for exemplary leaders is to strengthen others by sharing power (empowerment) and discretion. Strengthening others is essentially the process of turning constituents into leaders and making people capable of acting on their own initiative. For exemplary leaders to strengthen others they need to generate power all around. Like one leader observed, exemplary leaders make other people feel strong. They enable others to take ownership of and responsibility for their group's success by enhancing their competence and their confidence in their abilities. Ensuring self-leadership, providing choice, developing competence and confidence and fostering accountability are the four leadership essentials to strengthen others.

4.1.9. Recognize Contributions of Others by Showing Appreciation for Individual Excellence

The ninth commitment for exemplary leaders is to recognize contributions by showing appreciation for individual excellence. Leaders should never underrate the importance of visibly appreciating others and their efforts. To recognize contributions effectively leaders need to be creative about their rewards, make recognition public, provide feedback en route, and be a Pygmalion, with an intent to foster positive expectations, etc. (Kouzes & Posner, 2002).

Recognising people's effort positively builds confidence and commitment. Individuals begin to put in more effort in getting the attention already offered. Give other people the chance to see what others have done. A team of footballers (soccer players) jump and collapse on each other just because one has scored a goal. His contribution is appreciated and the joy is distributed among all players and supporters. One effort is worth celebrating at that time; recognize that effort, timely and evidently.

4.1.10. Celebrate the Values and Victories by Creating a Spirit of Community

The tenth commitment is to celebrate the values and victories by creating a spirit of community. Celebrating values and victories together reinforces the fact that extraordinary performance is the result of many people's effort. By celebrating people's accomplishments visibly and in group settings, leaders create and sustain team spirit by basing celebrations on the accomplishment of key values and milestones. Kouzes and Posner's five leadership exemplary practices and the associated ten commitments form a good tool for everybody who is to lead in one way or the other. Whether one is leading as a mother, father, teacher, manager, minister, to mention but a few, the role is to help promote good qualities expected of a leader. These are enviable qualities and practices of leadership.

4.2. The Cross Pollination. Leadership is about Relating with People

Entrepreneurship is about solving the Problems of People The cross pollination is all about people. Leadership is about the relationship with people to get extraordinary performance; entrepreneurship is all about solving people's problems to make their livelihood improved. Leadership is being at the forefront of action with the capacity to direct, sell, and manage. Most leaders are people with contingencies and readiness for situations (Hersey et al. 2008). It is important that leadership demonstrate the ability to take people to places where otherwise the people may be unwilling to reach. And it all calls for an art of influence; leadership is being colourful, expressive, creative, and imaginative with performance as though it is aesthetical.

Leadership qualities must of necessity include credibility, integrity, and authenticity. Being believable is a plus in any form of leadership enterprise. Once credibility is out of the window it is difficult to lead. Not forgetting the fact that leadership is all about relationship. Exemplary leadership is all about relationship with people. Leader-Member Exchange (LMX) espouse a theoretical framework (Northouse, 2014) for exceptional leadership where the dyadic relationship between a leader and followers generates favourability and authority. According to Fiedler's contingency model (Hersey et al.,

2008) favourability with members of a group is key, followed by task structure favourability, and then position power favourability. People grant leadership everything to lead and succeed, so it is for entrepreneurship. One can only influence others to follow and/or work towards solutions if the relationship between leaders and followers is conducive. Therefore in solving problems the entrepreneur needs the people to work cordially without fear and intimidation but firm and focused. Most entrepreneurship texts support the idea that one cannot succeed without support from people. People can only be passionate about the enterprise if the leader shows full engagement in commitment and readiness to succeed. Anything less than a show of tenacity and going against the grain will result in people not inspired enough to believe in the enterprise.

4.3. Entrepreneurship is about Solving Problems for Excellence Gains

Excellence is critical in any venture. Flawless enterprise can only happen with a much work to create the culture of excellence. Organizations are identified by their mode of operation. Every organization has a way to do things. Schein (2004) terms this as an organizational culture. Entrepreneurs start organizations and succeed depending on the culture that they adhere to right from the start. The success or failure of the enterprise depends on the established culture, permissive sub-cultures, and the relationship between organizational culture and individual group sub-cultures (Schein, 1992). Therefore effort must be ignited by leadership to establish important codes and cultures. Effort is important in every endeavour. It is more rewarding to reach the point of effortless; but little or no effort in processing what is a new enterprise can be disastrous in entrepreneurship. When work becomes dragging; entrepreneurship can be a nightmare.

However, when an entrepreneur has been able to entrust responsibilities and assignments to others by teaming up and fostering collaboration the whole idea of work becomes effortless. People will work for you, or follow you, if they believe in you, trust in your vision, and can see where you are leading them as promising. So then entrepreneurial intelligence (Murphy Jr. 2010) may amplify the exemplary nature of leadership (Kouzes and Posner, 2012) as shown in Table 3. The two concepts compliment or pollinate each other to get the best results for societal gain.

Entrepreneurial Practices	Rules of the Game	Leadership Practice	Commitment
Passionate to solutions	Show commitment by exceeding passion in solving problems	Model the Way	Clarify values by finding your voice and affirming shared values
	Discover problems and determine to solve for social and gainful benefit		Set the example by aligning actions with shared values
Strategic thinking	Think big, new, and wild	Inspire a Shared Vision	Envision the future by imagining exciting and ennobling possibilities
	Go With Others, think with others, team Up		Enlist others in a common vision by appealing to shared aspirations
Against the Grain	Be unique, against all odds	Challenge the Process	Search for opportunities by seeking innovative ways to change, grow, and improve
	Take the risk, manage the risk alone		Experiment and take risks by constantly generating small wins and learning from mistakes
Humility to learn	Learn to Lead, on-the-Job to learn	Enable Others to Act	Foster collaboration by promoting cooperative goals and building trust
	Humbly believe it, present it and Sell it		Strengthen others by sharing power and discretion
Tenacity to Win	Persist, persuade, and resist giving up	Encourage the Heart	Recognize contributions by showing appreciation for individual excellence
	Play the Game to win the game		Celebrate the values and victories by creating a spirit of community

Table 3: Cross-Checking the Two Concepts, Leadership and Entrepreneurship
Source: Created Out of the Author's Review and Adaptation (2017)

5. Conclusion: The Interplay between Leadership and Entrepreneurship for Development

A critical examination of the two concepts shows a juxtaposition relationship that can inform content development in the school of both arenas. Table 1 shows entrepreneurial qualities that stems from passion, thinking, uniqueness, humility, and tenacity. These are great qualities and characteristics that leadership excels. Scholarship confirms that these are qualities that leadership aims at practicing by modeling, inspiring, challenging, enabling, and encouraging.

First, one can model only if he/she has passion to demonstrate clarity of purpose and actions. Second, one can inspire with futuristic thinking that brings solutions and sustainability. Third, standing out as in uniqueness in entrepreneurship is tantamount to challenging the process of things. Four, it takes humility as an entrepreneur to learn from others, just as the leader has to be able to enable others to act or teach and offer collaboration. Lastly, a successful entrepreneur has to be tenacious by determining to play the game and encouraging winning the game for life, so it is for leadership to encourage win-win situations from the hearts and celebrate collective gains.

6. Recommendations for Higher Education Curriculum

Educators at both ends of the arena: whether entrepreneurship or leadership must forge a scholarship relationship that augments the studies of both sides. The two concepts are complimentary and their interplay can lead to effective and successful endeavour. In building the future students capacity for leading people to perform is crucial and entrepreneurship for students to create and innovate solution should be thoughtful and critical. Students ought to be taught how to understand and appreciate leadership principles and discipline from the entrepreneurship point of view, and vice versa.

The mistake of the past centuries has been most business schools playing down leadership as a field of study and assuming management studies as superior over leadership. According to most classic management texts, leadership contents remained silent in business schools; the focus was on management theories and leading human resources for performance. Until recently the scholars forgot the influence of leadership to get people to perform. Now it is accepted that leadership encourages capacity building in human capital terms; entrepreneurship utilizes the existence of human capacity already built to solve existing problems. So if Higher Education curricula should consider these two very carefully what is going happen is that leadership in entrepreneurial education would revolutionize the two to reengineer employability after university education. Such interdisciplinary will allow both soft skills and resourcefulness competencies to be deepened and developed – pollinating one another.

Knowledge creation ventures should be undertaken by higher institutions with the core purpose of raising future leaders and entrepreneurs that will examine critical social contents such as that which lead to solving problems. Curricula from both sides should be interrelated and allow cross-pollination. Next, there must be a high level research agenda to inform knowledge creation institutions. There should be a synergy in scholarship, the kind of relationship that will help the emergence of new paradigmic thinking to foster entrepreneurial intelligence, leadership development, and the synergy between the two concepts in several humanistic areas such as ethical decision making.

Also, practitioners from both sides should collaborate more and intensely to bring about innovations. Innovations are not going to be at the advantage of only one side. The benefits are likely to be mutual. There is going to be evidence of entrepreneurial ideas rubbing shoulders with leadership practices. Just as most successful entrepreneurs are classified as level 5 leaders, according to Jim Collins (2000), so are exemplary leaders who tend to be mostly resourceful. Practical ideas, evidence-based practitioners from both sides are bound to be complimentary and supplementary to the success of one and another. Both students must interact too.

Last but not the least, educational leaders and policy makers should draw educational policies that establish the association in strong terms at all levels of human development. All entrepreneurial education contents must of necessity incorporate leadership theories and practices. Contents from both sides should be encouraged, juxtaposition especially for national human capital development and to enrich national human resources for advancement. Implications for Policy. Governments of countries that are yet developing its potential human capital must of necessity create the enabling environment for tertiary institutions to concentrate of developing leadership abilities of citizenry. Students at the secondary and tertiary levels should be studying leadership and entrepreneurship as core or mandatory courses just as we have English or languages and Mathematics as compulsory subjects at those levels.

Educational policy makers should work on incorporating these subject areas into their curricula. There is for example, several reforms going in as experiments in various developing countries. Such exercises are good but should not concentrate on traditional subjects without a conscious effort to expand the horizon of knowledge in leadership and entrepreneurship. Schools should be resourced to foster contents in these areas as futuristic thinking. Developing economies are still struggling with critical contents and intelligent areas (Edwards & Dampson, 2018); yet globally, the new thinking is independent content creation that is relevant and technology bias. In this 21st century (C21st) there are some set of skills needed for socio-economic development as outlined by the Organization of Economic Cooperation and Development (OECD) and those skills must be legislated into policy documents for the future generation.

Educational policy developers should examine ways to create jobs, industrial relevance, and work-employability of knowledge. The future in sub-Saharan Africa is dependent on policy to enable human capital development that solves problems and connect with the people. It is only with leadership and entrepreneurship that other areas of study can bring home the spin-offs from education to social development. Policy leadership should certainly affect education for the people, relations, and solutions.

References

i. 2iE website, (2016). Our Vision. Retrieved on April 15th 2016 from http://www.2ie.edu.org/en/presentation-2/welcome

ii. AAU SAHEL Report (2012). Sub-Saharan African Higher Education Leadership Development Survey. Accra, Ghana: AAU/ USAID

iii. Appiah-Adu K. and Aning, S. (2012). Strategic thinking and economic development: The case of Ghana. *Journal of Business and Emerging Markets*. 4(3), 258-271

iv. Balogun, J., and Hailey, V. H. (2008). *Exploring Strategic Change* (3rd ed.). Harlow, England: Prentice Hall.

v. Baumol, W. J. (2006). Entrepreneurship: Productive, Unproductive, and Destructive. *The Journal of Political Economy,* 98 (5). 893-921. Accessed at http://links.jstor.org/sici?sici=0022-3808%28199010%2998%3A5%3C893%3AEPUAD%3E2.0.CO%3B2-Z

vi. Bogdan R.C. and Bilken S. K. (2003). *Qualitative Research for Education: An Introduction to Theories and Methods.* Columbus, OH: Pearson Education Group, Inc.

vii. Creswell, J. W., and Plano Clark, V. L. (2011). *Designing and conducting mixed methods research*. (2nd ed.). Thousand Oaks, CA: Sage.

viii. Dictionary.com (2016). Online Dictionary. Retrieved on May 2nd, 2016 from http://www.dictionary.com

ix. Edwards, A. K. (2009). *Professional Citizenship and Otherness Leadership Development: Examining the Relationships among Meaning, Moral Reasoning, and Diversity Competencies of Graduate Students.* Unpublished Doctoral Dissertation. Bowling Green State University, OH. Retrieved on July 2018 from https://etd.ohiolink.edu/rws_etd/ document/get/bgsu1242401256/inline

x. Edwards, A.K. and Dampson, D. G. (2018). Considering Primal Teacher Leadership through Quadrant Intelligent (Qi) Model for Teacher Education Content Validity In Ghana. *International Journal of Education, Learning and Development* Vol.6, No.7, 94-110

xi. Edoho F. M. (2015). Entrepreneurship and socioeconomic development. *African Journal of Economic and Management Studies*, 6 (2) pp.127 – 147. Retrieved on June 22, 2016from http://dx.doi.org/10.1108/AJEMS-03-2013-0030

xii. Edwards, A.K. and Sam, F. K. (2014). Strategic Thinking with 'Brain Powers' by Considering leadership in Appreciative Inquiry. *Global Education Review* 2(4) p. 58-67

xiii. Graetz, F. (2002). Strategic thinking versus Strategic Planning: Towards Understanding the Complementarities. *Management Decision* 40(5) p 450-462

xiv. Kanter, R. M. (1968). Commitment and Social Organization. *American Sociological Abstracts.* 33, 499-517.

xv. Kouzes, J. M., and Posner, B. Z. (2012). The Leadership Challenge (4th ed.). San Francisco, CA: Jossey-Bass.

xvi. Maxwell, J. A. (2005). *Qualitative research design: An interactive approach* (2nd ed.) Thousand Oaks, CA: Sage.

xvii. Morrill, (2010). *Strategic Leadership in Higher Education*. Nashville, TN: V

xviii. Murphy Jr, B. (2010). *The Intelligent Entrepreneur: How Three Harvard Business School Graduates Learned the 10 Rules of Successful Entrepreneurship*. New York: Henry Holt

xix. NCTE *Technical Report (2015). Stakeholders Consultative Forum on the Conversion of Polytechnics to Technical Universities.* Retrieved on May 1, 2016 from http://ncte.edu.gh/ images/pdf/st.pdf

xx. Nicholson II, W. D. (2007). Leading where it counts: An investigation of the leadership styles and behaviors that define college and university presidents as successful fundraisers. *International Journal of Educational Advancement, 7*(4), 256-270.

xxi. Northouse, P. G. (2013). *Leadership: Theory and Practice* (6th ed.). Los Angeles, CA: Sage Publications.

xxii. Paludi, M. (2008). *The Psychology of Women at Work: Challenges and Solutions for our Female Workforce (2nd ed.).* USA: Praeger Publishers.

xxiii. Scholarship of Engagement (n.d). Retrieved on April 15, 2016 from http://www.scholarshipof engagement.org/evaluation/evaluation_criteria.html

xxiv. Sharma, P. and Chrisman, J. J. (1999). Towards a reconciliation of the definitional issues in the field of corporate entrepreneurship. *Entrepreneurship: Theory and Practice.* Spring 1999, 11-27.

xxv. Stringham, S. (2012). Strategic Leadership and Strategic Management. Bloomington, IN: iUniverse, Inc.

xxvi. Wikipeadia (2016). "Technical Universities: What is it and History?" Retrieved from https://www.wikipeadia.com/technical_universities? on 21st June 2016

xxvii. Wilkins, M. (1996). *Reasserting professionalism: A polemic.* In J. F. R. Smith (Ed.), The Role of Higher Education in Initial Teacher Training (pp. 139-150). London, UK: Kogan Page.

