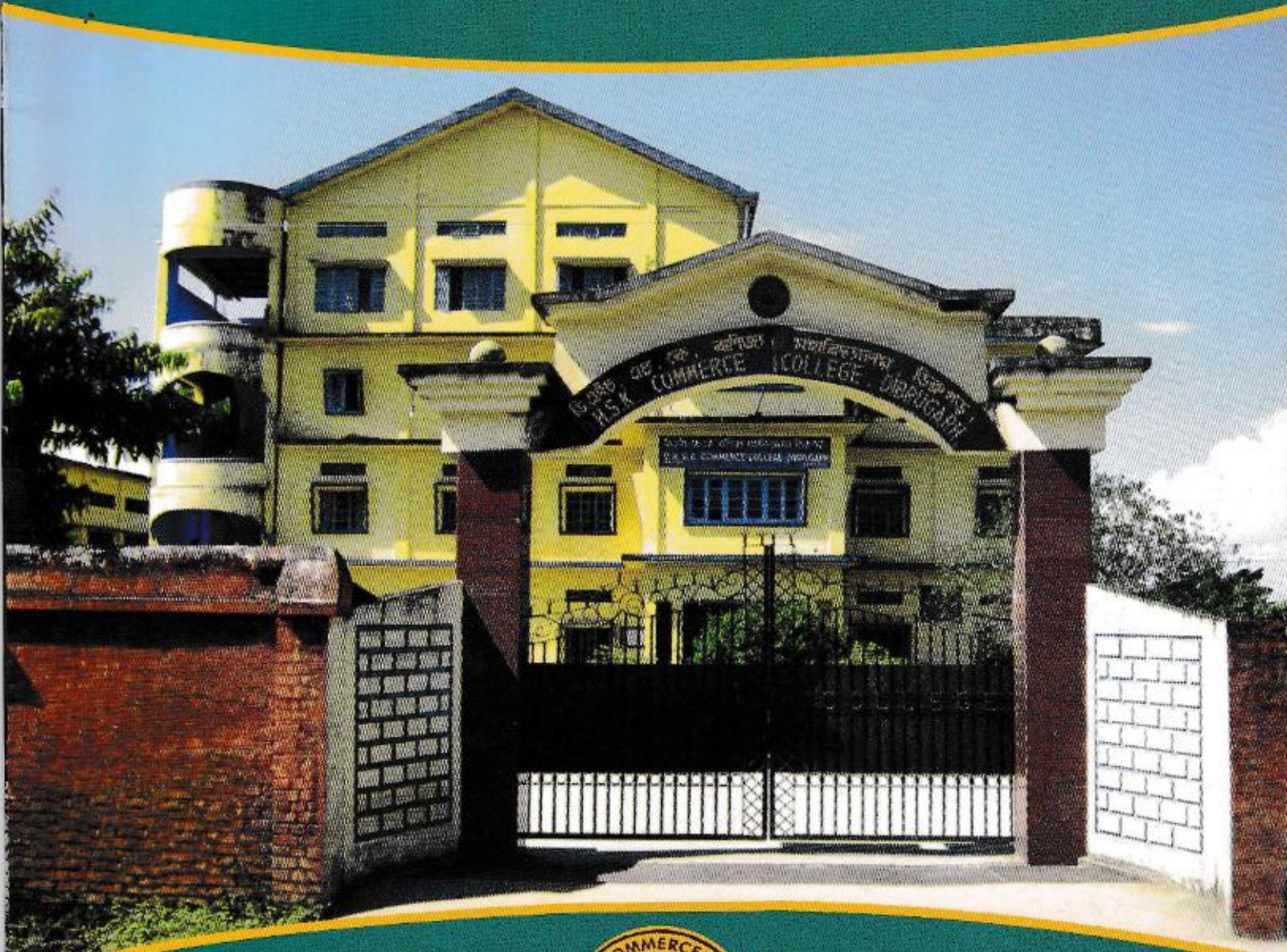


45th Edition of

BANIJYA DARPAN



DHSK COMMERCE COLLEGE
DIBRUGARH

Editor

Diganta Jyoti Borgohain



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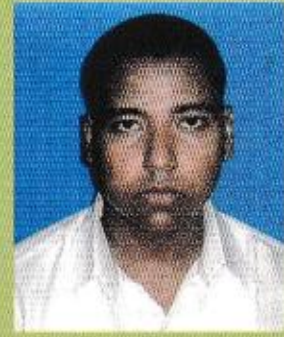
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Banjya Darpan

45th Edition, 2007-2008

Banijya Darpan

বাণিজ্য দর্পণ



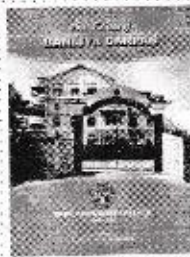
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Date : 08.06.2009

MESSAGE

To,

Sri Diganta Jyoti Borgohain

Vice President

DHSK Commerce College Student's Union, 2008-09

Dibrugarh



Dear Sri Borgohain,

I am glad to know that the annual magazine - "Banijya Darpan" of the D.H.S.K. Commerce College Students' Union for the session 2007-2008 is going to be published very soon.

Annual Magazines of the colleges are providing ample opportunities to the students to publish their creative writings and thus encouraging the talented students to attain maturity in their literary artistic endeavour.

I hope that the annual magazine of the D.H.S.K. Commerce College Students' Union for the Session 2007-2008 shall be an excellent one in all aspects.

I offer my best wishes to you and all the members of the Editorial Board.

(K. K. DEKA)

Vice-Chancellor

DIBRUGARH UNIVERSITY



সদৌ অসম ছাত্ৰ সন্থা
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শুভেচ্ছাবাণী

প্ৰতি,

সম্পাদক

বাণিজ্য দৰ্পন

ডিব্ৰুগড় হনুমানবন্ধ সূৰজমল কানৈ বাণিজ্য মহাবিদ্যালয়

প্ৰিয় সতীৰ্থ,

আপোনাৰ সম্পাদনাত ২০০৭-২০০৯ বৰ্ষৰ ডিব্ৰুগড় হনুমানবন্ধ সূৰজমল কানৈ বাণিজ্য মহাবিদ্যালয়ৰ বাৰ্ষিক মুখপত্ৰ 'বাণিজ্য দৰ্পন' প্ৰকাশৰ দিহা কৰিছে বুলি জানিব পাৰি সুখী হৈছো। মহাবিদ্যালয় এখনৰ বাৰ্ষিক মুখপত্ৰই ছাত্ৰ-ছাত্ৰীসকলৰ বৌদ্ধিক বিকাশত গুৰুত্বপূৰ্ণ ভূমিকা গ্ৰহণ কৰি আহিছে। আশা ৰাখিছো 'বাণিজ্য দৰ্পন'ত ডিব্ৰুগড় হনুমানবন্ধ সূৰজমল কানৈ বাণিজ্য মহাবিদ্যালয়ৰ ছাত্ৰ-ছাত্ৰীসকলে নিজস্ব প্ৰতিভা বিকাশ কৰাৰ সুযোগ পাব।

আলোচনীখন সৰ্বাংগসুন্দৰ হোৱাৰ কামনাৰে -

(ড० সমুজুল কুমাৰ ভট্টাচাৰ্য্য)
উপদেষ্টা
সদৌ অসম ছাত্ৰ সন্থা।

- সম্পাদকীয় কলমৰ পৰা -

বৰ্তমান আধুনিক যুগত সাহিত্য সংস্কৃতি কলেৰৰ বৃদ্ধি কৰাত আলোচনীয়ে এক বিশেষ স্থান লাভ কৰিছে। আজিৰ যুগটো বাস্তৱ যুগ। মানুহৰ অৱসৰ লাহে লাহে কমি আহিছে, সেয়েহে বহুতেই আলোচনীৰ পৰাই সাহিত্যৰ বস সোৱাদ লৈ ক্ষান্ত থাকিব লগাত পৰে। সাহিত্য সমাজৰ দাপোন স্বৰূপ। সমাজৰ বিভিন্ন সমস্যা মানুহৰ আকাঙ্ক্ষা, ক্ৰোধ হতাশা, দুখ-বেদনা ইত্যাদি ৰোৰ আলোচনীৰ পাততেই প্ৰকাশ কৰা হয়।



ঠিক সেইদৰে একো একোখন মহাবিদ্যালয়ৰ আলোচনীখনেই হৈছে দাপোন স্বৰূপ। ই জাগ্ৰত প্ৰহৰীৰ দৰেই কাম কৰে। মহাবিদ্যালয়ৰ সমস্যা, শিক্ষা ব্যৱস্থা, অন্যায় দূৰীভূতি, মৈৰাজাৰ কথা ছাত্ৰ-ছাত্ৰীসকলে নিজস্ব প্ৰতিভাৰে প্ৰকাশ কৰিবলৈ সুযোগ পায়।

বৰ্তমান অসম তথা ভাৰতবৰ্ষ হত্যা-হিংসাৰে জৰ্জৰিত এখন অশান্তময় দেশ। এই অশান্তময় পৰিৱেশক আমি ছাত্ৰ-ছাত্ৰীসকলে সমাধান কৰিবলৈ যত্ন কৰিব লাগিব। দেশৰ ৰাজনীতিৰ মেৰপাকত নোসোমাই দেশৰ স্বাৰ্থৰ খাতিৰত গুৰুত্ব সহকাৰে বিশ্লেষণ কৰি বুদ্ধিজীৱী সকলৰ পৰা পৰামৰ্শ লোৱা উচিত। সমস্যা সমাধানৰ বাবে মুক্ত আলোচনা কৰিব লাগিব আৰু তাৰবাবে লাগিব ছাত্ৰ-ছাত্ৰী, শিক্ষা-গুৰু আৰু অভিভাৱক সকলৰ সম্পূৰ্ণ মত বিনিময় প্ৰচেষ্টা। মানৱতাবাদে তথা জাতীয় সহনশীলতাৰে পৰিপূৰ্ণ এক পৰিৱেশ পঢ়ি তুলিব লাগিব।

ছাত্ৰ-ছাত্ৰীসকলৰ প্ৰথম আৰু প্ৰধান কৰ্তব্য হৈছে শিক্ষা অৰ্জন কৰা। শিক্ষা যদিও জীৱন ব্যাপী চলা এক প্ৰচেষ্টা তথাপিও এক নিৰ্দিষ্ট সময়ৰ মাজত থাকি নিজৰ জীৱন পঢ়াত মানোনিবেশ কৰিব লাগিব। নহলে তেওঁলোকৰ শিক্ষা তথা জ্ঞান আহৰণৰ প্ৰক্ৰিয়াত বাধাগ্ৰস্ত হব; আৰু তাৰ লগে লগে সমাজখনো ক্ষতিগ্ৰস্ত হব।

হনুমান বন্ধু বাণিজ্য মহাবিদ্যালয়ৰ আলোচনী বিভাগৰ সম্পাদক হিচাবে ছাত্ৰ-ছাত্ৰীসকলে যোক নিৰ্বাচিত কৰি পঠিয়াইছিল। সেয়েহে "বাণিজ্য দৰ্পন"ৰ ৪৫তম সংখ্যাৰ প্ৰকাশ কৰাৰ গুৰু দায়িত্ব লৈ মই যৎপৰোলাভি চেষ্টা চলাইছো যাত আলোচনীখন সৰ্বাঙ্গ সুন্দৰ হয়। বিভিন্ন বিষয় বস্তু লৈ ছাত্ৰ-ছাত্ৰী তথা শিক্ষাগুৰু বন্ধু-বান্ধৱী সকলৰ লিখনী সমূহ অনিচ্ছাকৃত ভাৱে প্ৰকাশ কৰিব পৰা নগল, তাৰবাবে ক্ষমা প্ৰাৰ্থনীয়। আলোচনীখন প্ৰকাশৰ বাবে অধ্যাপক - অধ্যাপিকা সকলৰ পৰা পোৱা বহুমূলীয়া পৰামৰ্শৰ বাবে মই তেখেত সকলৰ ওচৰত চিৰকৃতজ্ঞ। বিশেষকৈ অধ্যাপিকা চি. এল. কাকতী বাইদেউলে আৰু অধ্যাপক ডঃ কে. এম. ভাণ্ডাৰতী ছাত্ৰলৈ মোৰ আন্তৰিক কৃতজ্ঞতা জ্ঞাপন কৰিলো। লগতে বন্ধুসম দাদা শ্ৰী বিজয় পাণ্ডে লৈও মই ধন্যবাদ জ্ঞাপন কৰিলো।

সদৌ শেষত আলোচনীখনত থাকি যোৱা ভুলভ্ৰটিৰ বাবে ক্ষমা বিচাৰি মোৰ সম্পাদকীয় কলমৰ লেখটি সামৰণি মাৰিলো।

শ্ৰী দিপঞ্জ্যোতি বৰগোহাঞি

শ্ৰী দিপঞ্জ্যোতি বৰগোহাঞি

সম্পাদক

৪৫তম বাৰ্ষিক আলোচনী, ২০০৭-২০০৮ বৰ্ষ

~ সাধাৰণ সম্পাদকৰ প্ৰতিবেদন ~

জয় জয়তে ডিব্ৰুগড় হনুমানৰক্ষা সূৰভূমল কানৈ বাণিজ্য মহাবিদ্যালয়ৰ সন্মানীয় অধ্যক্ষ ডঃ বহুনাথ বৰবৰা, উপাধ্যক্ষ, ধ্ৰুৱজ্যোতি ভট্টাচাৰ্য, সমূহ শিক্ষাগুৰু আৰু ছাত্ৰ একতা সভাৰ বিষয়বৰীয়া তথা ছাত্ৰ-ছাত্ৰীসকললৈ আন্তৰিক সেৱা আৰু মৰম আগবঢ়াইছে।



২০০৭-২০০৯ বৰ্ষৰ ছাত্ৰ একতা সভা নিৰ্বাচনত যিসকল ছাত্ৰ-ছাত্ৰীয়ে তেওঁলোকৰ বহুমূলীয়া ভোটদি মোক সাধাৰণ সম্পাদক পদৰ বাবে জয়যুক্ত কৰিলে তেওঁলোকলৈ এই লেখনিতে আন্তৰিক ধন্যবাদ জ্ঞাপন কৰিলো।

দায়িত্বভাৰ গ্ৰহণ কৰিয়েই ৪৫তম বাৰ্ষিক মহাবিদ্যালয়ৰ সম্ভাৰ আয়োজন কৰা হ'ল। এই আয়োজনত মোক আমাৰ শিক্ষাগুৰুৱে লগতে ছাত্ৰ-ছাত্ৰীসকলে দিহা পৰামৰ্শ আৰু সহায় সহযোগিতা আগ বঢ়ালে।

মোৰ কাৰ্যকালত ছাত্ৰ-ছাত্ৰীসকলে মহাবিদ্যালয়ত অধ্যয়ন কৰি থকা অৱস্থাত সন্মুখীন হোৱা বিভিন্ন ধৰণৰ অভাৱ অভিযোগক যিমান দূৰ পাবো দূৰ কৰিবলৈ চেষ্টা চলাইছিলো।

মোৰ কাৰ্যকালৰ সময়ছোৱাত ডঃ সন্দীপ্ৰসাদ দত্ত গ্ৰন্থাগাৰৰ ওপৰ মহলাত চেমিনাৰ হললৈ যোৱা বাহিৰৰ এখন চিৰি (খটখটি) বানোৱা হৈছিল আৰু বানীপুৰত থকা মহাবিদ্যালয়ৰ মাটিৰ চাৰি সীমাৰে পকী বেৰ নিৰ্মাণ কৰা হয়।

মোৰ কাৰ্যকালতে শৈলেন গগৈ ছাবৰ নেতৃত্বত এন, এচ, এচ (জো.প.) বন্ধদানৰ কেম্প এটা আয়োজন কৰা হৈছিল।

পাৰে হৈ যোৱা প্ৰতিটো বছৰৰ দৰে মোৰ কাৰ্যকালতো নৱাগত আদৰণি, সৰস্বতী পূজা আৰু শিক্ষক দিৱস ওলহ মালহে পতা হয়। নৱাগত আদৰণি সভাত বিশিষ্ট অতিথি হিচাবে ডিব্ৰুগড় জিলা ছাত্ৰ সন্থাৰ সভাপতি শ্ৰী গণেশ গগৈ ডাঙৰীয়া আৰু বিত্ত বিভাগৰ সম্পাদক শ্ৰী নমনজ্যোতি খনিকৰ ডাঙৰীয়াক আমন্ত্ৰণ কৰিছিলো।

সাধাৰণ সম্পাদক পদত অধিষ্ঠিত হোৱাৰ পৰা কাৰ্যকালৰ শেষলৈকে বহুজন আগবঢ়োৱা দিহা পৰামৰ্শ তথা সহায় সহযোগিতা উল্লেখনীয়। এই ক্ষেত্ৰত প্ৰতিটো পদক্ষেপত আগবঢ়োৱা পৰামৰ্শৰ বাবে অধ্যক্ষ ডঃ বহুনাথ বৰবৰা ছাৰ ধ্ৰুৱজ্যোতি ভট্টাচাৰ্য ছাৰ, এইচ এন মাদৰ ছাৰ, নাচিম আলি ছাৰ, বন্মা গগৈ ছাৰৰ ওচৰত মই চিৰকৃতজ্ঞ হৈ ৰলো। ছাত্ৰ একতা সভাৰ সমূহ বিষয়বৰীয়া তথা বন্ধু-বান্ধৱী সকললৈ ধন্যবাদ জ্ঞাপন কৰিছো। প্ৰতিটো পদক্ষেপত বিশেষভাৱে সহায় কৰা ছাত্ৰ বন্ধু নিলোংগল বুঢ়াগোঁহাই, দিজুপ্ৰতিম শইকীয়া, প্ৰাঞ্জল শৰ্মা, জি. বিশ্বনাথ বাওঁ আৰু পাৰ্থজিত বড়াইল কৃতজ্ঞতা আগবঢ়ালে। আজানিতে বৈ যোৱা তুলুৱাটৰ বাবে সকলোৰে ওচৰত ক্ষমা প্ৰাৰ্থনা বিচাৰিলো।

সদৌ শেষত কানৈ বাণিজ্য মহাবিদ্যালয়ৰ উজ্জ্বল ভৱিষ্যত কামনা কৰি মোৰ সম্পাদকৰ প্ৰতিবেদন সমেৰণি মাৰিলো।

“জয়তু কানৈ বাণিজ্য মহাবিদ্যালয়”
 “জয়তু কানৈ বাণিজ্য মহাবিদ্যালয় ছাত্ৰ একতা সভা”
 “জয় আই অসম”

(মাধুৰ্য্য দত্ত)

সাধাৰণ সম্পাদক, ২০০৭-২০০৮ বৰ্ষ



D.H.S.K. COMMERCE COLLEGE

P.O. Dibrugarh (Assam) - 786 001

Dr. R.N. Barbara, M.Com., Ph.D
Principal

Tel : (0373) 2321653 (O)
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Message from the Principal

I am glad to learn that the 45th issue of 'Banijya Darpan' is coming out shortly and I deem it a privilege to convey my good wishes through this publication. Dibrugarh Hanuman Box Surajmal Kanoi Commerce College, during the long years of its existence has played a pioneering role in development of Commerce Education and services in this North Eastern remote corner of the country. It has become an institution of Higher Learning and I hope this institution will excel in providing world-class commerce education and research in future. I think the members of Editorial Board for their encouragement and support to our contributors. Special thanks to the Editor Mr. Diganta Jyoti Borgohain with all the members of the Union Body along with the teaching and non-teaching staff of the College who are with us all the way during the session.

Lastly, I feel sure that the College Magazine 'Banijya Darpan' will attract readers of all ages and I wish its every success for the years to come in future.

With best wishes.

Sd/-

Dr. Raghunath Barbara, M.Com., Ph.D.