The Legal Framework for Tax Dispute Resolution

Dr. Josephine A.A. Agbonika
Associate Professor, Department of Law, Kogi State University, Nigeria
Idachaba Martins Ajogwu
Lecturer, Kogi State University, Nigeria

Abstract:
Most legal system in the world over provides mechanisms for resolutions for many different types of disputes as disputes in the course of interactions between natural and artificial persons in law are inevitable. Some disputants will not reach agreement through a collaborative process. Some disputes need the coercive power of the state to enforce a resolution. Perhaps more importantly, many people want a professional advocate when they become involved in a dispute, particularly if the dispute involves perceived legal rights, legal wrongdoing, or threat of legal action against them. The most common form of judicial dispute resolution is litigation. Litigation is initiated when one party files suit against another. The proceedings are very formal and are governed by rules, such as rules of evidence and procedure, which are established by the legislature. Outcomes are decided by an impartial judge and/or jury or a panel based on the factual questions of the case and the applicable law. The objective of this paper is to x-ray the legal framework for tax dispute resolution. In Nigeria, the legal framework for dispute resolutions are through the court system or administrative establishments set up by Government which many a times are creation of statutes. This paper contain primary and secondary sourced materials, such as laws, statutes, while other resource materials including decided cases, journals, books, newspapers, magazines internet was used. This paper revealed the various courts systems and administrative tribunals involved in dispute resolutions in Nigeria as it relates to tax matters with particular emphasizes on their various jurisdictions. In the Nigerian legal system, and perhaps the whole world, the issue of jurisdiction is sacrosanct and can be raised at any stage of the proceedings. While arbitration and voluntary submission of matter to arbitral panels always arise out of mutual agreement between the parties, referral of disputes to the tax appeal tribunal is a legal obligation with little or no room for an option on the side of the parties. It follows therefore that the doctrine of estoppels cannot operate to estop a party that never had an option in determining a forum upon which to bring his matter.

Keywords: Tax, *dispute, resolution, court, administrative tribunal*

1. Introduction

Disputes undoubtedly are inevitable in tax administration globally. Traditionally, the forum of court was considered to be the place for dispute resolution. This was part of the legacy bequeathed by the British to all her colonies[1]. Thus, the legal framework for tax dispute resolution are usually through the court system or administrative establishments set up by government many a times are creation of statutes. It must be noted that tax policies and administration has undoubtedly giving rise to avalanche of challenges. The Federal Government was not unmindful of these challenges when it carried out various tax reforms in the country. Part of these reforms was the establishment of the Tax Appeal Tribunal in order to reduce the incidence of tax evasion and to ensure fairness and transparency of the tax system through a quick and efficient method of dispensation of justice. The courts system and administrative establishments includes the following:

[1] *Dele, P.,-What is Alternative Dispute? Dee-Sage Nigeria Limited, Lagos, 2005, p.10.*

1.1. Magistrate Court

In some states, the Magistrate Court has the status of Revenue Court while adjudicating on tax recovery matters.[2] It is not all Magistrates of every grade that is vested with jurisdiction on recovery of tax. The Revenue Court has original jurisdiction to determine cases arising from or under the various laws on revenue and such other matters that may be assigned to by the Governor.[3] However, this does not divest the High Court of original jurisdiction on Revenue matters. Although, the Personal Income Tax Act provides that Magistrate Court is a court of competent jurisdiction on tax recovery provided the amount claimed in any action does not exceed the amount of the jurisdiction of the Magistrate concerned with respect to action for debt.[4] It is therefore a matter of choice by the relevant tax authority to either approach Revenue Court or High Court in their Original Jurisdiction, it should however be noted that appeals from Revenue Court lies to High Court.[5]

In some states where there is no provision for establishment of Revenue Court, magistrates of any grade can entertain revenue matters provided the amount claimed does not exceed the limit of the jurisdiction of the magistrate concerned.

A magistrate presiding over Revenue Court shall exercise any powers conferred upon him under any laws on revenue.[6] The procedure of the Revenue Court is the same as the procedure of a Magistrate Court or a District Court.[7] It therefore means that Revenue Court has powers to issue Writ of Summons for the commencement of actions, to administer oath and take solemn affirmations and declarations, to accept production of books and documents and to make such decree and orders and issue such processes and exercise such powers, judicial and administrative in relation to the administration of justice by special order of the Chief Judge.[8]

On the hearing date for the action, the defendant tax defaulter may be represented by a legal practitioner of his own choice; while the relevant tax authority may be represented by a law officer, state counsel, or any legal practitioner or other persons duly authorized by the Chairman Board of Internal Revenue being the head of the department concerned.[9] On the conclusion of the hearing, the court shall deliver judgment and any person aggrieved by the decision may appeal to the High Court.

1.2. State High Court

On careful perusal of section 78 (1) (2) of the Personal Income Tax Act 1993; State and Federal High Court fall within Court of competent jurisdiction before which action for recovery of tax as a debt due to the Government can be instituted. If in a state where the Magistrate Court is not clothed with the status of Revenue Court vested with unlimited monetary jurisdiction, once the amount claimed exceeds the amount of jurisdiction with which the magistrate concerned is vested, the state High Court will have jurisdiction. Conversely, where the state Revenue Court is vested with unlimited jurisdiction, it then becomes a matter of choice between the state's Revenue Court and the High Court of the State. Suffice to say that that the original jurisdiction conferred on Revenue Court does not and cannot divest the original jurisdiction of the state High Court on Revenue matter by virtue of Section 272(1) of the Constitution.[10]

It must be noted that tax as a debt can be recovered summarily in the High Court through a procedure called "Undefended List" otherwise known as summary judgment procedure, tax can also be recovered through a full trial begun by Writ of Summons wherein evidence is lead and judgment delivered. The procedure for summary trial entails; application for leave, issuance of writ, service of writ of summons on parties, filling of notice of intention to defend by tax defaulter, judgment or transfer to the General Cause List.

---

[2] *Section 15, (Tax Recovery and Revenue) Tax Force Laws of Kaduna State, 1991.*
[3] *Ibid, Section 16(1)*
[4] Section 78 (2) PITA Cap P8 LFN, 2004.
[5] Section 19, (Tax Recovery and Revenue) Tax Force Laws of Kaduna State, 1991 Op cit.
[6] Ibid, Section 17 (1)
[7] Ibid ,Section 17(2)
[8] Section 18, District Court Law of Kaduna State.
[9] Section 85 (1), District Court Law of Kaduna State.
[10] CFRN, 1999.

It must be noted also that the High Court of a state may also exercise supervisory jurisdiction when upon its leave the proceedings of the Revenue Magistrate Court is brought before it for purposes of being quashed either for ultra vires, illegality, irrationality and procedural impropriety or failure to observe the rules of natural justice. This is what is technically referred to as JUDICIAL REVIEW.

It must instructively be noted also that the High Court of a state can exercise either original jurisdiction or appellate and supervisory jurisdiction if and only if the revenue to be recovered is that accruable to the state and the state Board of Internal Revenue is a party. In other words, if the tax recoverable is that of the state, regardless of whether the defendant tax defaulter is a federal agency, the state High shall have jurisdiction.[11] Although the Supreme Court in the case of
Nepa v. Edegbora[12] decided that a state High Court will no longer have jurisdiction on matters in which the Federal Government or any of its agencies is a party notwithstanding the nature of the claim. A situation whereby a state High Court is to recover a state's revenue from the Federal Government or any of its agencies is an exception to the Supreme Court's decision. This is particularly so that section 251(1)(a) of the 1999 Constitution vests jurisdiction on Federal High Court when the revenue to be collected is that of the Federal Government and the Federal Government or any of its agencies is a party to the suit.

The Federal Government in order to reform tax administration in Nigeria particularly as it pertains to tax disputes inaugurated a Tax Appeal Tribunal on Thursday 4th February 2010 to handle disputes between aggrieved tax payers and tax authorities. This has in itself created issues of jurisdiction between the Tax Appeal Tribunal created by the Federal Inland Revenue Establishment Act, 2007 and the Federal High Court which is a creation of the 1999 Constitution of the Federal Republic of Nigeria. Although the intention of the legislature is to create room for speedy dispensation of issues relating to taxation and revenue of the Federal Government, the conflict between the authority given to the Federal High Court and the TAT to deal with revenue issues, has raised issues on which authority should have jurisdiction.

The value Added Tax Tribunal and the Body of Appeal Commissioners which were the immediate processors to the Tax Appeal Tribunal did not survive the storm and were extinguished after the case of Stabilini Vissioni Ltd v F.B.I.R.[13] One wonders if the TAT can survive in the face of all objections and oppositions. Section 59 Federal Inland Revenue Service (Establishment) Act 2007, (FIRSA) provides for the establishment of the Tax Appeal Tribunal, to replace the Body of Appeal Commissioners and the Commissioners of the Value Added Tax Tribunal.[14] It has powers to settle disputes arising from the operations of the Act and other Acts as spelt out in the First Schedule to the Act. Section 59 Provides that:

- A Tax Appeal Tribunal is established, as provided for in the fifth Schedule to this Act.
- The Tribunal shall have power to settle disputes arising from the operations of this Act and under the First Schedule.

The Fifth schedule to the Act provides that the Tax Appeal Tribunal is to exercise jurisdiction, power and authority conferred on it by 5th schedule to the F I R S (Establishment) Act, 2007. By this it shall have power to settle dispute arising from the following taxes;[15]

- Companies Income Tax,
- Petroleum Income Tax
- Personal Income Tax
- Value Added Tax
- Capital Gains Tax
- Any other law contained in or specified in the 1st schedule to the Act or other laws made from time to time by the National Assembly.

[11] *Section 251(1) (a) & Section 272(1), CFRN, 1999.*
[12] *(2002) 18NWLR Pt.798,p.79.*
[13] *(2009) 23 NWLR Pt.1157, p.220.*
[14] *Paragraph 1(v) of the fifth schedule to the FIRS Act.*
[15] *Listed in paragraph 1 to 11 of the First Schedule to the FIRS Act.*

Tax appeal is an important component of tax administration system. This is because the tax system offers a multilayered objection and appeal process which compels the complainant to go through a mechanism before gaining access to the regular court system. The various courts in the country are vested with powers by the Constitution of the Federation of Nigeria.[16] Sections 6 and 36 of the 1999 Constitution make it clear that other bodies besides the regular courts could adjudicate on matters affecting the rights of the citizen in the country. Section 36 of Constitution provides for fair hearing before "A court or other tribunals established by law and constituted in such a manner as to secure its independence and impartiality".

1.3. The Federal High Court

Section 251 of the Constitution provides for the exclusive jurisdiction of the Federal High Court to the exclusion of any court, on matters relating to revenue of the nation. The Federal Revenue Court was renamed the "Federal High Court" by Section 228 (1) and 230 (2) of the Constitution of the Federal Republic of Nigeria, 1979.[17] Although the need was noted during the Constitutional Conference leading to Independence,[18] to establish a High Court for the determination of causes and matters within the Exclusive Legislative list, as is customary in countries with the Federal System of Government , no step was taken in that regard until the promulgation of the Federal Revenue Court Decree in 1973. This Decree created the Federal Revenue Court. The Federal Revenue Court began its operation with a President (as the head of the court was then called) and four judges.

From its inception, controversies over its jurisdiction followed every step of the Court's jurisdiction. However, such controversies were finally settled with the enactment of Section 230(1) of the Constitution of the Federal Republic of Nigeria 1979. Section 230(1) of the 1979 Constitution was replicated in the Federal High Court Decree (Amendment) 1991 cap (60) which amended Section 7 of the Federal High Court Act (1973); and conferred exclusive jurisdiction on the court in relation to the subject matters covered by section 7 of that Act, as amended. Section 7 of the Federal High Court (Amendment) Act 1991 has now been reenacted as section 251(1) (a) to (s) and of the Constitution of the Federal Republic of Nigeria 1999 as amended. Its jurisdiction in criminal matters are as provided in Section 251 (2) and (3) of the Constitution[19] and in such criminal matters as the National Assembly may by Act, confer jurisdiction on it. The Federal High Court has concurrent jurisdiction with the High Court of the Federal Capital Territory FCT and State High Courts in respect of Fundamental Rights matters by virtue of Section 46(1) of the Constitution of the Federal Republic of Nigeria, 1999.[20] It is expressly provided for under Section 251 (1) (a) & (b) that, the Federal High Court shall have jurisdiction on matters;

- Relating to the revenue of the Government of the Federation in which the said Government or any organ thereof of a person suing or being sued on behalf of the said Government is a party.
- Connected with or pertaining to the taxation of companies and other bodies established or carrying on business in Nigeria and all other persons subject to Federal taxation. Thus while the FIRS Act by section 59 mandates the Tax Appeal Tribunal to deal with all tax disputes, S. 251(1) of the Constitution also gives that power to the Federal High Court. In relation to this provision of Constitution[21] all issues pertaining to the revenue of the Federal Government and taxation of Companies are vested exclusively on the Federal High Court.

2. The Tax Appeal Tribunal (TAT)

The Tax Appeal Tribunal (TAT) is a very important and critical administrative body in the enforcement of tax in Nigeria. In discussing TAT, regards would be had to its establishment composition, its jurisdiction and its sustainability in the face of threatening Constitutional provisions and challenges.

---

[16] S. 251(1) vests power of resolution of tax disputes on the Federal High Court of the 1999 Federal Republic of Nigeria
[17] The sections were reenacted by the 1999 Constitution (as amended) as S. 251(1)(2) and(3).
[18] Nigeria gained independence from colonial rule in 1960.
[19] Federal Republic of Nigeria, as amended.
[20] http://www.fhc-ng.com/about.htm.27th December, 2017.
[21] In Nigeria the constitution of the Federal Republic of Nigeria is the grund norm and takes precedence over every other legislation like the FIRS Act setting up the Tax Appeal Tribunal.

The Tax Appeal Tribunal is a son of necessity born out of the desire to fill up the gaps opened by the nullification of the defunct VAT Tribunal via judicial declaration,[22] as well as to provide an umbrella body to take care of all tax related disputes. The Tribunal was established by section 59 of the Federal Inland Revenue Service (FIRS) Act, 2007 which provides:

A Tax Appeal Tribunal shall have power to settle disputes arising from the operation of this Act and under the first schedule.

The Tax Appeal Tribunal therefore has jurisdiction over disputes arising from the Companies Income Tax, Petroleum Profit Taxes, Personal Income Tax, Capital Gains Tax, Value Added Tax, Stamp Duties, Taxes and Levies.[23] It was established in 2010 in eight different locations namely Bauchi, Kaduna, Jos, Ibadan, Enugu, Benin, Lagos and Abuja,[24] and vested with powers to settle dispute arising from the operations of the FIRS Act and other tax laws as spelt out in the First schedule to the Act. Its scope also covers any other law for the assessment, collection and enforcement of revenue accruable to the Government of the Federation as made by the National assembly from time to time or regulations incidental to those laws, conferring any power, duty and obligation on the Service. Other laws include laws imposing taxes and levies within the Federal Capital Territory; laws imposing collection of taxes, fees and levies collected by government agencies and companies, including signature bonuses, pipeline fees, penalty for gas flared, depot levies and licence fees for Oil Exploration Licence (OEL) Oil Mining Lease (OML) production Licence, royalties, rents (productive and non – productive), fees for licence to operate drilling rigs, fees for oil pipeline licenses, haulage fees and all other fees prevalent in the oil and gas industry. While inaugurating the Tribunal, The former Minister of Finance, Mansur Muhtar said that the Federal Government's commitment to make the country a haven for investors informed the setting up of tax tribunal. According to him, this government is committed to making Nigeria a preferred destination for both local and foreign investors by making the economy more investment friendly.