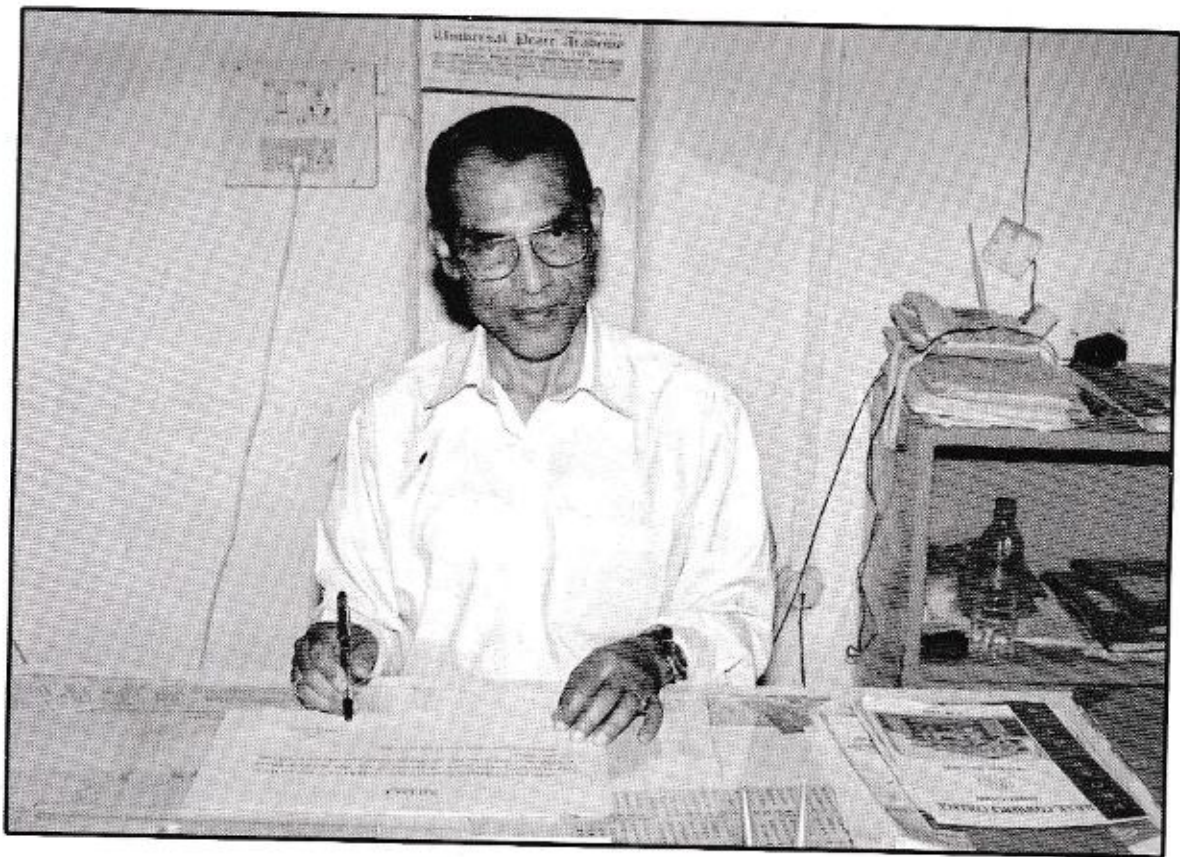
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*Excursion Trip to Gangtok (Sikkim) & Darjeeling
2008*

WE ACKNOWLEDGE OUR GRATITUDE AND RESPECT TO THE PRINCIPAL OF THE PAST WHO HAVE RENDERED THEIR VALUABLE SERVICES TO THE COLLEGE.

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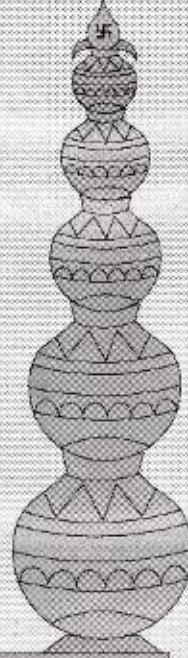
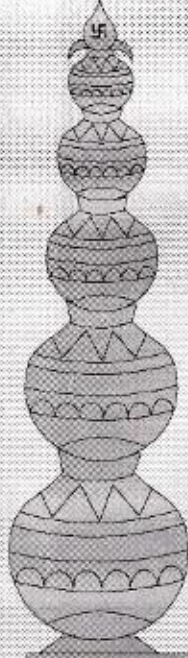
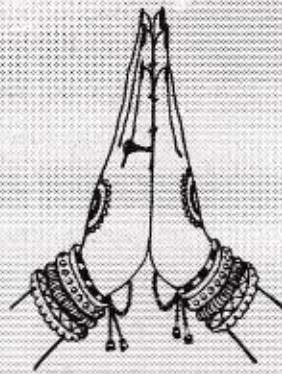
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NORTH-EAST - LAND OF EIGHT STATES

SAUMAR JYOTI SONOWAL
B. Com 3rd Year

The North Eastern Region comprises eight states they are - **Assam, Arunachal Pradesh, Mizoram, Manipur, Meghalaya, Nagaland, Tripura and Sikkim** which is a newly added state. Earlier the North-East had seven states which was popularly known as the "**SEVEN SISTERS**" the area of North-East bounded by Tibet, China, Bangladesh, Myanmar and Bhutan. 98% of its borders are covered by international boundaries. The North-Eastern Region is connected with the other parts of India through a narrow corridor in West Bengal. This narrow corridor is popularly called "Siliguri Neck" or the "Chicken Neck".

ASSAM (ASOM)

Assam is situated in the heart of the North-East. Assam is the gateway to North-East. The capital of Assam is Dispur (Guwahati). The official language is Assamese and English. Our state is world famous for one-horned rhino, largest riverine island Majuli and its Satras, Kamakhya Temple at the top of the Nilachal hill, Sualkuchi for its Silk Industry and Sivasagar for its historical monuments. Bihu is the main festival of Assam.

ARUNACHAL PRADESH

Arunachal Pradesh is mostly mountainous. The state is very popular for its forests, streams, mountains and snow clad peaks. Rafting, hiking and mountaineering are very popular in this state. Some important places of Arunachal Pradesh to attract tourist are - Bomdila, Tawang, Miao, Namdapha National park, Itanagar etc. The official language of this state is English. Itanagar is the capital of Arunachal Pradesh. Arunachal Pradesh is very rich in orchid.

MANIPUR

Manipur is mainly a hilly state. The state is very popular for its handloom products. Agriculture is the main occupation of the people of Manipur. Manipur is a place of large number of birds and animals. This state is also popular for dancing deer. Imphal is the capital of Manipur. The official language in Manipur is English and Manipuri.

MEGHALAYA

Meghalaya is a mountainous state. "Mawsynram" of Meghalaya near Cherapunji is one of the wettest places in the world. Khasis, Jaintias and Garos are three main hill communities of Meghalaya. Meghalaya is very rich in coal, limestone and sillimanite deposits. The state is also very rich in wild life and orchid. Shillong is the capital of Meghalaya. English is the official language of this state.

MIZORAM

In Mizoram, most of the Mizo people are Christian. Agriculture is the main occupation of Mizo people. They practise Jhum cultivation. The state has natural beauty and is very rich in flora and fauna. The state has thick bamboo forests. Aizawl is the capital of Mizoram. The official languages of Mizoram are Mizo and English. Boro Bazar is the main shopping centre of Aizawl. Mizoram has the highest rate of literacy. This state is also known as peace garden of North-East.

NAGALAND

Nagaland is also a mountainous state. Nagaland is very popular for streams, high mountains, deep gorges, great valley, rich flora and fauna and wild life. The Nagas are wonderful musicians, singers and dancers.



Nagaland has rich deposits of lignite and coal. The official language of this state is English. Kohima is the state capital. Dimapur is the common Railway station for Manipur and Nagaland.

TRIPURA

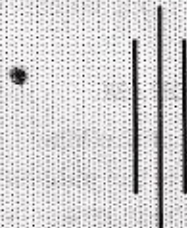
Tripura is the smallest state of the North-East. Tripura is very popular for music, fine arts, handicraft and dance. This state is also famous for forests and wild life. Agartala is the capital of Tripura. The principal crop of

Tripura is paddy. The official language of Tripura are Bengali and Kokbarak.

SIKKIM

Initially Sikkim was an independent country. On April 26, 1975, Sikkim became the 22nd state of Indian Union. Sikkim is famous for mountains, passes, rivers and flora and fauna. The capital of Sikkim is Gangtok. Gangtok is popular for handicraft items. Handicraft items are exported to other states and outside India. □

WHAT IF TITANIC WAS MADE IN INDIA



SANGHAMITRA GHOSE
B.Com IIIrd Year

There would have been ten times as many people on ship.

*There would have been a song with "**KATE WINSLET**" in a white saree and the chorus singing in the rain.*

*The movie would have been called "**PYAR KIYA TOH MARNA KYA**"*

Hero and Heroine would have floated in cold water for days and still survived but the villain would have died in the first dip.

The iceberg would have been sent by Heroine's father to teach the hero a lesson.

All the women would have sunk due to their heavy designer sarees and, last but not the least...

*Half of the rescue boats would have been reserved for **SC/ST/OBC's***



Indian Literacy Panorama : A Socio-Special Analysis

DR. MAHESH KR. JAIN
Sr. Lecturer in Commerce
Dibru College, Dibrugarh

Introduction :

A person is considered literate if he or she can read and write with understanding in any language. However, a person who can merely read but cannot write, is not recorded in census.

The UNESCO defines a literate person as "the one who has acquired all the essential knowledge and skills which enable in his/her to engage in those activities in which literacy is required for effective functioning his/her group and community and those attaining in reading, writing and numeracy make it possible to use these skills towards his/her own community's development." The National Literacy Mission (NLM) defines literacy as "acquiring the skills of reading, writing and arithmetic and the ability to apply them to one's day to day life." The census of India has defined literacy as "reading and writing with ability in any Indian language." It is obvious that literacy brings improvement in the quality of life and which results in international understanding, cooperation and peace in the world.

Literacy Rates in India :

In this section an attempt has been made to present the overall picture of literacy prevailing in our country.

According to 2001 census, three-fourth of India's male population and a little more than half of the female population are now literate. During the period 1991 - 2001, the overall literacy rate has improved by more than 13 per cent and female literacy rate has improved by 14.87 per cent. However the gender disparity in literacy rate still continues. In 2001, Kerala had the highest literacy rate (90.92 per cent) following by Mizoram (88.44 per cent, Lakshadweep (87.52 per cent), Goa (82.52 percent), Delhi (81.82 per cent), and Dadra & Nagar Haveli (81.08 per cent). The literacy rate for the country as a whole in 2001 census was 65.38 per cent for the population aged seven years and over. The corresponding figures for males and females were 75.85 and 54.16 per cent respectively. The literacy rates of our country for the census year 1951 to 2001 has been shown in Table 1.1.