You will agree with me that this is a step in the right direction towards the attainment of that objective. The responsibility being entrusted to you is indeed enormous, but I have no doubt in my mind that given your qualifications and experiences in both the public and private sectors of the economy you will discharge this responsibility creditably.[25] Commenting on the significance of the tribunal, the then Chairman of the FIRS, Mrs. Ifueko Omogui-Okaru said at the inauguration that it would help to engender public confidence in the tax system. A person aggrieved by an assessment of the Service or one aggrieved by the non-compliance with tax laws, may appeal to the Tribunal, by virtue of Para 14 of the 5th Schedule to the FIRS Act. It is worthy of note to observe that the provisions of any statute of limitation shall not apply to appeals brought before the Tribunal.[26]

2.1. Composition of the TAT

The fifth schedule empowers the Minister of Finance to specify the number of zones within which the Tax Appeal Tribunal is to exercise jurisdiction. Accordingly, the Minister of Finance vide Section 1 of the Tax Appeal Tribunals (Establishment) Order of 2009 created 8 zones of the Tax Appeal Tribunal. The division was to attend to each of the geopolitical zones as well as Lagos and Abuja.[27] Each TAT division is composed of five tax appeal commissioners headed by a chairman who must be a lawyer with not less than fifteen years cognate experience in tax matters while the other commissioners must be knowledgeable about tax laws, regulations, norms, practices and operations of taxation in Nigeria[28] Such a person must have shown capacity in the management of trade or business or been a retired public servant in tax administration. The chairman is to preside over the sittings of the tribunal, though in his absence another commissioner may be nominated to preside. The quorum of the tribunal is three. The

[22] *Stabilini visioni's case supra.*
[23] First Schedule to the FIRS Act 2007.
[24] Tax Appeal Tribunal Establishment order 2009, Supplement to Gazzette No. 77.
[25] http://tat.gov.ng/content/tax-appeal-tribunal-move-engender-confidence-nigeria, 23rd March 2014.
[26] Paras 2(1) ibid.
[27] In Nigeria the 6 geopolitical zones are the South, South West, South East, North Central, North West and North East.
[28] Ibid.

zoning of the Tax appeal Tribunal is a welcome development since it has made it easily accessible to would be disputants.

The emphasis on the qualification of the commissioners is also commendable as this would guarantee that highly experienced professionals capable of delivering quality and well considered verdicts are appointed as commissioners. A tribunal shall by virtue of Paragraph 2 (1) & (2) consist of five members called 'Tax Appeal Commissioners' to be appointed by the Minister of Finance. A Tax Appeal Commissioner shall hold office for a term of three years renewable for another term of three years only.[29]

2.2. Appeals from the Decisions of the Service

Appeal before the Tax Appeal Tribunal shall be held in public.[30] Once the judgment is registered in the Federal High Court, with the Chief Registrar; it is as effective as the judgment of the Federal High Court when it is on issues of facts.[31] Appeals from the decision of the Tribunal shall lie to the Federal High Court on issues of law and then to the Court of Appeal. While those on issues of facts shall lie to the Court of Appeal,[32] the fact that a decision on point of fact can lie straight to the Court of Appeal as opposed to the Federal High Court is an attempt to reduce or remove the powers given to the FHC by S.251 of the Constitution

2.3. Powers of the Tribunal

The tribunal shall have powers to:[33]

- Summon and enforce the attendance of the person and examine him on oath
- Require the discovery and production of documents.
- Receive evidence on affidavits
- Call for the examination of witnesses or documents.
- Review its decisions
- Dismiss an application for default or deciding matters ex parte;
- Set aside any order or dismissal of any application for default or any order passed by it ex parte; and
- Do anything which in the opinion of the Tribunal is incidental or ancillary to its functions.

3. Challenge of Jurisdiction between the Tax Appeal Tribunal and the Federal High Court

The inauguration of the Tax Appeal Tribunal has not presented problems as to the powers of the executive arm in providing a mechanism for the administration of tax in Nigeria but, the seeming similarities with the jurisdiction of the Federal High Court as provided for under Section 251 of the Constitution of the Federal Republic of Nigeria has provided the highlights of controversies between the Tax Appeal Tribunal and the Federal High Court. Tax practitioners are quite apprehensive as to whether the Nigerian Tax Appeal Tribunal ("TAT") would suffer a similar fate as the extinct Value Added Tax (VAT) Tribunal, which suffered premature extinction post the 1999 Constitution of Nigeria.

In Stabilini Visioni Ltd v FBIR,[34] the Court of Appeal held that the VAT Tribunal was not an administrative tribunal, since appeals from there did not lie to the Federal High Court (FHC) but to the court of Appeal, and further, that Section 20 of the VAT Act that had set up the VAT Tribunal was inconsistent with Section 251 of the Constitution of the Federal Republic of Nigeria that had solely conferred jurisdiction of the federal revenue exclusively on the FHC. Similarly, in Cadbury (Nig.) Plc v FBIR,[35] the FBIR had directed Cadbury to render VAT returns based on Cadbury's payment to its Parent Company in Britain. Upon Cadbury's refusal, FBIR instituted tax recovery proceedings before the VAT

[29] Para 4 Ibid.
[30] Para 15(5)
[31] Para 16(2)
[32] Para 17(1) & (3) Fifth (Establishment) Act, 2007.
[33] Para 20(2) Fifth Schedule to the FIRS (Establishment) Act, 2007
[34] (2009) 13 NWLR (Pt. 115) 200.
[35] (2010) NWLR (Pt. 117)561

Tribunal. With FBIRs success, at the VAT Tribunal, Cadbury appealed against VAT Tribunals' jurisdiction to the Court of Appeal. The Court of Appeal sustained Cadbury's objection, and held that the VAT Tribunal had no jurisdiction to entertain VAT issues since such tax issues touched on the exclusive jurisdiction of federal revenue, conferred solely upon the FHC.

The implication of the decision may be considered retrogressive by many taxpayers who consider the TAT as the fastest way to resolve pending dispute with tax authorities. It could also give some taxpayers who have been aggrieved by decisions of the TAT a basis to request that such be set aside. However a more recent authority gave the TAT a lease of life, while awaiting the decision of the Court of Appeal in TSKJ II[36]. In Nigerian National Petroleum Corporation (NNPC) V Tax Appeal Tribunal (TAT) (Lagos zone),[37] NNPC urged the Federal High Court in Lagos to review a ruling by the Tax Appeal Tribunal (TAT), Lagos Zone, on a dispute over an oil mining lease (OML) 118 Production Sharing Contract (PSC). The issue related to the NNPC being the agent of the Federal Government in collecting Petroleum Profits tax assessed against the contractors in OML 133, as well as the exact Education Tax liability for the OML for the 2010 year. NNPC sought a declaration that TAT, Lagos Zone (the first respondent) lacks the jurisdiction to adjudicate over rights and obligations conferred on parties to the Bonga petroleum Sharing Contract PSC. It said the TAT cannot determine contractual disputes arising from the interpretation of the contract and that the Tribunal wrongly assumed jurisdiction on the natter.

At the Tax Appeal Tribunal, Shell, Esso, Agip and Total had sought declaratory reliefs over the determination of tax incidence of parties to the PSC involving NNPC, and the Tribunal, in its July 3 ruling, assumed jurisdiction in the case. It held: that the tax assessment challenged in this appeal is within the remit of the Tax Appeal Tribunal. NNPC therefore urged the Federal High Court to declare the Tribunal's decision "ultra vires, illegal, wrong, null and void and of no effect whatsoever. It also sought an order of certiorari urging the Federal High court to take over the Tribunal's proceedings, quash the ruling and also make an order prohibiting the TAT from further hearing and making any decision in the matter.

NNPC argued that, the tribunal erred when it assumed the powers conferred by Section 251 of the 1999 Constitution on the Federal High Court to entertain and determine matters relating to government revenue. It claimed that, by the provisions of the PSC, the 3rd,4th, 5th and 6th respondents are not tax payers known to the FIRS and as such are unable to successfully maintain an action before the TAT against FIRS. NNPC added that the reliefs before the TAT are such that when determined, will have direct impact on the Federal Government's revenue and the contractual relationship in the Bonga contract. NNPC, the concession owner and holder of Oil Prospecting License (OPL) 212, executed the Bonga PSC dated April 19, 1993, with Shell as contractor to the operations of OPL 212. Shell, Esso, Agip and Total constitute the "contractor" through a joint venture in the Bonga contract. By the PSC's provisions, NNPC files Petroleum Profit Tax (PPT) returns for itself and the contractor. According to NNPC, the contractor was to prepare accurate PPT returns and submit to NNPC while NNPC in turn files the returns to FIRS. The applicant said in 2010, the contractors prepared "incorrect" PPT returns for the 2009 assessment in respect of the Bonga license and forwarded same to the NNPC. NNPC alleged that the returns it received from the contractor were "inaccurate, incorrect and non-compliant with contractual terms of the PSC," It claimed it was compelled to file accurate tax returns with the FIRS, which resulted in a disagreement with the contractor.

The oil firms then instituted an appeal at the tribunal seeking "a declaration that although chargeable tax for the year is USD2, 042,706,851, however, by virtue of the overpayment of PPT in previous years of assessment, the PPT for the Bonga Contract Area in the 2010 year of assessment is nil."4 Consequently, the Federal High Court held that:

The Tax Appeal Tribunal's Jurisdiction did not interfere with the exclusive jurisdiction of the Federal High Court but was only an administrative body set up to determine preliminary matters before proceeding to the Federal High Court. Justice Buba held that the FIRSEA that established the TAT was fundamentally different from the VAT Tribunal Act that purportedly set up the defunct VAT Tribunal.

[36] Supra
[37] Suit No. FHL/L/CS/630/2013

In defining the jurisdiction of the TAT and whether the FIRSEA violated the exclusive jurisdiction of the FHC under Section 251 of the Constitution, Justice Buba started by examining Section 251 (1) which provides thus:

Notwithstanding anything to the contrary contained in this Constitution and in addition to such other jurisdiction as may be conferred upon it by an Act of the National Assembly, the Federal High Court shall have and exercise jurisdiction to the exclusion of any other court in civil causes and matters…..

He then explained that the tenor of the first portion of Section 251 is to the effect that the National Assembly may make laws from time to time, so as to confer additional powers and jurisdiction on the FHC, and that the intent of this provision is to enable the Legislation expand the jurisdiction of the FHC, and in no way can this provision be construed as empowering the National Assembly to remove, or restrict the original jurisdiction of the FHC. Justice Buba also compared the two statutes that set up the VAT Tribunal and TAT with each other. Para 24(1) of the 2nd Schedule to the VAT Act provided for an appeal from the VAT Tribunal to the Court of Appeal. In contrast, the TAT was created as an administrative framework by which taxpayers could resolve their tax disputes with the FBIR (now FIRS) before resorting to the FHC by invoking the FHC's appellate jurisdiction. Justice Buba, therefore held that the administrative framework did not derogate from the FHC's original jurisdiction but rather "serves as a condition precedent to bringing an action before the Federal High Court".

Relying on previous decisions relating to the Body of Appeal Commissioners (predecessors to TAT), which allowed appeals from them to the FHC, Justice Buba held that decisions such as Eguamwense v Amaghizemwen,[38] and Ocean & Oil Ltd. v FBIR,[39] confirmed that TAT was validly created and that its jurisdiction does not conflict with the FHC. Further, relying on Section 41 of the Petroleum Profits Tax Act and Paras 13(1) & 17(1) of the 5th Schedule to the FIRSEA (2007), Justice Buba noted that neither of those statutes provided for a direct appeal to the Court of Appeal, unlike the VAT Tribunal which proposed to usurp, and sidestep section 251's exclusive jurisdiction to FHC. Finally, he held that the Legislature was right to have added an appellate jurisdiction to the FHC, in accordance with Section 28 of the Federal High Court Act which provides that**:**

The Court shall have appellate jurisdiction to hear and determine appeals from- (a) the decision of Appeal Commissioners established under the Companies Income Tax Act and the Personal Income Tax Act in so far as applicable as Federal law……

He further held that, since the TAT did not attempt to usurp the original jurisdiction of the FHC, its constitutionality was affirmed. Justice Buba's opinion in NNPC v TAT[40] attempts to cure the lacuna, and has the effect of preserving the status of the TAT. The exclusive jurisdiction of the Federal High Court from provisions of the Constitution and the supremacy of the Constitution over every other enactment also supports the view held in the above referred case as was determined in the popular case of Stabilini Visioni Ltd v F B I R.[41]

The argument from other quarters refers to the Tax Appeal Tribunal as a quasi judicial tribunal and a fact finding tribunal which is not likened to a court of competent jurisdiction. The fact that the Tax Appeal Tribunal does not have criminal jurisdiction confirms the assertion that it is not a court but a fact finding tribunal set up to aid the speedy resolution of complaints against tax assessment and remove completely the delays which are the reoccurring experiences with litigation in our Court. However, it is undeniable that the Tax Appeal Tribunal has overlapping jurisdiction with the Federal High Court in the sense that matters are of revenue nature.

3.1. Distinction between Tax Appeal Tribunal and Value Added Tax Tribunal

The distinctions are:

(a) Value Added Tribunal handled only issues relating to Value Added Tax while Tax Appeal Tribunal (TAT) has universal application i.e. the Tribunal has the power to adjudicate on matters of all taxes listed in the First Schedule to the FIRS Act.

[38] (1993) 9 NWLR (Pt.315)
[39] (2011) 4 TLRN 135.
[40] Supra
[41] (2009) 13 NWLR Pt. 1157 p.226.

(b) Another remarkable distinction is that an appeal from Value Added Tax Tribunal lies to the Court Appeal while appeals From Tax Appeal Tribunal on issues of law lie to the Federal High Court. Note that appeals on points of fact lie to the court of Appeal.
(c) Tax Appeal Tribunal has rules of procedure while Value Tax Tribunal has no rules of procedure.[42]
(d) Body of Appeal Commissioners (BAC) had only one office in Nigeria and this was in Abuja. Value Added Tribunal had only three offices in Nigeria (i.e. Kaduna, Enugu and Ibadan had one office each) while Tax Appeal Tribunal has a wider spread with one office in each of the 6 geopolitical zones in Nigeria as well as Lagos and Abuja.

3.2. Justification for and Against TAT

First, it must be stated that the legal foundation of the defunct VAT tribunal share striking resemblance with that of the TAT. For instance, both are creations of legislation other than the Constitution.[43] The respective legislation gives the two bodies power to deal with revenue accruable to the Federal Government. Both tribunals, by their nature are quasi-judicial and both have their decisions subject to review by the Federal High Court and then on appeal to Court of Appeal and to Supreme Court.

Despite all the above, it has been argued in the favour of the TAT that it is mere administrative tribunal whose decisions are to facilitate speedy resolution of tax disputes, and are still subject to appeal to the Federal High Court. The decisions of the Tribunal must first be registered at the Federal High Court before enforcement.[44] It is also argued that the TAT being a Tribunal, instead of a court, would not come under the operation of section 251 of the Constitution which excluded every other court.

While the operators argue that the tribunal is mere administrative body, some have argued that the instrument establishing it has stated clearly that its proceeding shall be deemed as a judicial proceeding and that the Tribunal shall be deemed to be a civil court. Same goes to the issue of the tribunal having its award subject to a review by the Federal High Court. This is because, such appeal according to the law, must be on point of law only. One may still argue that the proceedings of the TAT are deemed to be a judicial proceeding like a civil court because the TAT is not a court. A court is a court and would not need any deeming provision to be so recognized. Furthermore its judgment would have its own force and would not need to be registered in any other court to be given the force of law. In any case, the Tribunal's award is to be registered and enforced as the judgment of the Federal High Court and not as judgment of the Tribunal. The fact that issues of fact determined by the Tribunal do not go to the FHC may clearly qualify as "alteration, detraction or restriction" of the jurisdiction of the Federal High Court, an act forbidden by the authority of N.P.A v. Eyamba,[45] cited with approval in Stabilini's case.[46] It is also instructive that the alteration, detraction, or restriction as mentioned above is forbidden irrespective of current position as shown in the case of NNPC v TAT[47] that there is no conflict of jurisdiction. It has been submitted in favour of TAT that civil disputes, as seen in arbitration matters, that parties who willingly submit to a panel, person or authority for adjudication have chosen their own tribunal and therefore are estopped from reneging from carrying out the decision of such authority, person or panel.

Therefore, parties who submit to TAT are bound by the award and cannot pull out on ground of competency. This argument finds support in the case of Chinon Nanhai Oil Joint Service Cpn vs Gee Tai Holdings Co. Ltd,[48] where a party who submitted to an arbitral tribunal different from the one prescribed in the arbitration agreement was estopped from challenging the award on that ground having knowingly submitted to the jurisdiction of the tribunal.

In the Nigerian legal system, and perhaps the whole world, the issue of jurisdiction is sacrosanct and can be raised at any stage of the proceedings therefore even if both parties had submitted to jurisdiction they can raise issues of jurisdiction when they notice it. While arbitration and voluntary

[42] The Tax Appeal Tribunal Procedure Rules 2010 have been gazetted in the Federal Official Gazzette as No. 67 Volume 97 of 2010.
[43] *While the Tat was created by s. 59 FIRS (Est.) Act 2007, the VAT was created by S.20 VAT Act.*
[44] *Para.16(2) of the 5th schedule to FIRS Act.*
[45] *(2006) All FWLR (Pt.320) 1022.*
[46] *Opcit p.5*
[47] *(1995) xxyBK. P.88*
[48] *Supra*

submission of matter to arbitral panels always arise out of mutual agreement between the parties, referral of disputes to the TAT is a legal obligation with little or no room for an option on the side of the parties. It follows therefore that the doctrine of estoppels cannot operate to estop a party that never had an option in determining a forum upon which to bring his matter.

4. Conclusion

The legal frame work for dispute resolution in tax matters are primarily through the legal proceedings and administrative establishment set up by the government. The term legal proceedings are proceedings before any court, tribunal or persons having by law power to hear, receive and examine evidence on oath. Under the income tax laws, government of the Federation and other relevant tax authority are empowered to sue to recover income tax in a court of competent jurisdiction with full cost of action from the person charged therewith as a debt due to it and the relevant tax authority may sue in its official name. The courts of competent jurisdiction are explained above.

References

i. Abdulrazaq M. T., *Principles and Practice of Nigerian Tax Planning and Management*, (2nd edn. Stirling Horden Publishers Ltd, Lagos, 2013) p.2 the Decree is now known as Taxes and levies (Approved List for Collection) Act CAP T.2 Laws of the Federation of Nigeria 2004.

ii. Agbonika J.A.A., Agbonika *Tax Dispute Resolution, A Storm in a Tea Cup* Journal of Law, Policy and Globalization Vol. 29, 2014, pp. 147-156.

iii. Agbonika J.A.A., *Problems of Personal Income Tax in Nigeria* (Ababa Press Ltd., 2012)

iv. Hannah A., *Nigerian Lawyers Have an Important Role to Play in Promoting a Fairer and more Equitable Justice System* https://www.penalreform.org

v. Ayua I.A., "The Nigeria Tax Law" (Spectrums Law Publishing, 1996)

vi. Dele, P.,"-What is Alternative Dispute"? Dee-Sage Nigeria Limited, Lagos, 2005, p.10.

vii. Pennstate; "All things Nittany" (2019) http://tat.gov.ng/content/tax-appeal-tribunal-move-engender-confidence-nigeria

viii. Wolfe E. *et al M & E "Professional Studies on Taxation"* (1986) Pittman Publishing Ltd., 123 Long Acre London WC2E 9AN (2nd Ed.)

ix. Constitution of Federal Republic Nigeria 1999 as Amended.

x. District Court Law of Kaduna State (1991).

xi. FIRS Act 2007 paragraph 1 to 11 of the First Schedule, paragraph 1(v) and 16(2) of the fifth schedule.

xii. Tax Appeal Tribunal Establishment Order 2009, Supplement to Gazzette No. 77.

xiii. Tax Recovery and Revenue Tax Force Laws of Kaduna State, 1991.

xiv. The Tax Appeal Tribunal Procedure Rules 2010 as Gazetted in No. 67 Volume 97 of 2010.

The Role and Importance of Agri Export Zones (AEZs) in Promoting the Exports from India

Dr. G. Suresh Babu
Associate Prof. Department of Commerce
Government Degree and PG College, Puttur, Andhra Pradesh, India

Abstract:
Today India is the leading producer of fruits, vegetables, milk, marine products etc., Due to inadequate facilities for storage. transportation and processing, the post-harvest losses amount to 25-30 percent causing a monetary loss to the tune of several thousand crores. Food preservation and processing help in the proper utilization of the horticulture produce during glut and make it available during of-season. It plays an important role in enhancing the shelf life of the predominantly perishable commodities and in producing a diversified reange of value- added products.
With the primary objective of boosting the exports of fresh and processed agricultural produce from the county, the Government of India (GoI) announced a policy of setting up of Agri Export Zones (AEZs) across the country. These zones would be a part of the effort to provide improved access for India's agricultural and allied products in the international market.
With a view to provide remunerative returns to the farming community in a sustained manner and also for the purpose of developing and sourcing the raw materials and their processing/packaging leading to final exports

Keywords: *Inadequate facilities, Post-harvest losses, Diversified range, Value - added products Shelf-life*

1. Introduction

In a developing country like India where majority of the population hails from the rural areas, agriculture is the backbone of the economy. Agriculture in India is the means of livelihood of almost two-thirds of the workforce in the country. It has always been India's most important economic sector. Liberalization of the world trade in agriculture has opened up new vistas of growth. India has a competitive advantage in several commodities for agricultural exports, because of near self-sufficiency of inputs, relatively low labour costs and diverse agro-climatic conditions. These factors have enabled export of several agricultural commodities over the years, such as tea, coffee, cereals, tobacco, spices, cashew, oil meals, meat and meat preparations, marine products, fruits & vegetables and processed fruits and vegetables.

Today India is the leading producer of fruits, vegetables, milk, marine products etc. Due to inadequate facilities for storage, transportation and processing, post-harvest losses amount to 25-30 percent causing a monetary loss to the tune of several thousand crores. Food preservation and processing help in the proper utilization of the horticulture produce during glut and make it available during off-season. It plays an important role in enhancing the shelf life of the predominantly perishable commodities and in producing a diversified range of value-added products. Under the present scenario, it is rightly believed that the future of agriculture is safe in increasing the productivity, diversification and value addition. The value addition can be done through primary/secondary/tertiary processing through which the product is transformed into a product which fetches higher prices. Thus, processing is a major value addition activity to the farm produce. Processing also adds value to the by-products, co-products and residues that also have considerable economic importance.

International trade in processed fruits relates to fruit juices, juice concentrates, canned pineapple, semi-processed fruits and tropical fruit pulps. The size of the global market for processed fruits is indicated to be around US $ 10,000 million per annum. Brazil is the largest exporter of fruit and vegetable juices followed by Thailand, Argentina, Mexico, South Africa, Chile, the Philippines and Turkey. The USA Germany, Netherlands, France, Japan, The UK, Canada, Belgium, Luxembourg, South Korea and Italy are the major importing nations accounting for nearly 79 percent of the total imports[4].

India ranks as the world's second largest producer of fruits and vegetables, next only to Peoples Republic of China. Endowed with various agri-climatic zones, India enjoys the distinct advantage of providing a variety of fruits and vegetables round the year. India grows a variety of temperate tropical fruits and vegetables. The processing plays an important role in the conservation and effective utilization of fruits and vegetables. The processing also helps in generating rural employment. Besides processed fruits and vegetables is a source of foreign exchange. India has favourable climate conditions and vast potential for growing fruits and vegetables.

Not with standing these inherent strengths, India's share in world exports of processed fruits and vegetables (estimated at US$ 10-15 billion per annum) continues to be less than 1%. A major factor contributing to the lower export market share has been remarkably low processing level of fruits and vegetables in India (<4%) compared (>70%) with other developing countries.

Food processing sector is one of the largest sectors in India in terms of production, growth, consumption, and export. India's food processing sector covers fruit and vegetables, spices, meat and poultry, milk and milk products, alcoholic beverages, fisheries, plantation, grain processing and other consumer product groups like confectionery, chocolates and cocoa products, soya-based products, mineral water, high protein foods etc[5].

The Indian food processing industry is primarily export oriented. India's geographical situation gives it the unique advantage of connectivity to Europe, the Middle East, Japan, Singapore, Thailand, Malaysia and Korea. One such example indicating India's location advantage is the value of trade in agriculture and processed food between India and the Gulf region. The extent of fruit processing varies across the countries. Malaysia tops with 83 percent of the fruits and vegetables produce being processed. Philippines (78%), Brazil (70%), USA (60-70 %) and Israel (50%) and India (4%).

Food Processing is a sunrise industry of the Indian Economy. The present processing level of 2 % is very low. The National Government Policy on food processing aims at increasing food processing level to the tune of 25 percent by the year 2025. The Ministry of Food Processing has set targets under Vision-2020 to triple the size of the food processing industry from around US$ 70 billion to US $ 210 billion by raising the level of processing of perishables from 6 percent to 20 percent increasing Value addition from 20 % to 35 % and doubling India's share in global food trade from 1.5 percent to 3 percent.

2. Agri Export Zones (AEZs) in India

With the primary objective of boosting exports of fresh and processed agricultural produce from the country, the Government of India (GoI) announced a policy of setting up of Agri Export Zones (AEZs) across the country in the Export and Import policy (EXIM Policy) 2001-02. It was declared that, these zones would be a part of the effort to provide improved access for India's agricultural and allied products in the International market with a view to provide remunerative returns to the farming community in a sustained manner and also for the purpose of developing and sourcing raw materials and their processing/packaging leading to final exports.

Formation of exclusive Agri Export Zones (AEZs) is an important step taken by the Indian Government to focus on agri diversification, value addition and exports. Keeping pace with the fast changing international trade environment and to improve India's balance of payments, these zones adopt an end-to-end approach in integrating the complete process in which a hub of all activities right from the stage of identifying the potential products and geographical regions, sourcing the raw material, their processing, improving the quality of the product and packaging to the stage where it reaches the final export of product produced in a contiguous area, take place.

An Agri Export Zone or AEZ is a specific geographic region in a country demarcated for setting up agriculture based processing industries mainly for export.

Setting up of AEZs for specific fruits and vegetables will therefore enable Indian farmers and entrepreneurs to produce superior quality products for export markets. It will also enhance their competitive capabilities through forging backward and forward linkages, promoting value addition and cost optimization.

States	**Focus Products**	**Geographical Area**
Andhra Pradesh	Mango pulp	Chittoor
	Mango & grapes	Ranga Reddy, Medak and Mahaboob Nagar
	Mango	kishna district
	Gherkins	Mahaboob Nagar, Ranga Reddy, Medak, Karim Nagar, Warangal
	Chilli	Guntur
Assam	Fresh and processsed ginger	kamrup, Nalbari, Barpeta, Darrang, Nagaon, Morifoon Nakrbi
Gujarat	Mango & vegetables	Bharuch and Namada
	Dehydrated onioon and garlic	Bhavnagar, Suresndra Nagar, Amreli,Rajkot, Junagadh and Jamnagar
Jharkand	Vegetable	Rabchi, Hazaribagh and Lohardaga
Kerala	Horticulture products	Thrissur, Ernakulam, Kottaya, Alappuzha, Pathanumthitta, Kollam,
	Medicinal plants	Kollam, Pathanamittha and Thiruvanantahpuram
Madhya Pradesh	Potatoes,onion and garlic	Malwa, Ujjain, Indore, Dewas, Dhar, Shajpur, Ratlam, Nimach
	Seed spices	Guna, Mandsaur, Ujjain, Rajgarh, Ratlam, Sharjapur and Neemuch
	Wheat	Ujjain Neemuch, Ratlam, Mandsaur, Indore, Dhar, Shajapur
	Orange	Chhindwara, Hoshangabad and Betu
	Lentils&Grams	Shivpuri, Guna, Vidisha, Raisen, Narasinghpura and Chhindwara
Maharastra	Grapes and grape wine	Naisk, Sangli, Pune, Satara, Ahmednagar and Nasik
	Alphonso mango	Ratnagari, Sindhudurg, Reigarh and Thane
	Keasr mango	Aurangabad, jalna, Beed, Latur, Ahmednagar and Nasik
	Flowers	Pune, Nasik,Kolhapur and Sangli
	Onions	Nasik, Ahmednagar, Pune, Satara and Solapur
	Pomegranate	Solapur, Sangli, Ahedabagar, Pune, Nasik, Osmnahad, Latur
	Banana	jalgaon, Dhule, Nandurbar, Buldhana, Parbhani,Hindoli
	Oranges	Nagpur and Amraoti
Orissa	Ginger and Turmeric	Kandhamal
Punjab	Vegetables	Fatehgarh Sahid, Patiala, Sangrur, Ropar and Ludhiana
	Potatoes	Singhpura, Zirakpur, Rampura phaul, Muktsar, Ludhiana, jalllandhar
	Basmati Rice	Amritsar, gurdaspur, Kapurthala, Jalandhra, Hoshiarpur and Nawanshahr
	Coriander	Kota, Bundi, Baran, Jhalawar
	Cumin	Bagaur, Barmer, Jalore, Pali and Jodhpur
Sikkim	Flowers(orchids) & Cherry	East Sikkim

States	**Focus Products**	**Geographphical Area**
	Ginger	North,East,south & West Sikkim
Tamilnadu	Cashew nuts	Cuddalore,thanjavur,Pudukotti and Sivaganga
	Flowers	Dharmapuri,Nilgiri
	Mangoes	Madhurai, Theni, Dindigul, Virudhunagar and Tirunelveli
Tripura	Organic pineapple	Kumarghat, Manu, Melaghar, Matabari and Kakraban Blocks
Uttar Pradesh	Potatoes	Agra, Hathra, Farrukhabad, Kannor, Merrut, Aligarh and Bagpat
	mangoes and vegetables	Luknow, Unnao, Hardoi, Bijnaur, Merrut, Bhagpat and Bulandshahar
	Basmati Rice	Bareilly, Shahajahanpur, Pilibhit, Rampur, Badaun, Bijnor,
Uttaranchal	Lychee	Udhamsingh Nagar, Nainital and Dehradun
	Flowers	Dehardun and Pantnagar
	Basmati rice	Udham Singh Nagar,Nainital,Dehradun and Haridwar
	Medicinal &Aromatic	Uttarkashi, Charmoli, {Ootjprgarh,Dehradun and Nainital
West Bengal	Lychee	Murshidabad, Malda, Darjeeling, Uttar Dinajpupr, Jalppaiguri
	Potatoes	Hoogly, Burdwan, Uday Narayanpur and Howrah
	Mangoes	Malda and Murshidabad
	Vegetables	Nadia, Murshidaba
	Darjeeling tea	Darjeeling

Table 1: Establishment of 60 AEZs in India (State Wise)
Source: APEDA Annual Report on AEZs, 2010

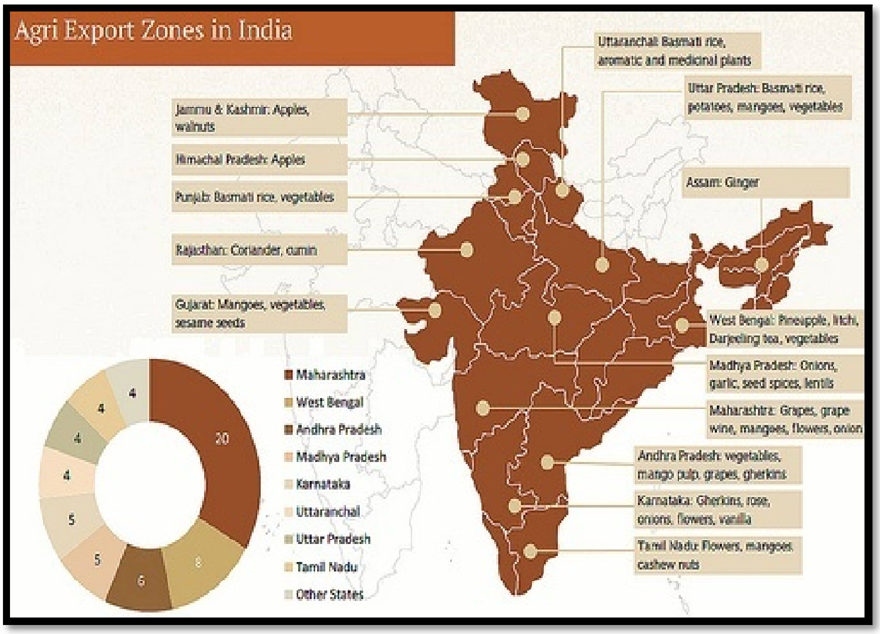


Figure 1
Source: APEDA Annual Report on Aezs, 2010

The objective therefore, was to take a look at agriculture produce in a comprehensive manner-right from farm to the palate-so as to be able to deliver an appropriate price and attractive package of quality product in the international market. This emerged as the concept of Agri Export Zone (AEZ).