TABLE 1.1
LITERACY RATES (% AGE)

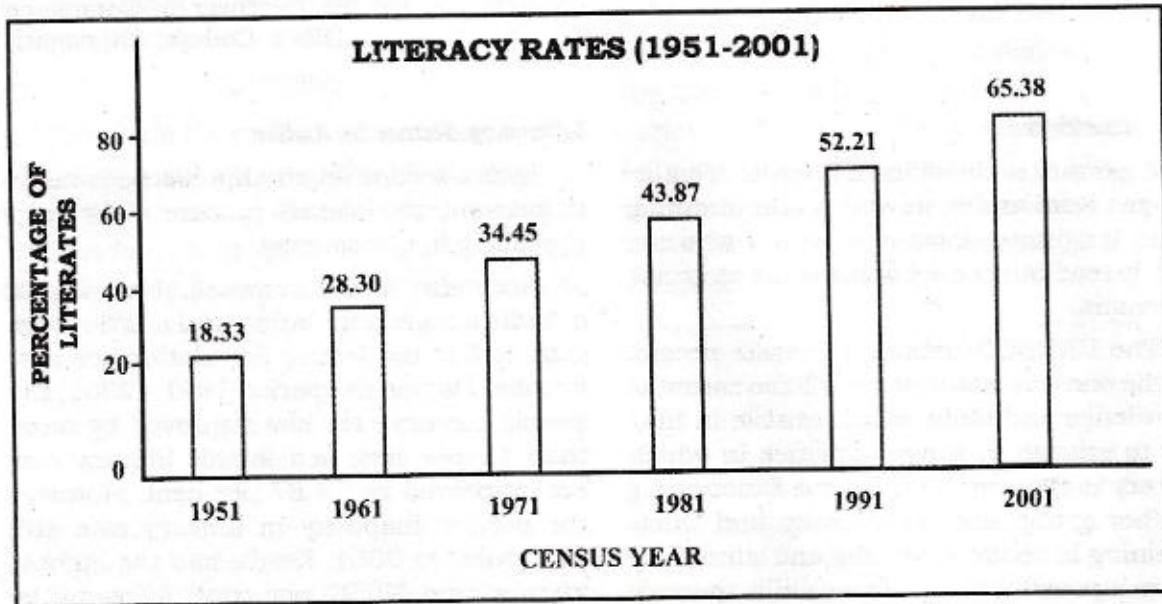
Census Year	Persons	Male	Female	Male Female gap in literacy rate
1	2	3	4	5
1951	18.33	27.16	8.86	18.30
1961	28.30	40.40	15.35	25.05
1971	34.45	45.96	21.97	23.98
1981	43.57	56.38	29.76	26.62
1991	52.21	64.13	39.29	24.84
2001	65.38	75.85	54.16	21.70

Source : Census of India (1951 to 2001)



The increasing trend in literacy rate of our country has been presented with the help of a bar diagram (fig. 1)

FIG. 1



It is clear from the Table (1.1) and diagram (fig.1) that although the literacy rate of our country show an increasing trend the gender disparity in literacy rate still continues, which is on an average of 22 per cent. It should be a matter of concern for all of us.

Table 1.2 shows the average gender gap in literacy among different communities in our country.

TABLE 1.2
LITERACY AND GENDER GAP (Fig. In per cent)

Community	Jain	Christian	Buddhist	Sikh	Hindu	Muslim	Indian Average
Literacy	94.1	80.3	72.7	69.4	65.1	59.1	65
Gender gap	7	10	25	15	28.3	26	28

Note : Gender gap has been calculated as the difference between male and female literacy divided by male literacy. In other words, it represents the proportion of women who should have been educated for the literacy rates in the community to have been absolutely even.

Source : South Asian voice-Views from South Asian News Analysis and Analytical perspectives from India and the sub continent (Oct. 2004 Edition.)

If we look these figures, a question will certainly come to our mind. Are we justifying the slogan "Equal right to women"? certainly the answer will be - 'No'. So it is the right time to think in this direction for an even ratio)

Despite high growth of literacy during the last decade currently 128.57 million illiterates are found in four states, namely Bihar (34.97 million) Madhya Pradesh (17.86 million), Rajasthan (17.94 million) and Uttar Pradesh (57.8 million) which account for nearly 43 per cent of total illiterates in our country. In 2001, around 31 per cent of the total illiterates (93 million) in the country were found in Bihar and Uttar Pradesh. In this year, total number of illiterates in the country was 196.21 million)



Adult literacy: If we look to the census report of 1961 and 1991, we will find that the opposition with regard to the population '15 years of above', the total literacy percentage was 27.76 during 1961 which increased to 48.54 per cent during 1991 as against overall literacy of 52.21 percent. Table 1.3 shows the adult literacy (15 years and above) during 1961 to 1998.

TABLE 1.3
ADULT LITERACY 15 YEARS AND ABOVE

Particulars	1961	1971	1981	1991	1996@	1998#
I. Illiteracy % age						
Male	58.55	52.31	45.09	38.11	32.75	30
Female	86.85	80.64	74.70	65.91	59.33	56
Total	72.24	65.92	59.18	51.46	45.48	43
II. Literacy % age						
Male	41.45	47.69	54.91	61.89	67.25	70
Female	13.15	19.36	25.70	34.09	40.67	44
Total	27.76	34.08	40.82	48.54	54.32	57

Excluding J & K
@ NSSO 52 Round 1995-96
NSSO 54th Round 1998

RURAL/URBAN LITERACY RATE

Table 1.4 indicates the Rural/Urban disparity in literacy rate in 1991 & 2001 census. The Rural-Urban literacy gap in persons has decreased by 7.54 per cent in the last decade.

TABLE 1.4
RURAL AND URBAN LITERACY RATES (Fig. In % age)

Year	Male	Female	Persons
1991 (7 years and above)			
- Rural	57.87	30.62	44.69
- Urban	81.09	64.05	73.08
- Total	64.13	39.29	52.21
2001 (7 years and above)			
- Rural	71.18	46.58	59.21
- Urban	86.42	72.99	80.06
- Total	75.85	54.16	65.38

Source : Census of India

In this Table we can notice the disparity in literacy rates between male and female in both Rural and urban areas of our country. The disparity is much higher in case of rural areas.

**Literacy Rates by Zones and States/UTs :**

Analysis of literacy rates by zones reveals that, in 2001, west zone (Gujarat, Maharashtra, Dadra & Nagar Haveli and Daman & Diu) with 73.2 per cent literacy rate tops the list; south zone (Andhra Pradesh, Karnataka, Kerala, Tamil Nadu, Lakshadweep, Pondicherry and Goa) with 70.4 per cent the literacy rate takes the 2nd place; east zone (Bihar, Jharkhand, Sikkim, West Bengal, Orissa and Andaman & Nicobar Islands) occupies the lowest rank (i.e. 6th position with 58.9 per cent literacy rate); north zone (Haryana, Himachal Pradesh, Jammu and Kashmir, Punjab, Rajasthan, Chandigarh and Delhi) with 66.5 per cent literacy rate takes the 3rd place; and north-east zone (Assam, Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland and Tripura) and central zone (Madhya Pradesh and Uttar Pradesh including Uttaranchal) with 65.8 per cent and 60.1 per cent literacy rate respectively occupy 4th and 5th position.

District Literacy Rate :

Presently, India has 594 districts, out of which 59 districts have literacy rate more than 80 per cent and 14 districts have literacy rate more than 90 per cent towards growth of literacy which is around 95 per cent of additional literates during this period. As per NER Data Bank, presently the District of Dibrugarh of Assam has 71.21 per cent literate people out of which male literates are 79.58 per cent and female literates 62.10 per cent. These figures are more or less satisfactory.

Impact of Primary Education on Literacy :

The literacy rate in India is computed for population in the age group 7+. This implies that, if the entry age to formal school system is 6 years, only children enrolled in Grade II are included in the category of literates. This further implies that only one year of formal schooling is sufficient enough to develop required knowledge and skills to categorize a person as literate. However, NSSO (1991) data even suggest that a few children below 7 years of age are also literate. At the same time, high incidence of dropouts and low levels of learners' achievement do not suggest to treat Grade I children as literate (NCERT, 1998b). If the present level of learners' achievements is taken into account, even children who have completed Grade II cannot be treated as literate. Given the definition of literacy, it is perhaps necessary to examine as to whether children in the age group 7 - 8, who have either completed Grade I or II or are enrolled in Grade II, would be treated as literate. There is a need to debate on the issue, which may help to resolve the problem of overestimation of literacy rates, particularly in educationally backward areas of the country.

Suggestions :

After discussing about the various aspects of growth of literacy in India, the following are some of the 3 important observations and suggestions. :

1. *There is a need for conceptual clarification i.e. who is a literate. There should be a common acceptable definition of "literacy", which may facilitate comparability of data generated by different sources.*
2. *While estimating the contribution of primary schools to growth of literacy, adjustments may be made by taking into account the level of wastage in the formal education system, enrolment in alternative system of education and in unrecognized private primary schools.*
3. *Census 2001 data on literacy only help in estimating the trends of growth of literacy by sex, state and districts. Moreover these analysis are based on unchecked data. Sample survey can be undertaken to check the validity of such censuses.*
4. *The government should frame policies and chalkout programmes on literacy in addition to prevailing literacy programmes and should implement them very effectively.*



5. *The NGOs and other social organizations must come forward with inner zeal and chalk out programmes and policies and should devote in such literacy mission.*
6. *People should come forward deliberately to join hand with such governmental or non-governmental organizations,. Who are working restlessly on this line and should co-operate in all such activities.*
7. *All those children, who are working in different factories/ work place should be freed from their engagement and they should be send to school to get proper education for ensuring them to be better citizen of our country. Government and NGOs can play a significant role in this regard.*
8. *Gender gap in literacy should be taken as a matter of concern and step should be taken to overcome such disparities.*

I am sure, if all these suggestions are implemented, then a time will certainly come when the target of 100 per cent literacy will certainly be achieved.

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My Experience as Games Secretary

On 16th Dec 2007, I Sri Ashish Sarmah, was elected as the games secretary of .H.S.K. Commerce College. I am very thankful to my fellow friends that they supported me. It has been a great experience for me to be in the students union of our college.

As the games secretary, I have organized the annual sports events in the annual college week festival held from 4th Jan'08 to 10th Jan'08. With the help of my Prof. In-charge Mr. P. das, I have purchased various sports equipment for the betterment of sports in our college.

From 8th Sept'08 our selection process for Inter College cricket tournament started.

During my tenure as the games secretary, my Prof. In-charge has guided me and helped me in every possible way. I am thankful to him with all my heart.

Ashish Sarmah
Games Secretary
2007-2008



DETERIORATION OF YOUTH MENTALITY AND ITS REMEDIES

DIMBESWAR DIHINGIA

B.Com IIIrd Year

The youth power is the motor power of our society. All revolutions, initiated by the youths are able to change largely the colour of the society. But selecting the way to be followed is the most essential thing for the youth.

Without justice and morality a society cannot progress as a civilized one. But today, in the 20th century can we call ourselves civilized? It is a notable question for us.

Most of the youths of our society are down trodden. Today they are digging their own graves. Drugs, wine, blue-film are parts and parcel in their lives now. Even they are connected with robbery and barbarious acts, which are dangerous for the youth society and the country as a whole. There are youths who should step forward for the improvement of their country, but they have cut short their lives by becoming drug-addicted. They are becoming trying to build castles in the air.

So the entire society should try to find them out, who are really guilty of the terrible circumstances of the society and we should try to overcome all the difficulties for the sake of our motherland and for the whole humanity.

I think politicians, intellectuals, critics, reporters, lawyers, students, guardians and even teachers are more or less guilty of the disastrous condition of our society on the other hand, some evils spirits like 'satan' do evil working in our society, so that, the brightness of youths may not be visible. So the youth should be more conscious of the matter.

The future of a country mainly depends on the youths of the country. Of course, it should be realized by the youth also. We see some youth before our very eyes, who are

walking in thorny roads thinking them soft sponge. They are unable to think about their future. By which the country may progress. That is why, the youth should be conscious any moment, so that their steps never slips.