Under AEZ all aspects of agriculture such as production, research and development, extension, post-harvest management and marketing are addressed in a focused manner for successful implementation.

3. Benefits of Agri Export Zones (AEZs)

The benefits to accrue as a consequence of setting up of such zones are as follows:

a) Strengthening of backward linkages with a market oriented approach.
b) Product acceptability and its competitiveness abroad as well as in the domestic market.
c) Value addition to basic agricultural produce.
d) Bringing down cost of production through economy of scale.
e) Better price for agricultural produce.
f) Improvement in product quality and packaging.
g) Promotion of trade related research and development.
h) Increase employment opportunities

3.1. AEZ-Policy

AEZ policy essentially aims at significantly improving India's agri and processed food exports. It thus focuses on identifying specific agri products enjoying strong export potential and providing comprehensive package of services-beginning at farming end and closing at marketing end-to make Indian exports competitive in world markets.

3.2. AEZ-Objective

The objective of establishment of AEZ is to provide remunerative returns to the farming community in a sustained manner and increase their competitiveness in the international market.

3.3. AEZ-Genesis

In view of stipulations made in chapter 16 of the Export and Import (EXIM) policy announced in March 2001, it has been decided to promote setting up of Agri Export Zones (AEZs) by the State Governments with the assistance of Central Government for the purpose of providing access to international market to agricultural produce/products from the country.

The objective, therefore, was to take a look at an agriculture produce in a comprehensive manner – right from the farm to the palate – so as to be able to deliver an appropriately priced and attractively package quality product in the international market.

3.4. AEZ-Concept

The concept of Agri Export Zone attempts to take a comprehensive look at a particular produce/product located in a contiguous area for the purpose of developing and sourcing the raw material, its processing/packaging, leading to final exports.

3.5. AEZ-Implementation

The AEZ scheme is implemented by the Ministry of Commerce, Government of India (GoI), through APEDA (Agricultural and Processed Food Products Export Development Authority) the nodal agency for AEZ. The AEZ is giving a focus and direction to exports of key agricultural produce with potential.

Under the AEZ all aspects of agriculture such as production, research and development, extension, post harvest management and marketing are addressed in a focused manner for successful implementation.

APEDA, as a nodal agency is responsible for coordinating all the activities of AEZ in the country, The nodal agency with the support and coordination of the Department of Food Processing Industries (DFPI), National Horticulture Board (NHB), Ministry of Agriculture (MOA), Indian Institute of Packing (IIP), Indian Institute of Horticulture Research (IIHR), Center for Food Technology Research Institute (CFTRI), National Institute of Nutrition (NIN) and other agency/agencies would implement the AEZ in a time bound and effective manner. Requirements of funds under AEZ are proposed to be met from private and co-operative sector with subsidies/grants from Central and State Governments and loans availed from banks and financial institutions

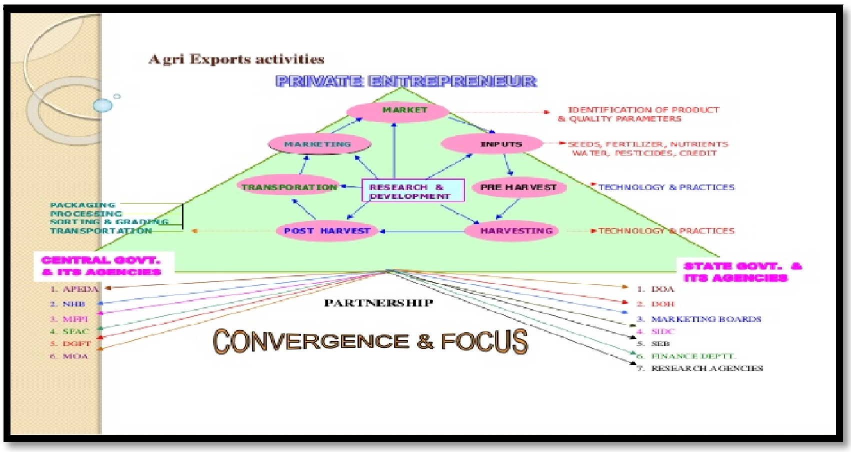


Figure 2: Agri Export Zone (AEZ) Activities
Source: APEDA Annual Report on AEZs, 2010

4. Establishment of AEZS

The Agri Export Zone begins with the preparation of a feasibility report by the State Government. This report is submitted to APEDA, the designated nodal agency for AEZ. After a preliminary evaluation by the Coordination Committee, chaired by Chairman, APEDA, it is put up for consideration to an interdepartmental Steering committee, headed by the Commerce Secretary. Once the project is approved, an MOU is signed between APEDA, representing the Central Government and the State Government. This MOU provides for upfront commitments of the Central and State Governments.

A detailed action plan is then worked out for each set of activities. An advertisement is issued by the State Government to solicit private sector investment in the wake of various upfront commitments by respective Governments. Once the private sector entrepreneurs are selected, it becomes a private sector driven zone with the Government and their agencies providing the committed support and interventions. An elaborate web based monitoring system has been evolved to closely follow up each activity on the basis of a PERT chart.

The policy pronouncement was not expected to set the Yamuna on fire. However, the underlying objective was to get the States involved in the process of exports, a task which was hitherto considered difficult if not impossible. All the previous efforts to involve the State governments in promoting exports had not had the desired impact. The attraction in the AEZ was the benefit that was likely to accrue to the farmer. Thus, AEZ became politically acceptable. This also explains the enthusiasm with which the States have taken up the task of setting up these zones. Not many schemes of the Central Government have got going in the first year of the implementation.

As many as twenty Agri Export Zones were approved in the first year itself. In fact, surpassing all expectations, exports have already started taking place from some of the zones. The Agri Export Zones have got going, though there is still a long way to go. The concept itself is still evolving and the last word has still to be written.

5. Operation of the Concept

The entire approach of promoting the Agri Export Zone would have to be taken on a project mode. This would mean that the State Governments would need to identify potential export products which could be selected for development with a cluster approach. State Governments will have to evolve Projects which are feasible and are possible to be implemented immediately. They have also to conform to the indicative guidelines given below.

The States will forward such project proposals to APEDA which will conduct the initial scrutiny of the proposals .If found feasible, APEDA may provide necessary guidance in preparing the detailed project report. This report, after preliminary scrutiny, will be placed before the Steering Committee which has been constituted under the chairmanship of Commerce Secretary with the following members:

a) Director General of Foreign Trade - Member
b) Joint Secretary (EP Agri. Division, DoC) - Member
c) Joint Secretary (Dept., of F.P.I, MoA) - Secretary
d) Joint Secretary (Infrastructure Division, DoC) - Member
e) Executive Director (NHB) -Member
f) Representative of DG (ICAR) - Member
g) Director (Finance, Dept., of Commerce) - Member
h) Chairman, APEDA - Convenor

Once the project proposal of a State has been approved by the Committee, an MOU would be signed between APEDA (on behalf of the Central Government) and the State Government for providing possible assistance at each stage of the project. The responsibilities of the State government would also be defined in the MOU, a draft of which is under preparation[11].

6. Role of Government of India and Its Organizations/Agencies towards AEZs in the Country

Government of India has established a number of organizations/ agencies to assist and fund the AEZs in the country. Apart from the organizations established exclusively for export promotion, there are also a number of other institutions which assist and fund the activities of AEZs in the country. They are-

a) APEDA (Agricultural and Processed Food Products Export Development Authority).
b) DFPI (Department of Food Processing Industries)
c) MoC&I (Ministry of Commerce & Industries).
d) NHB (National Horticulture Board)
e) MoA (Ministry of Agriculture)
f) IIP (Indian Institute of Packaging)
g) IIHR (Indian Institute of Horticulture Research)
h) CFTRI (Center Food Technology Research Institute)
i) NIN (National Institute of Nutrition)
j) IIFT (Indian Institute of Foreign Trade)

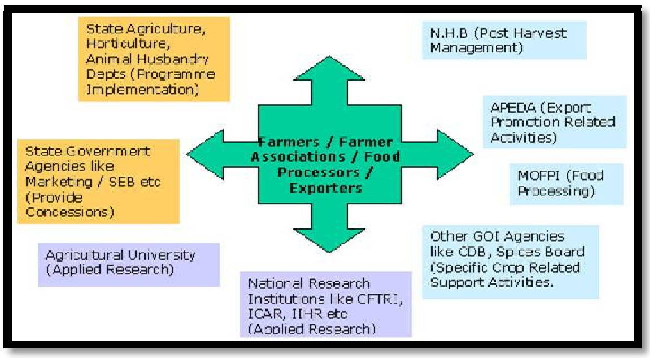


Figure 3: Agencies/ Departments Involved in Aezs Establishment and Funding

References

i. Alagh, Y.K.,(1996), *Scope for Agro-Processing in India*, Ajanta Publications, New Delhi

ii. A.S. Yarso,(2005), *Fruit Processing Industry in India*, Akansha publishing house, New Delhi

iii. Devendra Tamnkur, (1998), *Agro based Industries*, Deep and Deep Publications, New Delhi

iv. Girdhari Lai, S.S.(1998), *Preservation of Fruits and Vegetables*, Publications and Information Division, ICAR, New Delhi.

v. Yarso A.S (2005), *Fruit processing industry in India-with special referenced to the North-East*, Akanasha publishing house, New Delhi

vi. Agricultural and Processed Food Products Export Development Authority (APEDA), Ministry of Commerce, Government of India, APEDA quarterly publications, 2012-15

vii. APITCO (2003), detailed project report on Agri Export Zone (AEZ), Chittoor for mango pulp (Vo. II) July, 2003.

viii. APITCO (2009), Techno Economic feasibility study of the Development of Horticulture in the State of Andhra Pradesh, 2009.

ix. Ministry of Food Processing Industries, Government of India. Food Processing Industries, Outline of Assistance under schemes of the Tenth plan.

x. National Bank for Agriculture and Rural Development (NABARD), Mumbai. Annual Reports 2013-2014.

xi. National Food Processing Policy, 2012

xii. Rawat D.S (2015), Report on "A study on AEZ,s in India", National Secretary General, ASSOCHAM.

xiii. Rawat D.S (2013), ASSOCHAM, Secretary General Food 360, seminar on fruits and vegetable processing in India, Hyderabad, organized by ASSOCHAM and Govt. of Andhra Pradesh, 6th and 7th November, 2013.

xiv. S. K. Goyal (2006), Potential in Agribusiness - Fruit and Vegetable Processing Industry, Journal of International Farm Management. Vol.3 No.2 - January, 2006.

xv. S.K. Goyal,(2006), Potential in agri business, fruits and vegetable processing industry in India, Indian Journal of International Farm Management, Vol.3, No.2, January, 2006.

xvi. Subudh kant Sahai (2007), Ministery of Food Processing Industries, The economic Times New Delhi 03-05-2007.

xvii. Surendra Naidu P (2011), Indian Journal of Applied Research, an article on the study of economics of mango processing in Chittoor district. Vol.4, June, 2014, pp 17-21.

xviii. Sunadini G D (2003), Problems prospectus of fruit processing in /Andhra Pradesh, July, 2003, Indian Journal of Agricultural Economics, pp. 23-25

xix. Tewari G and Jayas D S (1999), Aseptic processing and packaging technique for Food Processing industries. Indian Food Packer Vol. 18 (1) : 23-24

xx. Vipla Chopra (2002), Food Processing Industry in India, Political Economy Journal of India, Centre for Indian Development Studies, Chandigarh, Vol. II Issues 1 & 2, January-June 2002.

xxi. Yadav SS (1995), Problems and prospects of exports of fruits and vegetables, Indian Journal of Agricultural Marketing, Vol. 9 (2) ; 127-137

An Experience Report on Case Study Based Software Testing

Dr. Suneeta Sachin Rachanaikar
Researcher, California ,USA
Sachin Rachanaikar
Principal Consultant Model N INC, California, USA

Abstract;
Software testing is pioneer field in software engineering. Though testing has significant impact on software behavior some small corporates ignore it in many cases. In fact few works have gone to the level of de scoping requirements to ensure appropriate testing still in few developments testing is not given importance. In many instances importance of testing is realized after significant failure. This paper analyses such two case studies in detail and recommends testing strategies should be integral part of software development. Testing should not be just to ensure functionality testing rather must address most test cases in other words its ideal if it covers all test cases.

Keywords: *Software engineering, software testing, test analysis*

1. Introduction

Software testing has different phases similar to ones in software development life cycle like test planning, test case generation, test set formation, test case approval and test execution. Different tools can be used for testing for example HP's Application Life Management (ALM) tool. If there are defects identified there will be defect life cycle executed with defect tracking tools like JIRA. Though testing is very important in few small organizations it's still ignored. This paper gives detailed analysis of testing carried out for two project developments. One project development was cheque processing software and another one was web sites migration onto Word Press platform. Unfortunately in both cases wrong testing practice resulted in missed deadline. In cheque processing and web site migration development testing was done in ad hoc manner. Test process details and test documents were missing. It was maintained as specific document following no guidelines. This document was readable by the person who tested the product and recorded. In other words document contained his terminology of how he expects the product. Not customer point of view or end user point of view. It was not generic. It was all one man show for testing and some day if that person leaves the job testing ends and from scratch everything was supposed to be re done. Only functionality testing was done by developer. Some significant defects were raised by user at later point.

Testing approach of web site migration project was one step ahead in terms of maintaining documentation. But documents were for repository they were not referred by developers to fix errors. There was no nomenclature on documentation. Two persons were involved in testing both following their own format resulting in no useful testing done. Test results with error reproduction were ignored. In situations where in client reports it as major issue test documents were referred thus slowing down process. Project involved mapping web sites on to Word Press platform. There were ten templates identified on predefined architecture. Websites were crawled from source platform to destination platform considering domain information. Crawling was done using PHP in a way that source web site functionality details are captured to enough level onto target platform. Few mapped web sites were literally static there was no navigation at all for few links. Search Engine Optimization checks were mentioned but not clearly stated. Requirements were not documented properly to prepare test document. This paper analyses these two developments failure due to unplanned software testing. Rest of the paper is organized as section 2 briefs related work in the field, section 3 explains challenges faced in both developments finally section 4 concludes experience with two development efforts emphasizing software testing.