To be a man in the true sense, at first our mind should be holy and noble. Mind is the driver of our whole work. So, at first our thought should be noble. The effect of thought is seen in the works of the thinkers. Noble thought uplifts a person in the contrary, evil thought makes him dishonest and ignoble. "As the thought", so the mind, and as the mind so the man. To think good we are to see the goodness everywhere. As Samuel Johnson said, "the habit of looking on the bright side of every event is worth more than a thousand pounds a year."

Another remarkable point is the company of great books and noble men which extremely uplifts us. A great book is able to console our mind at the time of despair. Besides the company of noble men may - completely change a person or able to change the colour of his thought pattern.

To progress in our life we should have a great ambition. But at the same time, we should go forward to achieve the ambition. We should prefer optimism. Dr. Paul Brunton said in this regard. It is better to an optimist than a pessimist, but it is better to be a realist yet.

Behaviour shows the inner man or the real man. So, to be a man our behaviour should be noble. A noble person can win the heart of everybody more easily than an emperor with the help of his martial power.

Now let me conclude with the words of Publilius Syrus "**A wise man will be the master of his mind, a fool will be it's slave.**" □



SOCIAL SERVICE AND EDUCATION IN SCHOOLS & COLLEGES

INDRANI GHOSH

B. Com Final Yr.

Social service is the service rendered by individuals to the society. Man lives in society. He cannot live alone. A society consists of a large number of individuals. An individual who thinks of his own self only is unfit for civilized life.

Thus we live in co-operation with others. We derive a lot of benefit from social life. We are all indebted to society. So, in order to live in society we must do some service to society. It is our duty to nurse the sick, remove illiteracy and fight epidemics & floods. Social service should be given proper place in our education. Education does not mean book-learning or cramming certain topics. It is the all round development of body and mind. Education is incomplete without some training in social work. Students of today are citizens of tomorrow. If they keep away from social service they will become self-

centered, selfish and narrow-minded. They can not become useful members of the society. This is why all thinking persons recognize the need of training in social work as an indispensable part of one's education. Students should be taught to place the interest of the country above their self-interests. They should be trained properly so they can render social service effectively. They should be taught how to nurse the sick, organize flood relief and remove illiteracy. Under the guidance of teachers & professors school & college students should be sent to villages to do social work.

Service to humanity is service to God. It is also beneficial to students. It rouses in them a sense of moral responsibility. So it is desirable that social service should be made compulsory for school and college students. □

APRIL FOOL'S DAY

SANGHAMITRA GHOSH

B.Com IIIrd Year

*Haven't you ever wondered . . .
How April fool's day was named ????*

APRIL FOOL'S day is associated with a very unusual story, which is not known to all persons. In the early 12th century there was a certain family of entertainers with surname "foale". They were popular in the British Royal Court. One of the foales' had a very beautiful daughter named April. She was barely 5 yrs. Old, the most talented member of her family.

British were working to improve the

Roman Calendar, of during that time. The British king was very fond of little 'April', so he declared a month after her.

When the old calendar was turned into new, the calculations showed that the talented girl's birthday fall on the 1st day of the fourth month.

So, the fourth month was named as "APRIL" and 1st April was "APRIL FOOL DAY".

P.S. Now that you have read so far, you are an April fool too ! Ha Ha.



PUNCTUALITY

INDRANI GHOSH
B. Com Final Yr.

Punctuality means doing things in time. A man of punctual habits does things in good time. He is never late in attending to his duties. Punctuality also means keeping to the days programme of work. Time waits for none. It passes a way not to return again. In order to make the best use of time, wise people fix definite hours for different work. In this way valuable time is put to its maximum use. This is why a punctual man never fails in his appointments. On the other hand an unpunctual man is always late in attending to his duties. Moreover, nobody likes him because he fails to keep to the appointed hour for any work. For example

an unpunctual military officer never wins a battle. Napoleon lost the battle of Waterloo because one of his generals was late in turning up in time. It is desirable that everybody should be punctual in doing things. Students should take special care to acquire the habit of punctuality. a punctual student is sure to do well in life.

Punctuality also awakens in us a sense of responsibility. A punctual man is liked by all. Punctuality produces a good impression in others. So we should try to be punctual in every walk of life. If we acquire the habit of punctuality we should never lag behind others. □

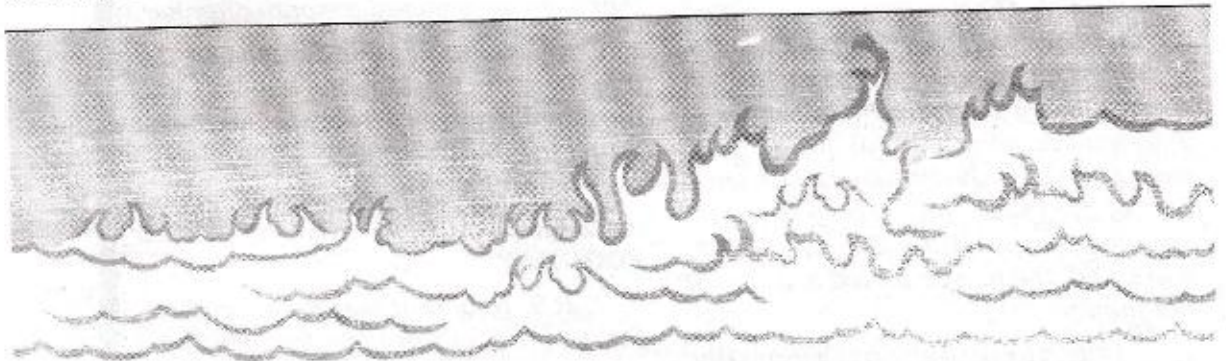
CLEANLINESS

INDRANI GHOSH
B. Com Final Yr.

Cleanliness means the state of being neat and clean. It induces a sense of purity in us. Cleanliness or neat and clean ways of living are sign of culture. Cleanliness is also a matter of good taste. Cleanliness is essential to good health.

We must also keep our minds equally clean. Our minds should be kept free from

bad thoughts. We should live an honest life. Honesty is the best policy. We should be truthful in word, deed, and thought. We should speak the truth and think of noble things of life. Childhood is the formative period of human life. The habit of cleanliness should be acquired at an early age. □





CHANGING ROLE OF ACCOUNTING : A REVIEW

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Introduction :

"Generally, the term 'accounting' refers to financial accounting."¹ The American Institute of Certified Public accountants has defined accounting as "the art of recording, classifying and summarizing in a significant manner and in terms of money, the transactions and events which are, in part at least, of a financial character, and interpreting the results thereof."² Accounting is basically a service activity as it provides quantitative financial information to help in decision making regarding deployment and use of resources. It is also described to be an analytical discipline since it defines measures, classifies and summarizes data relating to economic transactions. It is also an information system as it is concerned with collection, processing, grouping, tabulating, analyzing and communicating economic information about an activity to a variety of interest parties.

Functions of Accounting :

"According to Moonitz, the functions of accounting are :

- a) To manage the resources held by specific entities;
- b) To reflect the claims against and the interests in those entities;
- c) To measure the changes in those resources, claims and interests;
- d) To assign the changes to specifiable periods of time, and
- e) To express the above in terms of money as a common demoninator."³

In this paper an attempt is being made to focus on the changing role of a accounting in a fast changing business environment. This paper is purely of an academic interest designed for presentation in a class room seminar. So, several issues connected with

the topic have been deliberately left out for paucity of space, time and resources.

Objectives of accounting :

Before focusing on the changing role of accounting, it will be pertinent to give an outline of the objectives of accounting. The objectives of accounting are :

- a) To provide reliable information about changes in financial position resulting from the income producing efforts of an enterprise;
- b) To provide information about the earning of an enterprise, presented in a manner that emphasizes the sources and trends of earning;
- c) To provide information about economic resources and obligations of an enterprise.
- d) To provide information about changes in net financial resources which result from financing and investing activities of an enterprise; and
- e) Any additional information, in the form of disclosure, which is relevant to the statement users in assessing the prospect of a particular enterprise.

In the light of the above observation, it can be said that accounting has basically two functions, namely, Stewardship or Historical functions and Managerial functions. Managerial functions include supplying information at all levels of management for the purpose of planning, decision-making and controlling the activities of an enterprise. "Hence, the practice of the accounting profession is not merely concerned with making of accounts in a mechanical way but it is also an instrument of socio economic change and welfare of the State."⁴

Changing role of accounting :

In a fast developing or fast changing



business world, the role of accounting is also changing radically. The changing role of accounting covers the following areas and all these functions can be successfully performed by the accountant equipped with his knowledge, training and experience. An accountant can, therefore, play a very important role more particularly with regard to the following matters:

1. Providing services to management like helping them in planning, controlling, decision-making, and budgeting etc.
2. Providing taxation services like determining tax liability in respect of sales and income, filing of necessary returns, representing the enterprise before tax authorities and complying with various legislative requirements and helping the enterprise in better tax planning and tax management.
3. Providing expertise in evaluation of earning capacity and analysis of financial position of the enterprise.
4. Providing help and co-operation to statutory auditor and furnishing him with necessary explanation and help the internal auditor in conducting internal audit for prevention and early detection of errors and frauds etc.
5. Providing sound and expert advice to the management in financial matters, exploring investment opportunities and suggesting the management for maximizing return on investments, helping management in framing schemes for merger, determining value of shares and fixing the ratio of exchange etc.
6. Providing all assistance to the management in conducting financial investigations on matters of diverse nature.
7. Providing advice to the management in respect of insurance matters and assisting them in settlement of claims.
8. Providing expert professional services and advices in the matter of preparation of project report, estimating the capital requirements, forming and registering the company and performing the secretarial duties required under the Indian companies Act, 1956.
9. Providing professional services in the capacity of an arbitrator under the present arbitration and reconciliation laws, and
10. Last but not the least; modern accountants are also fit to practice as management consultants.

Conclusion :

"Accounting is, undoubtedly, the fairest invention of the human mind." It is gaining importance day by day with rapid development of trade, commerce and industry coupled with globalization of the economy and entry of multi national companies in India. The accounting bodies both at national and international level are actively engaged in conducting research works on the subject for its further development. It is hoped; accounting will cover many more new activities in the days ahead and perform a more meaningful role in our society and attract more young people into this respectable profession which has, indeed , a very bright future. □

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THE GARBAGE MENACE AND GLOBAL POLLUTION

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Imagine a very high dump of garbage covering the earth- what will happen to us if such a scenario becomes a reality. This can become a reality unless we do something earnestly in a scientific way to take care of the ever increasing quality of garbage. We produce everyday and just throw it. No one seems to be concerned. Not even the civil authority which is duty bound to dispose the garbage properly. Part of the garbage is eaten by rag cattle; part is salvaged by the rag pickers and scavengers for recycling; part goes to the drains and nullahs; and the rest is just deposited there forever. They stink, they pollute the environment. Such a scenario may be found in many and disposed or burnt in high energy incinerations. Incineration also pollute environment to some extent ; however its effect is much less than open dumping. Technologies are now available for production of electricity from the garbage. It is heartening to learn that Assam Government is planning to produce electricity from garbage. Government of Delhi has decided to adopt a more advanced plasma Technology for scientific disposal of garbage.