2. Related work

Over the years software development methodologies are given lot of importance stemming from traditional water fall approach these days its era of agile methodology. Equally testing gained acceptance in industry same time lot of research is taking place in software testing field to justify software product. Now a days testing domain is not just verifying one block rather its integration and regression test set level. Teams responsible for performance test, load test are playing vital role also test automation is gaining importance. Still gap exists between industry practice and research findings. Some major contributions in field are surveyed despite of these "trend changing findings" few Corporates ignore testing. Author says testing in many cases is just finding bugs in [2]. Mutation testing the process of using mutation analysis as a means of quantifying the level of thoroughness of the test process is used by authors in [1]. Authors automatically find performance bottlenecks in applications using black-box software testing in [3]. Industry academic collaboration to have effective software testing is discussed in [4]. Authors discuss the development and deployment of search-based software testing tools for use in industry [5]. Automated testing of navigation software is described by authors in [6]. Authors investigate the fitness landscape of software tests generated with a structural testing technique for various open source programs and libraries in [7]. Authors have developed a set of plug-in for common software development infrastructure in industrial Java projects [8]. Themis tool's architecture, test suite generation workflow, efficiency optimizations, and its user interface are described by authors in [9]. Authors propose a quantitative evaluation of the impact of the test-driven development and continuous integration implementation in [10].

3. Challenges Experienced while Testing

3.1. Cheque Payment Processing Software

Purpose of this project was development of software solutions to manage payment processing. Development team needed software testing of this application. Testing was manually done and findings were recorded in a document. Tester was asked to start testing with one of the module registration module without any details of the software/module. Tester was asked to write automation test scripts without any test data and test cases. There were five sub forms in it like form with details of company having 32 fields, Company owner form with 20 test data values, processing data form with 3 main data fields on click of one of these the next input will prompt form for incoming deposits and final confirmation form with 25 test data fields. Nearly 12 hours of effort was required to write test script for the first form since tester was not given all test data. In addition there were few failed test cases associated with combination of date data and State field value. This was worse than testing manually which takes less time but test results need to be recorded. Nearly 3 days each of average 14 hours scripting enabled 3 forms test automation again with errors since test data was not present and testing was not planned following test design. Analyst and developer were not available to provide all the information relevant for testing and manual tester was not testing as expected. These all factors resulted in test failure of the registration module. Later testing strategy considering test data and test planning was considered and applied for first form's test scripting.
Failed test cases

3.1.1. Test Case 1

For test data address of the customer there should be two test cases like Physical address and mailing address same. Different physical and mailing address.
Tester was not specified with the test cases hence should try with both options. Still in the developed module there was an issue resulting in test failure shown in the screenshot 1 on page 9. Script lines to automate this test data entry is

driver.findElement(By.*xpath*("//*[@id='registerForm:state']/div[3]/span")).click()
driver.findElement(By.*id*("registerForm:mailAddress1")).sendKeys("Ginger Street")Value street address as Ginger Street is overwritten to State field when script running.

3.1.2. Test Case 2

Error associated with date field, date to be entered onto the form was "12/11/2017"
Script entered date was "21/12/0171". Java script to enter date using send keys primitive is given below,
driver.findElement(By.*id*("registerForm:salesTaxIssueDateId_input")).sendKeys("12/11/2017")
driver.findElement(By.*xpath*("//input[@id='registerForm:taxId']")).sendKeys("12-4568457")
error test case is shown in screenshot 2.
Next run with analysis resulted in successful test given in screenshot 3. System Analysis was done based on failed test case which was due to lack of test data.

3.1.3. Test Case 3

driver. findElement (By.*id*("registerForm:dob_input")).sendKeys("10/11/1978")
driver. findElement (By.*xpath*("//input[@id='registerForm:ssn']")).sendKeys("123-45-6222")
driver.findElement (By.*xpath*("//input[@id='registerForm:dlNoId']")).sendKeys("123456")
Screenshots 6,7,8 show error associated with above script run. Screenshot 9 shows issue resolution after analysis with little wait time inclusion.

3.1.4. Test Case 4

Tester was asked to automate captcha selection but captcha need to be hidden from development environment. Failure due to captcha is shown in screenshot 4 next solution with manual selection is shown in screenshot 5. Alternative was selecting manually and making script idle considering most areas to be selected by user. This is not advisable but since captcha was not disabled only option for tester was to involve manual selection.
Thread.sleep(30000) this line makes script idle for specified time interval.

3.1.5. Test Case 5

Error due to referred by field is shown in screenshot. Reported to developer to place default value or enable editing.

3.2. Web Site Migration Software

Testing approach adopted here considered few requirements which were documented. Some requirements were missing. Test cases were not written. Manual testing was adopted by checking every page of web site and every element of web site. On each of the ten templates web site elements like menu, sub menu items, forms, feature buttons, link navigation on web page, images, logos, text content, contact numbers and map, social media icons, blog pages and similar other elements were asked to be tested manually for their presence by comparing with source web site. In case of discrepancy tester was asked to reproduce the issue with a screenshot. In addition description of missing element was expected to be documented. All these missing web elements were identified incrementally by tester then documented. In few worst scenarios they were observed by client who impacted the business. Nearly 2000 web site mapping was supposed to be carried out. Each web site testing was performed by two testers. One immediately after crawling website identifying and documenting missing elements while mapping. Second tester verifying have they been mapped again from source web site. In both cases testing was ineffective resulting in re iteration.

4. Conclusion

Ideal testing approach would have involved test analysis right from the beginning considering client expectations. Test Plan, test cases and test execution would have been included once requirements were stated. Requirements once stated would have been recorded following industry guidelines. For example software requirement specifications (SRS) should be assigned ID so in case of defect it would have been given an ID and then assigned to SRS ID with tracking ticket. Test cases aligning client requirements would have been written in case of cheque processing software. Example test cases include test case considering specification of value for a parameter like DBA and example date range given by client. For each value of DBA for a specified date there will be an input for which payment processing has to be done. After development if tester verifies for this sample input then application works fine. But it was given to user and application failed to meet expectation then given back to developer for correction. Rather than client identifying defect tester could have identified thus reducing business risk. Client requirement like following in case of web site migration project would have been predicted if testing was planned properly and test cases were written,

Forms with labels and place holder, thank you page redirection and redirects using regular expression for migration. Especially for manually added pages, major issues like 404 Error and 301 redirects would have been identified if test cases were written for application.

In summary testing must be planned well along with development in stages like test planning, test case generation, test case approval and execution, defect tracking considering efficient test strategy. Once most test cases are generated testing should execute each test case after business approval. Thus through analysis of test process is required to avoid missing deadlines and risk associated with return on investment.

References

i. Ventresque A, Henard C, Papadakis M, Laurent T, &Traon Y. L. (2017), Assessing and Improving the Mutation Testing Practice of PIT, *IEEE International Conference on Software Testing, Verification and Validation*.

ii. Andrea A (2017), An experience report on applying software testing academic results in industry: we need usable automated test generation, *Empirical Software Engineering*, 10.1007/s10664-017-9570-9.

iii. Grechanik, M., Luo, Q., & Nair, A.(2017,p6), FOREPOST: Finding Performance Problems Automatically with Feedback-Directed Learning Software Testing, *Empirical Software Engineering* https://doi.org/10.1007/s10664-015-9413-5

iv. Herkiloğlu K, Kuhrmann M, Felderer M, &Garousi V(2017), What industry wants from academia in software testing? *Hearing practitioners' opinions, Evaluation and Assessment in Software Engineering*.10.1145/3084226.3084264

v. Marculescu B, Torkar R, Feldt R, &Poulding S (2018, August),Transferring Interactive Search-Based Software Testingto Industry *Journal of Systems and Software* 142, 156-170.

vi. Brown J, Chow Y, &Zhou Z(2018)Metamorphic Testing of Navigation Software: A Pilot Study with Google Maps, Proceedings of the *51st Hawaii International Conference on System Sciences*.

vii. Aleti A,Moser I, &Grunske L(2017), Analysing the fitness landscape of search-based software testing problems, *Automated Software Engineering* 24: 603. https://doi.org/10.1007/s10515-016-0197-7

viii. Arcuri A, Campos J, & FraserG(2016), Unit Test Generation During Software Development: EvoSuite Plugins for Maven, IntelliJ and Jenkins, *IEEE International Conference on Software Testing, Verification and Validation*, pp. 401-408.

ix. Meliou A, Johnson B, Angell R,& Brun Y (2018), Themis: Automatically Testing Software for Discrimination, Proceedings of the 2018 26th *ACM Joint Meeting on European Software Engineering Conference and Symposium on the Foundations of Software Engineering* 871-875.10.1145/3236024.3264590

x. Amrit C, &Meijberg Y (2018), Effectiveness of Test-Driven Development and Continuous Integration – A Case Study, *IT Professional*, 20-1.

Appendix

Screenshots of Test Execution (Cheque Processing Software)

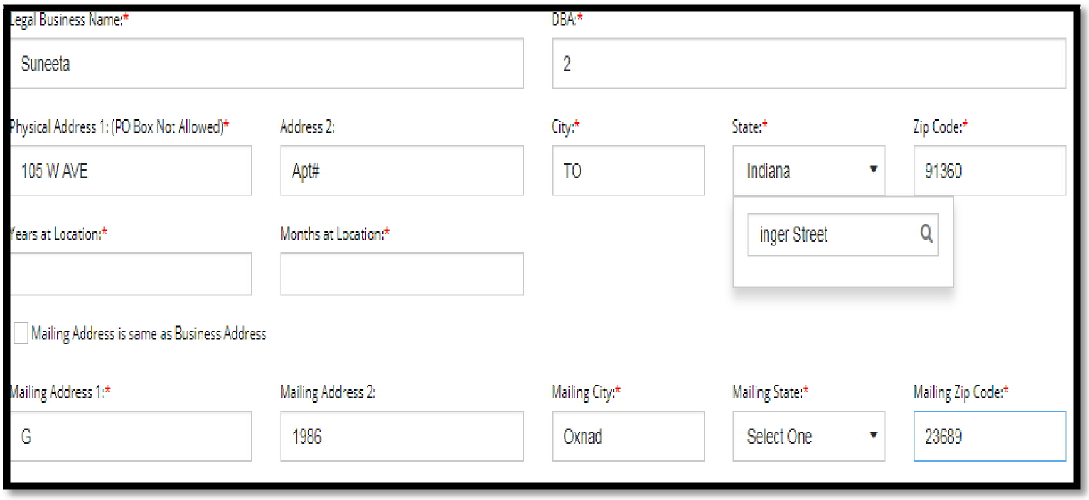


Figure 1

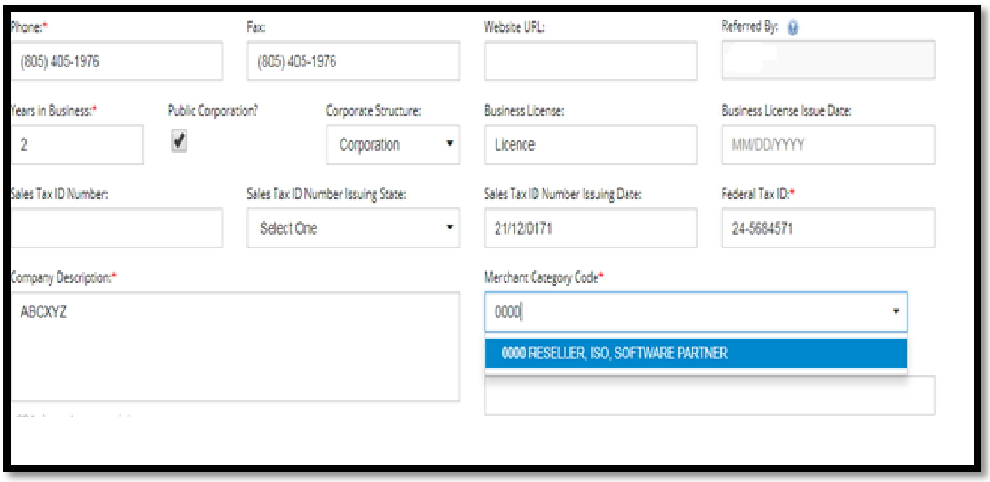


Figure 2

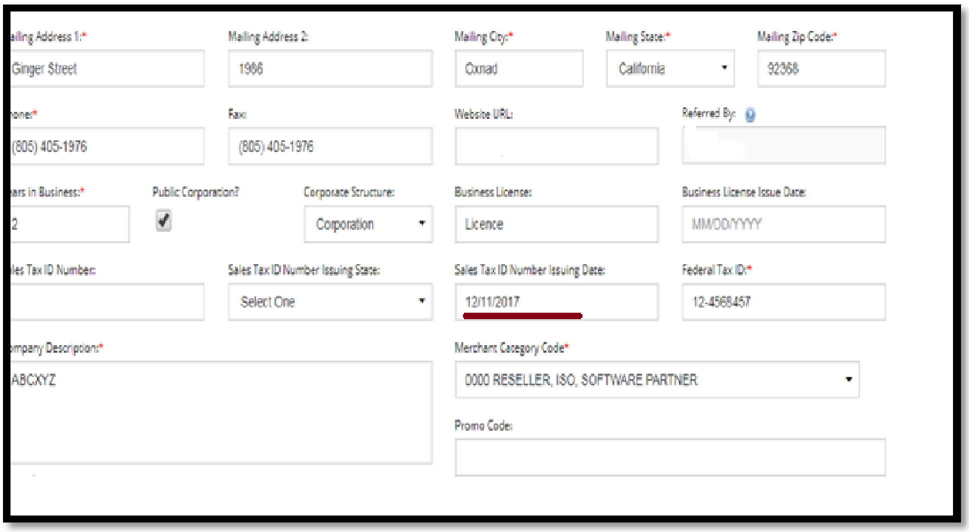


Figure 3

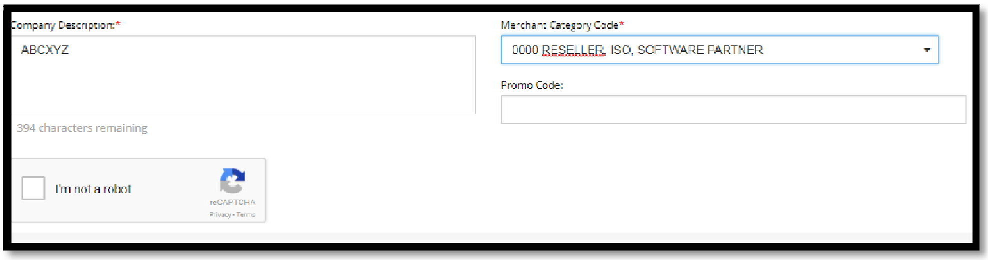


Figure 4

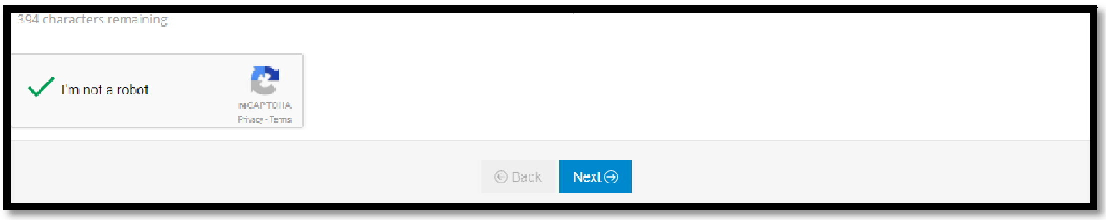


Figure 5

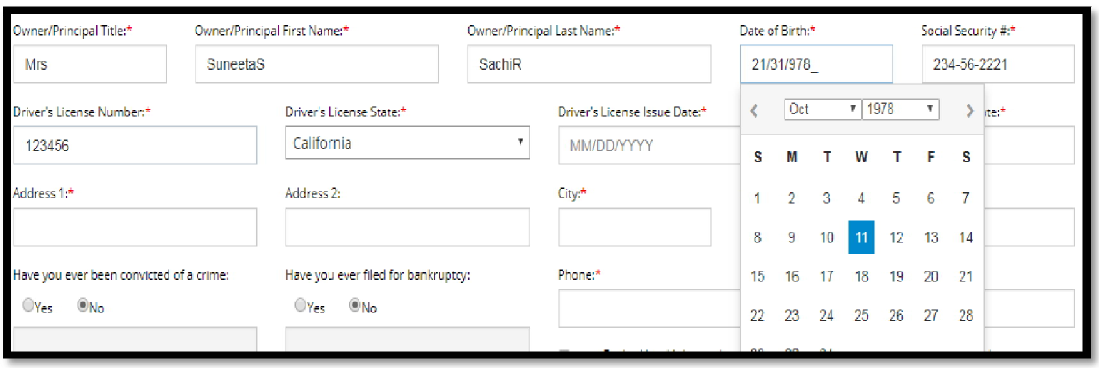


Figure 6

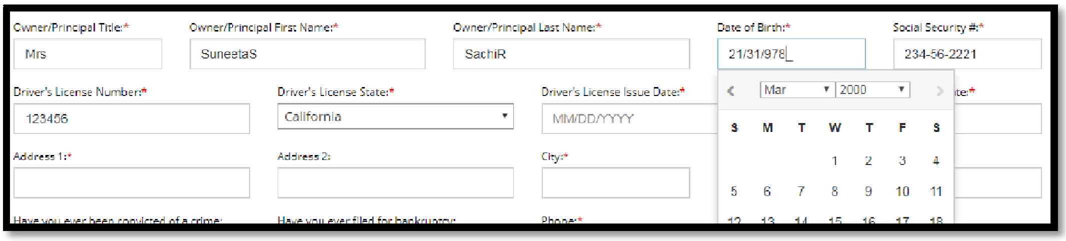


Figure 7

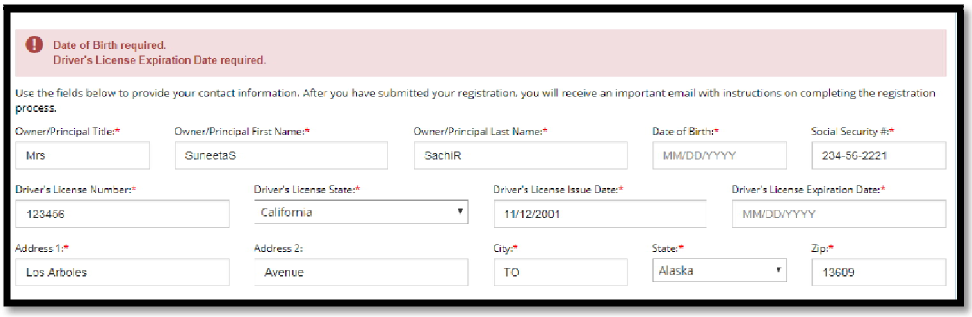


Figure 8

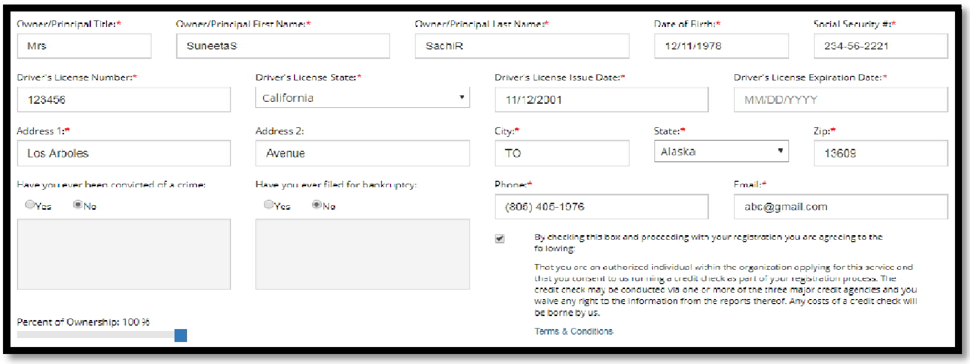


Figure 9

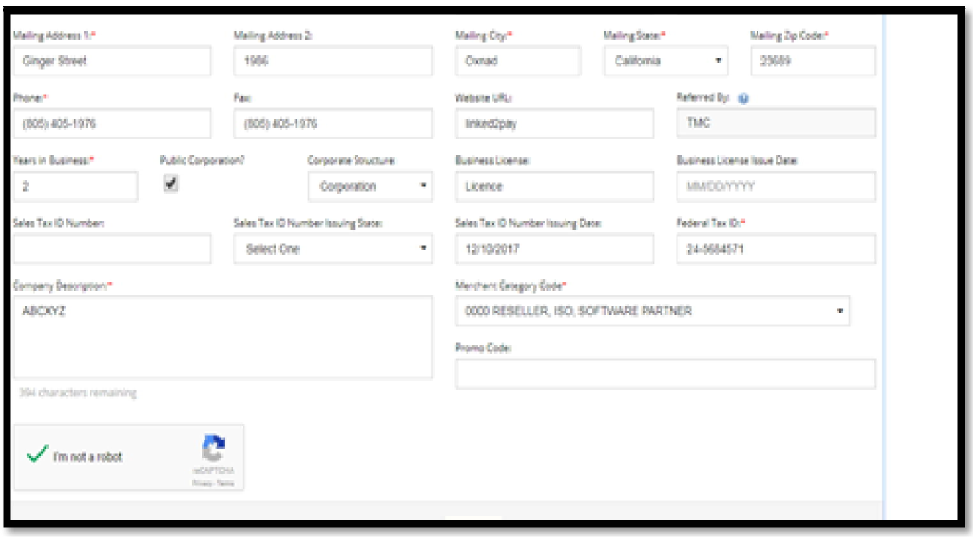


Figure 1

Entrepreneurship in Developing African Countries Defining Entrepreneurship, Creativity and Innovation

Dr. Wilfred Chikukutu
Principal Lecturer, Department of Business and Globalization,
Limkokwing University, Botswana

Abstract
Entrepreneurship is currently a topical issue in many countries including the developing economies of African countries. The concept generates a lot of interest because entrepreneurship has been known through numerous studies to abet unemployment and increase the level of economic activity in a country. The problem though is that there is no universally agreed definition of the term and different people assign different definitions due to the different views they have on entrepreneurship. This chapter attempts to provide a definition of entrepreneurship after examining the often used and associated terms of creativity and innovation. As such exciting and interesting strategies of overcoming the challenges of creativity and innovation are suggested as a way of encouraging entrepreneurial behaviour in economies of developing African countries.

Keywords: *Entrepreneurship, creativity, innovation*

1. Preface

The chapter focuses on entrepreneurship in developing countries. According to O'Sullivan and Sheffrin, (2003) a developing country, also called a less developed country or an underdeveloped country, is a nation or a sovereign state with a less developed industrial base and a low Human Development Index (HDI) relative to other countries. Some of the developing countries of the world are in regions such as South East Asia (Papua New Guinea, Solomon Islands, Fiji),the Caribbean (Haiti, Trinidad and Tobago, Jamaica) and of special reference in this chapter in Southern Africa (Zimbabwe, Botswana, Lesotho, Swaziland, Zambia, Tanzania), as well as other African countries (Central African Republic, Ethiopia, Mali, Cameroun). The countries seem to have similar characteristics associated with economic and social development. These include:

- lower life expectancy;
- less education and literacy rate;
- less money (income); and
- women having higher fertility rate and frequent pregnancy.

Premised on this, the chapter has the primary aim of taking the reader through the critical components of entrepreneurship so as to enable him/her comprehend the key issues in entrepreneurship as well as in the later stages of the chapter understand how to achieve entrepreneurship.

2. Introduction

The present chapter introduces the reader to entrepreneurship, a topic on many people's mouths, be they students, lecturers, politicians or government officials. The topic is talked about not just as one of passing time but because of its relevance in people's everyday economics. Eking a living without a proper paying job leaves one considering whether it was not worthy venturing into entrepreneurship. Many African governments on the other hand are struggling with unemployment and are leaving no stone unturned in encouraging citizens to be entrepreneurial. The same is true for some churches; they also urge their followers to be entrepreneurial to curb the extreme levels of poverty experienced by some followers.

3. Views on Entrepreneurship; an Observation

People have varied views about entrepreneurship. At individual level, some people believe the only way to succeed in life is being an entrepreneur while numerous others believe entrepreneurship is too risky and cannot be traded with employment which is more secure as argued in the preface. One would rather stay for as long as possible as an employee rather than venture into entrepreneurship due to the high level of uncertainty. At societal level entrepreneurship seems all too important and the only way to go if a nation has to progress economically. Many universities nowadays have responded to national cries of national growth prompted by entrepreneurship and offer entrepreneurial courses that train students on the concept of entrepreneurship. Politicians seem not to want to be outdone and motivate for policies that encourage training of entrepreneurship from the very elementary levels of teaching and learning.

Researchers have largely influenced developments in the field of entrepreneurship. Others argue that the prosperity and progress of a nation depends on the quality of its people. If these people are enterprising, ambitious and courageous enoughto bear the risk, the community or society will develop quickly (Ademeyi, 2009). In support of this view it is noted that interest in entrepreneurship as a phenomenon rests in the perceived contributions entrepreneurs make to public policy goals such as economic growth, increased productivity, job creation, technological innovation, deregulation and privatisation as well as structural adjustments or realignments (Gibbs 1996; Shane 1996). Given such very positive and exciting views about entrepreneurship it is desirous to explain this very important concept of entrepreneurship and show how it is related to various societaland economical aspects of most developing African countries.

A common observation about the field of entrepreneurship research is that it lacks consensus on the definition of its object of study (Cornelius *et al*, 2006) and the dilemma of defining an entrepreneur results from the inability of theorists and practitioners alike to reach a consensus on what entrepreneurship actually is (Spring and McDade, 1998; Di-Masi, 2013). As such entrepreneurship is an abstract noun from the word entrepreneur and it should be viewed from that perspective. Let us then first define an entrepreneur.

The concept of entrepreneurship as organised knowledge came into being about onehundred years ago (Adeyemi, 2009), though the economists from Adam Smith (1776) to Marshal (1890) had talked about it but without assigning the name of entrepreneurship to it. People who were carrying out different entrepreneurial activities were called by various names that included *employer, the master, the merchant* and the *undertaker*. It was Cantillon, who first brought out the term entrepreneur (Murphy 1999). Emami and Nazari (2012) assert that Richard Cantillon, a practicing businessman of dubious means who then turned reflective penman of economic treaties, is credited with first imbuing the term with a new and more significant meaning.

In 1975 Cantillon used the term to identify those individuals in the economic system who accepted risk to make a financial profit rather than depend on a regular salary for income(Emami and Nazari, 2012) .

According to Spring and McDade, (1998) an entrepreneur is a distinctive actor in an economic system. A more elaborate and recent definition is provided by Gottlieb.

> "An entrepreneur is someone who can take any idea, whether it be a product and/or service, and have the skillset, will, and courage to take extreme risk to do whatever it takes to turn that concept into reality and not only bring it to market but make it a viable product and/or service that people want or need," (Gottlieb, 2014)

From the earlier definitions of an entrepreneur up to the most recent, it is apparent that an entrepreneur is a distinctive actor in an economic system, whois risk-taking and profit seeking. Later and broader definitions exemplified by Gottlieb's explain risk taking as embodying bringing to the market a concept, mainly in the form of a product or service that people will need or want.Put differently the term " people will want or need" implies exploiting opportunities in the market.An entrepreneur is thus an individual who takes risks through seizing opportunities in the market by bringing to the fore a product or service that people will want or need in order to make a profit. This explanation now paves way for the definition of entrepreneurship.

According to Di-Masi(2013), entrepreneurship was used during the eighteenth century as an economic term describing the process of bearing risk of buying at certain prices and selling at certain prices.

Post (2017) sees entrepreneurship as a complex term that is often defined simply as running your own business and

"Entrepreneurship is much broader than the creation of a new business venture," said Bruce Bachenheimer (2017), a clinical professor of management and executive director of the Entrepreneurship Lab at Pace University. "At its core, it is a mindset – a way of thinking and acting. It is about imagining new ways to solve problems and create value."

The exposition by Di-Masi (2013) and others above demonstrates the complex nature of defining entrepreneurship. Evidently as already observed definitions of entrepreneurship vary but generally it is noted that entrepreneurship is a profit seeking and risk taking process carried out by entrepreneurs through a medium of business to bring a product or service to the market. Entrepreneurship does not exist in a vacuum but in an economic system and has different perspectives.

4. Economic Perspectives

The three economic perspectives (Naude, 2008) from which entrepreneurship is most often approached are that of occupational, outcomes or behavioural definition.

4.1. The Occupational Perspective

Wennekers and Thurik (1999), state that from an occupational perspective an entrepreneur is someone who is self-employed. People who are self-employed usually start various enterprises which are micro, small or medium in nature.

You are probably already picturing one such enterprise run by someone you know and such enterprises appeal to many people. In our African culture or more specifically village mentality running a small shop attracts a lot of respect and attention and you often hear people say with admiration "Gaone now owns a shop".

Enterprises of this nature are usually restaurants, bottle stores, grocery shops or small retailing shops. The biggest question though is "Is this all there is to entrepreneurship?" Let us discuss the concept further as there is more to it.

4.2. The outcomes Perspective

The second view (Naude, 2008) is from an outcomes perspective where entrepreneurship is defined from its effect on the economy. This view is of great interest to policy makers and politicians. Of noteworthy under this view is that not all forms of entrepreneurship are good for economic development (Naude, 2007). According to Baumol (1990:895) entrepreneurship can be productive (for instance the manufacture of goods and services for the market), orunproductive (for instance, rent-seeking) or even destructive (for instance, illegal activities like corruption or tax evasion). Baumol (1990) explains rent-seeking as an activity which does not add to the national product like the case where an entrepreneur seeks wealth by forcibly appropriating the possessions of others. A few questions require addressing to enhance understanding.

Could rent-seeking be an African dilemma utilised politically in trying to address issues of economic imbalances between the former colonised and the colonisers?
Where do we place our African tenderpreneurship we often here about from many a government offices?
Could there be a link between unproductive and destructive entrepreneurship?
Are these people adding any economic value in the different African economies?

In many of our African countries rent seeking is practised corruptly. That is no proper legal procedures are followed in for instance in grabbing a factory of a former coloniser and allocating it to a new owner in the new political dispensation. Politics of patronage is usually at play in who is allocated what. People who are not politically connected to the ruling party never benefit in such arrangements which do not add value to the economy though. The same is true for awarding tenders. Being awarded a tender is primarily a function of who you know irrespective of your competence in executing and performing the contract and those awarded tenders in such nefarious ways are the tenderpreneurs. Unproductive and destructive entrepreneurship does not follow due process in the majority of cases and is illegal.

Entrepreneurship which is productive is what every nation wants and encourages. Forms of businesses that manufacture goods and services contribute to meaningful economic activity in any country. According to Naude (2007) such businesses are good for economic development. This perception of entrepreneurship though, is limited in that it does not say much about what is really involved in being productive.The answer could be in the next perception.

4.3. The Behavioural Perspective

From a behavioural point of view, a number of definitions have described the entrepreneur according to perceived functions that are performed (Naude, 2008).

The first behaviourist perception is that from Kirzner (1973), who described the entrepreneur not primarily as someone whom initiates change, but as someone who facilitates adjustment to change by spotting opportunities for profitable arbitrage. Arbitrage means (Kirzner, 1973) the spotting and profiting from a situation of disequilibrium by improving on market inefficiencies or deficiencies. During the inflation period in Zimbabwe in the period 2007- 2008 and currently numerous people were and are making a living through arbitrage whereby they profit from the disequilibrium in the rates of currency exchange. People whether employed or not are currently making a living through arbitrage in Zimbabwe.