Apart from the problem of garbage, pollution has become a major problem globally. a team of NASA researchers have used satellite imagery to estimate global pollution levels. As a new NASA study Researchers it has been found that China, the world's most populated country, has experienced rapid industrial growth massive human immigration to urban areas and considerable expansion in automobile use over the last two decades. As a result the country has Indian cities and towns.

In India, there is no sanitary land fill sites for dumping garbage. Municipal solid waste is simply dumped without any treatment in open lands in the outskirts of the cities in

an scientific manner. The land required for dumping garbage is increasing everyday.

Everyone is affected by the pollution created by the unscientific dumping of the garbage rich and poor equally. It affects the aesthetic views of cities, economic growth, industries, tourism etc. It also affects health. Open dumping of garbage harbour growth of disease spreading and producing organisms open unscientific dumping also contaminates ground water sources and thus affect our health.

Proper segregation eliminates the requirement of landfills. In some Asian developed cities, solid waste is compacted doubled its emissions of man-made pollutants to become the world's largest emitter of tiny particles called pollution aerosols that are transported across the Pacific Ocean by rapid airstreams emanating from East Asia.

Satellite instruments give us the ability to capture more accurate measurements, on a nearly daily basis across a broader geographic region and across a longer time frame so that the overall result is a better estimate than any other instrument or methods of measurement we have had in the past.

The research team also found that pollution movements fluctuate during the year, with the East Asian airstream carrying its largest "load" in spring and smallest in summer. The most extensive East Asian export of pollution across the Pacific took place in 2003, triggered by record breaking wildfires across vast forests of East Asia and Russia.

Notably the pollution aerosols also travel quickly. They cross the ocean and journey into the atmosphere above North American in as little as one week. □



LIFE INSURANCE IN INDIA BEFORE NATIONALIZATION

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Life insurance business in India has come across a long way before its nationalization. The Rigveda, the Manu smriti and the works of some other ancient scholars indicate the existence of insurance in one form or other in the vedic age. However, the beginning of life insurance in the modern sense of the term can be traced back only to the second decade of the nineteenth century.

In 1818 Oriental Life Assurance Company was started in Calcutta under European initiative. This company started insuring Indian lives for the first time. Prior to that, Indian lives were refused by the European insurers on the ground of Indian lives being sub-standard. Oriental life assurance charged extra premium on Indian lives which ranged from 15% to 20% of normal premium. In 1823, The Bombay Life Assurance company was incorporated to provide for short term insurance protection. A special act passed by Modern legislature caused the birth of Madras Equitable in 1829. In 1834 Madras widows was formed but it did not survive. In the same year (1834) Oriental assurance (of 1818) which did not last, reappeared under the name New Oriental, New Oriental was taken over in 1853 by Medical Invalid and General, an U.K. company registered in 1841. The Universal Life Assurance Company formed in England in 1836 started its operation in India in 1849. Colonial Life Assurance Company started business in India soon after its incorporation in England in the year 1846. the Royal Insurance company Ltd., another English company started operation in India in 1848. But this company entered into the Life Insurance sector in 1861 only. Christian Mutual was founded in Punjab and Tinnevelhy diocesan Council Widows'

fund, founded in Madras started business in 1847 and 1849 respectively. The Bengal Christian family pension fund and the Liverpool and London and Globe Insurance Company Ltd. Began operation in 1852 and 1853 respectively. In 1860 The Albert Life Assurance Company took over the enterprises namely - The Agra Insurance Company, the Family endowment and the Indian Landable. This amalgamation was in the field till 1869.

In 1870 the British parliament enacted The Insurance Act 1870 to counter the evils prevailing in the insurance sector. This brought up the demand for government insurance company in India for insuring Indian lives. The Government of India turned down this demand arguing that a government venture in this field will be uneconomic besides being unsuitable from socio-cultural point of view. Inadequacy of statistics was shown as another problem.

Indian companies Act was enacted in 1866 which covered all companies including those in the field of insurance. During the period 1818 to 1870, the foundation of Indian life insurance business was erected which later paved the way for further development of the industry. Although a good number of companies ended up unsuccessfully in this sector during the quoted periods the experience gathered from practical lessons helped Indian life insurance industry later to cope with the evils of inefficiency, fraud, mismanagement and poor data base.

The first Indian insurance company "Bombay Mutual Life assurance Society" was promoted on 3rd December 1870. Bombay Mutual started insuring Indian lives at par with European lives. This



organization pledged itself towards adequate control on expenses of management and distribution of profits only among policy holders. Birth of this society is accepted as the birth of Indian Life Insurance Industry.

In 1874 the biggest Indian life insurance organization - "Oriental Government security Life Assurance Company Limited" was formed. Gradually Indians started showing more interest and as a result of this good number of insurance companies came into being towards the end of 19th and beginning of 20th century in Bombay, Madras, Punjab, Lahore and Karachi.

The period during 1896 to 1912 is considered crucial. A large number of companies were incorporated and later crashed during this era.

The swadeshi movement of 1905 produced fertile ground for anything indigenous. On the other hand, demand came up for regulation of insurance business to prevent malpractice and failure. Under such a climate the Government of India enacted two legislations namely - a) The Provident Insurance Societies Act and b) The Indian Life Assurance Companies Act. These Acts covered only Indian business leaving foreign insurers untouched. This discrimination restricted the operation of Indian Insurers compared to their foreign counterparts. The first world was stimulated Indian Insurance sector. But influenza epidemic and depression in security prices brought about negative impact into this industry. Insurers from U.S.A., China and Germany started operation in India to make competition stronger.

In the year 1928 "The Insurance Act 1928" was enacted in order to enable data

collection from all companies. Besides eliminating certain anomalies of Insurance Act 1912, this act provided for data pertaining to Indian business of foreign companies and foreign business of Indian companies which was started in 1930.

Gradually the industry as a whole had been facing serious trouble. With the passage of time, competition took unhealthy twist. Cost of procuring new business went up to an alarming limit and large number of amalgamation and winding up took place.

In order to regulate the industry in a better way, The INSURANCE Act 1938 was enacted. Not only that the life insurance in India was governed by this act till nationalization of Life Insurance, but also contributes some provisions to the sector even after nationalization.

A series of events came up after the enactment of Insurance Act 1938. Second World War broke out and India got involved in it. Sir Cowasji Jahangir committee's (1945) enquiry report on the managerial practices of the industry suggested strong measures of state control of the industry. The sub-committee on Insurance under the national planning commission, in its report expressed positive attitude towards state regulation. Indian independence and partition, devaluation of rupee, fall in interest yield, cut throat competition, political pressure of the ruling party on the government for nationalization and foundation of Jivanmal Chimanlal Setatawad memorail - The Federation of Insurance Institutes, together with some other events during 1938 - 1956 gradually prepared the soil ready for nationalization of life insurance business in India. □

VIRTUE IS THE ONLY TRUE NOBILITY - Thoman Fuller



OZONE HOLE

DEEP MONI DAS

B. Com 3rd Year
Business Management (Major)

Ozone is a trimorphic form of oxygen. It is present in minute traces in the atmosphere (less than 1.0 ppm) and its peak concentration is 10 mg/kg around 25 km above the surface of the earth (stratosphere). Being a natural constituent of the stratosphere ozone is regularly formed and destroyed in a cyclic manner in the troposphere in concentrations above normal (0.3 or more ppm) is harmful to plants and animals. It causes irritation of nose and throat, induces fatigue and also causes severe pulmonary edema. But as an umbrella, ozone protects from the harmful affect of UV radiations coming from the cosmic rays to earth. In spite of being in minute amounts, it plays a major role in the climatology and biology of the earth. Thus it is intimately connected with the life sustaining process. Any depletion, therefore, would cause severe changes to the biosphere. Over the last few years, it has been realized that the ozone concentration of earths atmosphere is thinning out. The drastic thinning out of ozone layer, better known as "Ozone Hole" was first identified in Antarctica. In that region between 1977 and 1984, ozone decreased by 40 per cent. Now it has been established that ozone depletion is occurring on the global scale, although nowhere it is as extensively as over the Antarctica.

Some pollutant enter the stratosphere and remain there for years until they reach with ozone and converted to other products. Among the pollutants CFCs (chlorofluoro carbon) have been identified as the main culprits which once was thought to be miracle compounds being used as coolants for refrigerators and air-conditioners, propellants for aerosol sprays, agents for producing foam and cleansers for electronic paints. The pollutants responsible for ozone

depletion are nitrogen oxides and hydrocarbons. The supersonic aircrafts flying at stratosphere heights cause major disturbances in ozone levels.

Depletion of ozone in stratosphere causes direct as well as indirect harmful effects. Besides increase in temperature, ozone depletion by one per cent (1%) leads to increase in UV radiation by 2.0%. A series of harmful effects are caused by an increase in UV radiation. UV radiation causes skin cancer. The other disorders are cataracts, destruction of aquatic life and vegetation and loss of immunity. Nearly six thousand people died of such cancers in USA each year.

There has been global efforts on depletion of ozone layer. The first conference was held in Vienna (1985) which was followed by Montreal Protocol (1987) which called for a cut in the use of CFCs by 1998 reducing to the level of 1986. Then the Protocol was not signed by many developing countries including India. Because, in India the per capita consumption of CFCs is only 0.02 kg against 1.0 kg of the developed world. CFCs are mainly the problems of the developed world, as 95% of CFCs are released by European countries, USA, USSR and Japan. Another conference was held in London (1989) for "saving the ozone layer" which highlighted the problem created by the developed world. Thirty seven more countries signed the Protocol which was originally signed by 31 countries. This conference was again followed by a conference at Helsinki (1989 May) and as many as 80 countries agreed to have a total ban on the chemicals by 2000. In the meantime Japanese scientists claimed to have developed an alternative to CFCs known as 'Ice Cleaning', a semi-conductor washing device. □



A Brief History Of Accounting Evolution And Role Of Accounting Standard Board Constituted By ICAI

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Accounting is an ancient art as old as money itself. However, the role of accounting has been changing with the economic and social developments. Introduction of money as a medium of exchange provided the necessary impetus for the development of modern accounting. The Chinese were the originators of this practice some two thousand years before it appeared in Europe. Sophisticated forms of government accounting existed in China as early as 2000 B.C. The Economic Development of the middle ages helped in the development of accounting. It is believed that the idea of double entry was evolved by the banks during 1300 A.d. Fra Luca pacioli, an Italian, is considered the father of modern accounting. He wrote a first treatise on double entry system in 1494.

There was practically no economic development during the period of about 300 years between 1494 and 1775. Consequently there was no progress in accounting practices and ideas. Financial statements such as income statement and balance sheet were not prepared in order to determine operational result and financial position of the business. The accounts kept by the owner of the business were for their own use.