The second dimension in the behaviourist perspective is propounded by Knight. Knight (1921) emphasized the uncertainty attached to the exploitation of opportunities. The outcome of exploiting some opportunities may not be given; hence the risk of uncertainty is borne by the entrepreneur. According to Knight (Zubair, 2008) everyone in society is not equally inclined or equipped to make business decisions in the face of uncertainty and it is the entrepreneurs who are more inclined to make risky decisions in the light of such circumstances. Uncertainty to Knight was risk we cannot measure, insure against and which causes risk that cannot be avoided (Zubair, 2008). Such atype of risk comes in the form of demand fluctuations, trade cycles, technological changes, outbreaks of war, changes in government policies and competition. Thus, Knight made profit the reward for decision making in face of such uncertainty (Zubair, 2008). According to knight therefore entrepreneurship is about exploiting risky opportunities in the market. It is also noted that many people do not have the courage to take such risks and are thus not as enterprising as entrepreneurs.

Thus far, risk, uncertainty and profit seem key to entrepreneurship. The last but very important dimension of the behavioural perspective which explains more about risk and ropes in the concept of innovation is discussed below.

The last dimension is by Schumpeter. According to Schumpeter (1949) an entrepreneur is an innovator who brings new products or new ways of doing things on the market and in so doing makes other products and procedures obsolete (Wickham, 2006).

An analysis of this view by Schumpeter shows that people who innovate bring new products or services on the market and as they do that they make some of the existing products and services on the market irrelevant. This implies that entrepreneurs should innovate if they are to be called entrepreneurs. As such we can safely conclude that without innovation there is no entrepreneurship, even for the people who run small holdings which may be in retailing or manufacturing. Small wonder then that, one of the reasons why some small businesses fail is because they do not innovate. There is no new product or new way of doing things in the business. As innovators, entrepreneurs provide "new supplies in response to observed demand," Chileshe(1992;101) points out, and they create demand with new products and processes, with materials and markets, and with distribution channels.

From the Merriam Webster Dictionary business is defined as a purposeful activity or an intentional or meaningful activity and a businessman is a man who transacts business. A businessman can therefore transact business which lacks innovation. By virtue of that it can be determined that not all businessmen are entrepreneurs.

It is however gratifying to note that in South Africa most SMMEs carry out innovations as espoused by Booyens (2011) who found that the innovative rate of SMMEs in South Africa is generally high with small enterprises having the highest rate of innovation. This then is an encouragement on the part of African SMMEs.

5. Definition of Innovation

Innovation is truly a confusing buzzword that has no single definition (Lindegaard, 2016)
The Oxford dictionary sees it as "make changes in something established, especially by new methods, ideas, or products"
Lindegaard (2016) asked the definition of innovation from 15 experts on innovation and a few of them had this to say:
Kevin McFarthing: "The introduction of new products and services that add value to the organisation."
Paul Hobcraft: "The fundamental way the company brings constant value to their customers' business or life and consequently their shareholders and stakeholders."
Steven Shapiro: "Very simply put, innovation is about staying relevant. We are in a time of unprecedented change. As a result, what may have helped an organization be successful in the past could potentially be the cause of their failure in the future. Companies need to adapt and evolve to meet the ever changing needs of their constituents."
Paul Sloane: "Creativity is thinking of something new. Innovation is the implementation of something new."

What can we tell from these definitions by experts on innovation? Yes, innovation is *implementing* a new idea or new way of doing something so as to stay relevant. Risk that other authorities talked about involves bringing new products or new ways of doing things on the market. This is so because one cannot tell whether the product will penetrate successfully the market or not. This is often exacerbated by uncertainties like weather, wars, politics or policies.

What then is not entrepreneurship from Schumpeter's perspective? Drucker (1985) states that small "me too" businesses is not entrepreneurship but an activity. What quickly comes to mind as examples are some small retail or grocery shops and restaurants in many of our African countries which lack innovation in their activities. Food outlets like Nandos or McDonalds prepare food in unique ways that customers want and they are thus practicing entrepreneurship. Entrepreneurship systematically searches for change, responds to it and exploits it as an opportunity.

6. Definition of Creativity

Paul Sloane though went further by providing a definition of creativity. He identified it as thinking of something new. This is corroborated by Robbins and Coulter (2007) who assert that creativity is, "The ability to combine ideas in a unique way or to make unusual associations between ideas." An enterprise that stimulates creativity develops unique ways to work or novel solutions to problems that will keep it relevant if it goes on to innovate them. Early this century (Di-Masi, 2013), the concept of innovation was added to the definition of entrepreneurship where innovation could be process innovation, market innovation, product innovation, factor innovation and even organisational innovation. Even Schumpeter remarks that innovations by entrepreneurs need not be the products of brand new ideas; they may be reconfigurations (Spring and Mc Dade, 1998). This will be demonstrated in the next subheading. As such entrepreneurship is a form of management with a unique entrepreneurial function in it.

Entrepreneurship is therefore innovating creatively generated ideas for profit bearing the risk in so doing.

Creativity and innovation have been noted to be integral to entrepreneurship and they may seem a challenge to some would be entrepreneurs. Below are exciting and interesting ways of overcoming the challenges to creativity and innovation.

7. Exciting and Interesting Things about Creativity and Innovation

In order to create a new product and applications there are nine creative innovation principles that were first formally suggested by Alex Osborn and later arranged by Bob Eberle into the acronym SCAMPER (Petrick, 2013). SCAMPER is explained below:

- **S** = to the substitute principle. If you find a substitute or a new use of an existing product, then you have created a new product. Facebook found new uses for social gossiping and that helped them to create a new product. Hargadon and Sutton (2001:55) argue that that the best innovators use old ideas as the raw materials for new ideas.
- **C** = to the combination principle. If you combine two existing ideas, you come up with a new combination. Gregor Mendel created a whole new discipline called genetics by combining mathematics with biology(www.slideshare.net).
- **A** = adapt. Apple adapted the cell phone as a platform for the internet and email and created a whole product called iPhone (Nations, 2019).
- **M** = magnify, modify and minimise principles. The cell phone was invented by Motorola and the original version was as big as a brick and Nokia made more money by making it small (uSwitch, 2019).
- **P** = put to other uses principle. If you can find other uses for an existing product you create a new product. For example, the spice pepper cayenne has been found to be very good at helping in lowering BP (What Doctors Know, 2014). It could now be a very popular product for thatuse and not for cooking. The Johane Masowe community have found other uses for iron corrugated roofing material to produce portable washing basins which can be used for both washing and storing grain (Chikukutu, 2018). They have also used it to make watering cans, jugs, dishes, tea cups. In fact, these products are the basis of their religious community entrepreneurship (Chikukutu, 2018).
- **E** = is the eliminate principle. When you eliminate something from a product you create a new product. This is how low fat products have been created. Low fat milk is a result of reducing the amount of fat in the original product.
- **R** = rearrange, reverse and reengineer principles. The Chinese economy is based on reverse economy and copying the product intelligently and making it cheaper as well as removing any existing inconveniences (Guy, 2016). The Japanese and South Korea economy also do the same. Samsung produced an iPad and called it tablet. Even the vehicle GWM steed 5E by the Chinese is a reproduction of Isuzu KB300 and they sell it half the price(Taylor,2015).

Hargadon and Sutton (2001:55) suggest that the best innovators use old ideas as the raw materials for new ideas, a strategy they call knowledge brokering. The system for sustaining innovation is the knowledge brokering cycle, and they discuss the cycle as follows:

- Capturing good ideas: knowledge brokers scavenge constantly for promising ideas, sometimes in the unlikeliest places. They see old ideas as their primary raw material.
- Keeping ideas alive: to remain useful/ ideas must be passed around and toyed with. Effective brokers also keep ideas by spreading information on who knows what within the organisation.
- Imagining new uses for old ideas: this is where the innovations arise, where old ideas that have been captured and remembered are plugged into new contexts.
- Putting promising concepts to the test: testing shows whether an innovation has commercial potential. It also teaches brokers valuable lessons, even when an idea is a complete flop.

Hargadon, (2003) studied the strategies and work practices of companies that have an enduring capacity for breakthrough innovations. He developed a framework for comprehending how innovative efforts of a few people working with already existing ideas and objects can piece together breakthrough innovative revolutions. In short according to his findings, innovative companies thrive not by breaking free from the past instead by harnessing the past in powerful new ways. Most profound technological developments in history emerged in this way, that is, from humble origins which are a requirement of truly revolutionary innovations. Hargadon (2003: xii) calls this the recombinant theory of innovation. This has been an enduring strategy for the company Apple.

According to Gombrech cited by Hargadon (2003:78) people do not come up with new ideas suddenly, they piece together what they already know. Simonton cited by Hargadon (2003:78) argues that this recombinant thought processes shape how people approach their environment. Those who are engaged and exploring new combinations adapt effectively and quickly to the world around them. This is also confirmed by Darwin's Theory of Evolution which states that the species that survived were not the most intelligent but they were those who responded quickly and effectively to the changes in the environment(Than, 2018). Effective innovation strategy relies not from breaking from the past but on exploring it by harnessing the knowledge and effectiveness that reside in existing technologies.

Joseph Schumpeter cited by Hargadon (2003:31) realised that most innovations were the result of combinations of existing ideas:

> To produce other things or the same things by a different method means to combine these materials and forces differently.

Nelson and winter cited by Hargadon (2003:31) argued that innovation in the economic system is a creation of something new in art, science and practical life which consists to a substantial extent of a recombination of conceptual and physical materials that were previously in existence. This can be seen in the basic products by the Masowe enterprising community where they put corrugated iron roofing sheets to other uses such as the making of a portable bath tub, as well as the making of containers to carry and store water in the rural areas (Chikukutu, 2018).Besides being innovative, studies have said something more about the characteristics of entrepreneurs and that is a matter for discussion in the next subheading.

8. Characteristics of Entrepreneurs

Considerable effort has gone into trying to understand the psychological and sociological wellsprings of entrepreneurship of which studies have noted some common characteristics among entrepreneurs with respect to the following:

- need for achievement
- perceived locus of control
- orientation toward intuitive rather than sensate thinking
- and risk-taking propensity (Di-Masi, 2013).

In addition many have commented upon the common, but not generally agreed thread of childhood deprivation, minority group membership and early adolescent economic experiences as typifying the entrepreneur. However, Di-masi (2013) argues that there are similarly questions about what the psychological and social traits of entrepreneurs are. The same traits shared by two individuals can often lead to vast different results: successful and unsuccessful entrepreneurs can share the same characteristics. As well, the studies of life paths of entrepreneurs often show decreasing "entrepreneurship" following success, which tends to disprove the centrality of character or personality traits as a sufficient basis for defining entrepreneurship (Di-Masi, 2013).

Generally, when speaking about entrepreneurship reference is made to the self-employed running a small business. From the definition, entrepreneurship concerns bringing to the market new products or new ways of doing things and this can take place in small or big enterprises.

9. Defining Intrapreneurship

Entrepreneurship should not be confused with the term intrapreneurship which according to Hitt*et al* (2001) is part of the managerial function within an existing firm. A more explicit definition is provided by the Merriam Webster dictionary which says an intrapreneur is a corporate executive who develops new enterprises within the corporation. The most important difference between entrepreneurship and intrapreneurship is that intrapreneurship takes place within the existing firm and the person involved is a manager while entrepreneurship is being self-employed in one's micro or small business. In all instances there is development of new products or services which is innovation.

10. Conclusion

To sum up, this chapter aimed at defining the key concepts of entrepreneurship, creativity and innovationas well as intrapreneurship. After defining entrepreneurship it was easier to define creativity, innovation and intrapreneurship. A distinction was made between entrepreneurship and intrapreneurship.

References

i. Bachenheimer, B. (2017) Entrepreneurship. [online] available at http://www.businessnewsdaily.com [01/07/17]

ii. Baumol, W. (1990). 'Entrepreneurship: Productive, Unproductive, and Destructive', *Journal of Political Economy*, 98(5):893-921.

iii. Booyens, I (2011) Are small, medium- and micro-sized enterprises engines of innovation? The reality in South Africa.*Science and Public Policy Journal*. 38 (1): 67-78

iv. Chikukutu, W. (2018). An analysis of Zimbabwean community entrepreneurship sustenance: A spiritual perspective: The Masowe apostles case study. *The International Journal of Business and Management*. 6 (1):280-309

v. Chileshe, J. (1992). Nothing wrong with Africa, Except...New Delhi. Viokas Publishing House.

vi. DiMasi, (2013).Defining entrepreneurship. [online] available at :https://www.gdrc.org[3/7/17]

vii. Drucker, P. (1985). Innovation and Entrepreneurship. London. Butterworth Heinemann

viii. Gottlieb, M.J. (2014). Definition of entrepreneurship. [online] available at:www.businessnewsdaily.com [01/07/17]

ix. Guy, P. (2016). Mind the gap. [online] available at :https://www.scmp.com/business [30/05/19]

x. Hargadon, A. (2003). How breakthroughs happen: The surprising truth about how companies innovate. Boston. Harvard Business School Press.

xi. Hargadon, A. and Sutton, R.I. (2001).Entrepreneurial Management; Building an innovation factory. Boston. Harvard Business School Press

xii. Hitt, M.A, Ireland, R.D., Camp, S.M. and Sexton, D.L. (2001). 'Entrepreneurial Strategies for Wealth Creation'*, Strategic Management Journal*, 22: 479-91

xiii. Knowles, R. & Castillo, C. (2011). Small business; An entrepreneur's plan. 6th Edition. Toronto. Nelson Education.

xiv. Lindegaard 2016.The definition of innovation. [online] available at http://blog.hypeinnovation.com [3/7/17]

xv. Merriam Webster Dictionary (1978).Definition of intrapreneurship. [online]available at:https://www.merriam-webster.com. [8/7/17]

xvi. Nations, D (2019). Benefits of an iPad Over a Laptop or Desktop Computer. [online] available at :https://www.lifewire.com/benefits- of-ipad-1994338 [30/05/19]

xvii. Naude,W. (2008).Entrepreneurship in Economic Development. *WIDER Discussion Paper,* 2008/20,UNU- WIDER: Helsinki

xviii. O'Sullivan, A.&Sheffrin, S. (2003). Economics: Principles in action. Prentice Hall. London

xix. Petrick.K. (2013).SCAMPER-The easy way to come up with fresh ideas. Available from <http//ansusconsultingblog.wordpress.com> [3 August 2016]

xx. Post, J. (2017) Defining entrepreneurship [online] available on:http://www.businessnewsdaily.com [01/07/17]

xxi. Slideshare (2011).Mendelian Genetics. [online] available on:http://www.slideshare.net [30/05/19]

xxii. Spring, A. and McDade, B.E.(1998). African entrepreneurship. Orlando. University Press of Florida.

xxiii. Taylor,D. (2015). Comparison: Isuzu KB vs GWM Steed 5E. [online] available on: http://www.cars.co.za/motoring_news [30/05/19]

xxiv. Than, K. (2018). What is Darwin's Theory of evolution. [online] available on: http://www.livescience.com [30/05/19]

xxv. uSwitch, 2019. History of mobile phones and the first mobile phone. [online] available on: http://www.uswitch.com/mobiles/guides/history-of-mobile-phones [30/05/19]

xxvi. Wennekers , S. and Thurik, R. (1999). 'Linking Entrepreneurship and Economic Growth', *Small Business Economics*, 13(1):27-55.

xxvii. What Doctors Know, (2014). Lower your blood pressure naturally overnight. [online] available on: http://www.chicagotribune.com/lifestyles/health [30/05/19]

xxviii. Wickham, P. (2006). Strategic Entrepreneurship. London. Financial Times Prentice-Hall

xxix. Zubair, H. (2008): *Theory of profit from Islamic perspective. Encyclopaedia of Islamic Economics, Islamic Foundation UK* , Vol. 3, : pp. 1-8.

A collection of scholarly articles, this book investigates the dynamic concepts in strategic management & entrepreneurship. The content of the book is written by multiple authors and edited by experts in the field. The target audience of the book ranges from academics, PhD students to practicing researchers and scientists.

Exceller Open

www.excelleropen.com

ISBN 978-81-942413-2-4

9 788194 241324