Accounting knowledge (Principles, Technique, Practices System) has grown much over the period of 200 years from 1775-1993.

Sole proprietorship and partnership form of Organization continued to grow, the industrial revolution led to the growth of large-scale business. More and more corporation came up. A company was regarded as a separate entity. In this form of business ownership was divested from management. The basic accounting principles developed during this period. A

part from company form of business was required to get their accounts audited, by independent outside agencies. Many institute of chartered accountants and certified public accountants were established in various countries in later years.

There was a revolution in accounting practices and theory from 1900 and 1950. As large-scale businesses become more complex, new techniques (and theories and practices) of analysis were evolved to face competition. Cost accounting and management accounting developed during period. Greater emphasis was laid on evolving principles, practices and systems of accounting to make them more useful in decision-making. Tax accounting and tax planning were developed during this period.

After 1950 Accounting developed into a full-fledged information system. It was no longer regarded as an art but as a science like other social sciences. Many new theoretical concepts were tested and put to practices. Various accounting standard, Boards and committees were set up to issue statements of concepts and standards in many countries. International accounting was developed to harmonize accounting techniques and practices in member countries.

International Accounting Standards Committee (IASC) came into being on 29th June, 1973 when 16 accounting bodies from nine nations (i.e. USA, Canada, UK, Australia, France, Germany, Japan, Mexico, Netherlands) signed the agreement and constitution for its formation with headquarter in London.

The objectives of the committee as set out in paragraph 1 of the 1977 Agreement are to formulate and publish in the public interest, standards to be observed in



presentation of audited financial statements and to promote their worldwide acceptance and observance.

The institute of Chartered Accountants of India being the premier accounting body in India has tried to improve its accounting and auditing practices continuously in the country in the last four decades. Most important step in developing accounting standards in the country has been setting up of an accounting Standards Board in 1977. The main function of this board is to formulate accounting standards so that such standards will be established by the council of the Institute of Chartered Accountants. The Accounting Standards Board will keep in view customs, usage, applicable laws and the business environments in India and that Institute of cost and works accountants of India and the International accounting standards issued by the International accounting standards committee. It is to be noted that both Institute of chartered Accountants of India and institute of Cost and Works Accountants of India are members of international Accounting Standards Committee. This Development will go a long way in the uniform adoption of International Accounting standards in the country.

The composition of Accounting Standards Board Constituted by the ICAI on 21st April, 1977 is as follows.

1. *Nominee of the central Government representing the Department of company affairs on the council of the ICAI.*
2. *Nominee of the central Government representing the office the Comptroller and Auditor General of India on the council of the ICAI.*
3. *Nominee of the Central govt. representing the Central Board of Direct taxes in the council of the ICAI.*
4. *Representative of the institute of cost and Works Accountants of India.*

5. *Representative of the institute of Company Secretaries of India.*
6. *Representatives of Industry Associations (1 from associated Chambers of commerce and Industries (ASSOCHAM) 1 from confederation of Indian Industry (CII) and 1 from Federation of India Chambers of commerce and Industries (FICCI).*
7. *Representative of Reserve Bank of India.*
8. *Representative of securities and Exchange Board of India.*
9. *Representative of Comptroller general of accounts.*
10. *Representative of Central Board of Excise and Custom.*
11. *Representative Academic Institutions (1 from Universities and 1 from Indian Institute of Management).*
12. *Representative of financial Institutions.*
13. *Eminent Professional co-opted by the ICAI.*
14. *Chairman of the Research Committee and the Chairman of the Expert Advisory committee of the ICAI, if they are not otherwise members of the Accounting Standards Board.*
15. *Representative (s) of any other body, as considered appropriate by the ICAI.*

The main function of the ASB is to formulate Accounting standards so tat such standards may be established by the ICAI in India. While formulating the Accounting standards, the ASB will take in to consideration the applicable laws, customs, usages, and business environment prevailing in India. The Accounting standards are issue under the authority of the Council of the ICAI. The ASB will provide interpretations and guidance on issues arising from Accounting Standards. The ASB will also review the Accounting Standards at periodical intervals and if necessary, revise the same. □

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THE VALUE OF LIFE

DIGANTA JYOTI BORGHAIN

B.Com 3rd Year

Someone says that "life is like an onion, you peel off layer after layer and then you find there is nothing in it." But that is not true.

Every human life has an importance. Life is two steps from success and failure.

'Life is heat / life is earnest

And the grave is not it's goal'

But nowadays we can see that the new generation has become very much pessimistic. When they fail in their works they think that there is nothing in life except grief and sorrow. But failure is the pillar of success. The aim of life is great. To read to do a good job or to earn money and make a status in society is not the goal of life. The human life has a great value. The young generation is not interested in any subject. They take life as a joke.

Specially our Assamese youths have lost their choosing capacity of right and wrong. When a boy or girl of Guahati or any other district gets job in Dibrugarh we protest that he is not local so he can't get the job, but we can't understand that every Assamese is local in Assam whether it is Guwahati, Dibrugarh or Tezpur. But we keep silence seeing that the enemies of our society have tried to enter our Bar-ghar. "

A school union also do corruptions. They take their lesson from childhood to become a great corruptionist or a leader of an union. We often see that the college students prefer to sit in chowk speaking uncivilized words towards girls. They feel shame to carry market bag or do work in their home. We can see many dull boy's and girls, who have

passed their exams using unfair means, become a teacher of a school by giving donation.

What can he teach to our coming generation ? For this reason also our education system has undergone change for the worst. It has spoiled our life or future.

Our society, parents, teachers and we ourselves are also responsible for this diverted path of the youth. Parents hope that their children will become a doctor, engineer. We are taught from our childhood to secure goods marks in exams and do a job. But they do not give us a moral teaching that at first we are human and humanism is the main ornament of human life.

If we don't learn to love others or to show sympathy for anyone there is no value of degree and money.

'Example is better than precept.'

The relationship between teachers and students is very sweet. Teachers guide students life. But today it is rare to find an ideal teacher to give a good example. And our society always put a negligible eyes to the youths.

Today new generation need love and affection from their parents, society and teachers. They should help them to choose the correct way/path.

'Human life never comes again'. Life shouldn't be limited to eating, drinking and merry-making.

"Sacrifice makes the life great". Our thinking should be bread to take the whole human beings as our own. □



COMMITMENT

MISS MOONMOON DUTTA

B.Com 3rd Year 07-08, B.M. (Hon.)

An Integral Part of a Good Value system is commitment. When your value system is clear it will be easier to make decisions and commitments.

Commitments not kept result in dishonest behaviour. I wonder how any relationships, regardless of whether personal or professional, would work if people said something to the effect of:

- ❖ I will try but I can't commit.
- ❖ I will do it but don't count on me.
- ❖ I will be there if I can, but don't get your hopes up.
- ❖ I will be there, so long as you do well.
- ❖ I will stick with you till I find something better.

Lack of commitment destabilizes relationships and leads to insecurity. Where there is lack of commitment, no one knows where he or she stands with each other.

Commitment implies :

- 1) Dependability
- 2) Reliability
- 3) Consistency
- 4) A sense of duty
- 5) Sincerity
- 6) Integrity
- 7) Character

If one of these ingredients is missing, commitment loses strength.

When you make a commitment to someone, you are saying, "You can count on me no matter what" and I will be there when you need me."

Unconditional commitment says, "My behaviour is predictable in an unpredictable future."

What makes the future unpredictable ?

- ❖ Changes in your life and circumstances
- ❖ Changes in external conditions.

Regardless of the uncertainty, commitment says, "you can count on me." A person who makes a commitment is willing to give up a lot. For what ? The answer is pretty clear. The rewards can be priceless.

Commitment says :

- 1) I am willing to sacrifice because I care.

- 2) I am a person of integrity and you can trust me.
- 3) I will not let you down.
- 4) Despite pain, I will still be there.
- 5) I will not let you down in good times or in bad times.

Commitment is not like an enforceable legal contract. Its foundation is not a signed piece of paper but character, integrity and empathy. Commitment does not mean sticking to something when you have no choice.

It means sticking in spite of choices. Without the above ingredients, no one would make a serious long-lasting commitment valuable.

Keeping commitment shows strength of character. It takes subordinating our desires to the other person's needs but not to his whims and fancies.

The most painful part of commitment is accepting a breach of trust when it happens. The commitment goes on if the breach results from an error of omission. Breach of omission can be handled with comparison and forgiveness. However, it needs evaluation if it is a result of a breach of commission. The response to a breach of commission is "you cheat me once, shame on you. You cheat me twice, shame on me."

Commitments can rarely be kept without forgiveness. In some relationships, regardless of whether the breach of trust is due to omission or commission, the answer is forgiveness.

Commitment of Values :

Loyalties cannot be bought, they can only be earned. And to whom do we owe loyalties ? Is it to individuals or organization ? The answer is one of them. We owe loyalties to values. Where the value system is conflicting, people cannot live in the same home or work in the same organization.

When a person makes a commitment of loyalty to either an individual or an organization, what is he really saying ? He is saying, "I stand by you because I believe in what you believe in." □



Truth of life

DIMBESWAR DEHINGIA

B.Com 3rd Year

Think !
 What you are saying on.
 See !
 What you are doing on,
 Understand !
 What you are listening to.
 Will !
 What you are gifting to.
 Choose !
 What you are taking from.
 Practise !
 What you are reading of.
 Teach !
 what you are learning of .
 Ask !
 What you are doubting of.
 Help !
 What you are capable of.
 Try !
 What you are defeating from.
 Avoid !
 What you are injured for.
 Speak !
 What you think necessary.
 Be careful !
 What you remain for.
 Bid farewell !
 What you are passing from



Cricket Vs Examination

PARTHA PRATIM BORAH

B.Com 2nd Year

The examinee is the batsman
 The paper setter is the bowler
 The examiner is the umpire
 The examination hall is the stadium
 The table is the pitch
 The marksheet is the scoreboard
 The bench is the crease
 The pen is the bat
 The question is the ball
 The paper is the over
 Wait for the call
 Tough questions are fast-bowling
 And critical questions are spin bowling
 Good answer are good batting.
 A half answer is a late run.
 A late answer is a four with risk.
 A cheat discovered is a L.B.W.
 And trying to copy is run out.
 And to be caught red handed is bowled.
 A supplementary is follow-on.
 A position is a double century.
 Failing means an innings defeat
 and
 A distinction is a century



Love

AMRIT KR. DEY
B. Com Final Yr.

*Love is what I do know
It is kind, it is patient,
It does not boast, it does not envy,
It is no proud,
Neither it is self seeking or rude.
Not easily agreed
It does not delight in evil,
But rejoices with the truth.
Love always protects toust,
And preserves hope
Thus it makes our life happy.
There is no limit to love,
Irf you know how to use it :-
It never fails, never dies,.
It not only chatters, But all that matters,
Today, tomorrow, always
With a million
Love is a silent MUSIC !!!*



Life

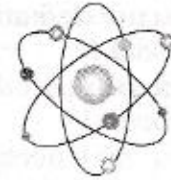
AMRIT KR. DEY
B. Com Final Yr.

*Life is not a bed of roses,
Its full of many happy and unhappy
doses.
Life is like an unbalanced road,
One has to bear his own load.
Happiness and sorrow ar4 its two lanes,
One can choose what he tends.
One can go through the lane of
happiness.
One will be glad for its brightness.
One who chooses the lane of sorrow,
Never will see a bright tomorrow.
So try to be happy in the lane of sorrow,
Glorious will be your every tomorrow.
If you know this secret of happiness,
Tears will never appear on your face.
Even amidst sorrow, try to be happy,
You will pass your life joyfully.*

**“Become a self sovereign
through the power of silence”**

AMIT KR. SHARMA
H.S. 1st Year

*Silence is spirituality.
Silence brings satisfaction.
Silence makes you smile.
Silence is sweetness.
Silence is solitude.
Silence makes you strong.
Silence creates solutions.
Silence is sincerity.
Silence makes you sacred.
Silence enables you to know all secrets of life.
“So keep Silence”*



**OUR INDIA
IS VERY FAMOUS**

AMIT KR. SHARMA
H.S. 1st Year

*Delhi fo: majority, Kashmir for beauty.
Bombay for looking, Madras for cooking.
Bengal for writing, Punjab for fighting.
Gujrat for wealth, MP for health.
Kerala for dance, Goa for songs.
Jharkhand for mines, HP for pines.
Nagaland for hills, Ahmedabad for mills.
UP for patrotism, Rajasthan for heroism.
Andhra for working, Maharastra for learning.*



WHO AM I ?

DIMBESWAR DEHINGIA

B. Com III Year

*I am neither the worshiper
Of love and beauty
That lacks purity and reality.
Nor the fortune hunter
Of colourful futurity.*

*I am neither the follower
Of the so-called privileged society
Infested with bloody opportunity,
Nor the for-giver of humble duty;
That bids farewell to the false society.*



*I am neither the admirer
Of wealth and riches
Earned by useless toil and bloody deeds
Nor the captivated bellow
Of grand building
Built by black money and misdeeds.*

"KYON CHALTI HAI PAWAN"

AMIT KR. SHARMA

HS 1st Year

Kyon chalti hai pawan, *Because of evaporation.*
Kyon jhome hai gagan, *Because of earth's rotation.*
Kyon machalta hai man, *Because of excessive respiration.*

"NA TUM JANO NA HUM"

BUT JUST I HAVE GIVEN AU THE REASON.

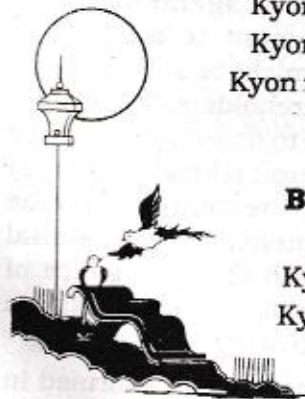
Kyon aati hai baher, *Because of change in season.*
Kyon aata hai payer, *Because every action has its opposite reaction.*

"NA TUM JANO NA HUM"

LIKE I SAID ALL THESE ARE SCIENTIFIC PHENOMENON.

Kyon ghumae hai har disha, *Because they have no sense of direction.*
Kyon hota hai nasha, *Because of addiction.*
Kyon aata hai maja *Because science has given all information.*

"NA TUM JANO NA HUM"





BRIEF HISTORY OF ORIGIN OF AUDITING AND ITS IMPORTANCE

SATYA RANJAN DOLEY

Lecturer, Dept. of Accountancy

In the early stages of civilization, people's requirements were few and as a result, transactions were small in number. Most businesses were owned and managed by the owner himself because of small size. Some of the business transactions were kept in mind without recording it though there was a system of recording in crude form. With the expansion and growth of business activities, the number of business transactions became numerous. It was felt that the existing system of recording business transaction was inadequate to cater to the needs of the business. Therefore, the necessity of checking account assumed significance to overcome the difficulties.

The system of checking records of financial transactions in a rudimentary form was enforced upon public audit. Historical records of auditing show that the ancient Egyptians, the Greeks and the Romans used to get their accounts audited. Greeks and Romans had well-developed system of accounting. Even in Great Britain earliest accounts were maintained in narrative form. In ancient India, during the reign of Chandragupta Mouryya, we have got evidences of public accounts audit. There have been such evidences also in Vedas, Ramayana and Mahabharat. Maintaining accounts and checking found mplace in kauutilya[s Arthshastra too.

Auditing, as it exists today, developed quite late because the development of accounting was slow. In 1494, Fra Luca Pacioli, a Franciscan monk and mathematician of Italy first published his comprehensive treatise on double entry system and developed it which is capable of recording all merchantile transactions. He mentioned the duties and responsibilities of the auditor in that book. Though double

entr4y system had profound influence on auditing it had not developed to marked extent till the advent of 19th century. Public accountants came into picture late in the eighteen century but they were not experts and were merely letter writers or copyists because professionalism had not grown during that period.

It was in the later part of 19th century that auditing started taking its firm roots in the modern sense. Several treatises and textbooks on accounting were published. Besides, tremendous industrial development was also taking place and this facilitated production on a large scale resulting into establishment of factory. This necessitated the larger amount of capital to meet the demand for the goods. So the result is the emergence company form of business with limited liability. Under company form of management, it is not possible for all the shareholders to participate in its management. They delegate its management to a board of directors. They body, might be able to satisfy themselves. The shareholders themselves were not in a position to do so. Hence, there required to appoint professional auditor to check the accounts of the company and the custom of appointment of professional auditor developed with the emergence of company of from of organization and it gave impetus to the growth of modern auditing.

Institute of Accountants was formed in London in 1870. It included leading professional accountants of England and Wales. In England, the Companies Act, 1900 first made it legally compulsory for every company to appoint auditors. In India, the Companies Act, 1913 provided for the compulsory audit of the companies for the first time and prescribed the qualifications of a company auditor. The



provincial Governments were authorized to issue certificate to accountants entitling them to act as an auditors. The Bombay Government was pioneer in the field and started a diploma in accountancy known as government diploma in Accountancy. Persons holding such a certificate were qualified to act as auditors in any province of the country.

Until 1932 the Provincial Governments had full control over the accountancy profession, but its control and regulations passed from the Provincial Govts to Central Govt. under when the latter set up the Indian accountancy Board under the auditors Certificate Rule, 1932. This was done with the object of maintaining uniformity throughout the country.

The Central Government had full control over the profession upto 1949. In 1949, the Chartered Accountants Act was passed and control, regulation the management of the profession has now passed from the Central Government to this independent body.

For this purpose, an Institute of chartered Accountants of India came in existence on July, 1949. Besides, regulating the profession it also conducts examinations, grants certificate of practice and exercises

disciplinary jurisdiction over its members. The affairs of the INSTITUTE ARE MANAGED BY A council consisting of 27 members of whom 21 are elected and 6 are nominated by the Government of India. It has its headquarters at New Delhi and branches of regional offices at Mumbai, Kolkata, Delhi, Chennai and Kanpur.

After ten years of the introduction of CA Act, 1949 another professional institute known as the institute of Cost and Works Accountants came in existence with the passing of the Cost and Works Accountants Act, 1959. They mainly specialize in cost Accountancy. However, they have also been allowed to carry out cost audit in accordance with the provisions of the section 233 B of the Companies Act 1956.

The scope of importance of auditing has been further enlarged, as the audit has been made compulsory for other business firms and professionals also.

It has been provided that in all cases, where the annual turnover exceeds Rs. 40 lakhs or where gross receipts from profession exceeds Rs. 10 lakhs, the audit of accounts would be compulsory. Thus, a large number of firms and professions have to get their accounts audited by a qualified auditor. □

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MARTIAL ART

THE ART OF SELF DEFENCE

DIMBESWAR DEHINGIA

B.Com IIIrd Year

The origin of tae-kwon-Do remain a history however, it is believed that Tae-Kwon-Do was introduced by Konguryo Dynasty of Korea in 37 B.C. the most primitive form of Tae-Kwon-Do was the Tae-Kwon-Do. Taekyon is the tradition combat technique of Korean Folk culture. Legend states that Taekyon was the art of self defence against enemies with a motive to improve physical strength and skills prior to its recognition as a Korean Folk-Culture.

In Korean language "**TAE**" stands for foot-work, kicking, jumping and smashing etc. "Kwon" "Kreon" refers to the acting of hands whidch makes firsts, bock, chops the incoming moves etc. And "Do" means at art.

Today Tae-kwon-do is a world class sport recognized as regular discipline for Asian Games and it is a internationally accepted sports event after its inclusion in Seoul Olympic.

The benefits of the art of Tae-Kwon-Do are as follows :

- I. *Tae-Kwon-do is excellent to keep fit our body physically.*
- II. *It requires deep concentration & it helps in developing mental, moral and spiritual discipline.*
- III. *It develops confidence and poise.*
- IV. *It is a proven effective method of self-defence without the use of weapons.*

The art of the Kwon-do is not strength but your swiftness and perfection that matters. How many times have you seen a boxer who is not muscular but packs a wallop in his punch ? And than you see another, heavily muscular boxer who can't knock anyone down. Power in hitting depends not on your strength, but it is the

way you throw your blows. In a sparring session or a martial arts meet, and when it is all over, you can silently boast that you have learned to hill with speed and power. Bruce Lee a 130 pounder, was able to hit harder than a man twice his size because Lee's blow with a heavy force behind it, was much faster.

In martial arts you need not a wide range of vision as in the other sports if you are confronted by a single person. But you surely need it when surrounded by two or more attackers. Atainst one opponent your eyes should be fixed on his eyes but your vision should in-compass his whole body. In training work with your eyes with your toes with full concentration. This will be able you to know any person moving with respect to you.

The specific purpose of practicing Tae-Kwon-Do by individuals may be part of that aim for some or the aim as a whole for some others.

An immediate motive of practicing Tae-Kwon-do usually lies in the hope of "Maintaining health" and 'protecting life', yet other motives include spiritual culture, pleasure of participation and the attraction of fine techniques. All these motives are mnore expressions of desire resulting from lack of full knowledge of what the essential value of Tae-Kwon-Do is, therefore, as practice goes on, one comes to see that essential value progressively, finally fusing all those motives in to the one right aim.

Martial Tae-Kwon-Do and sports Tae-Kwon-Do are not the kinds of Tae-Kwon-Do to be separated but to be combined together so that they may be harmonized in to the end only value of **Tae-Kwon-Do**.



IMPORTANCE OF MANAGEMENT EDUCATION IN NORTH EAST

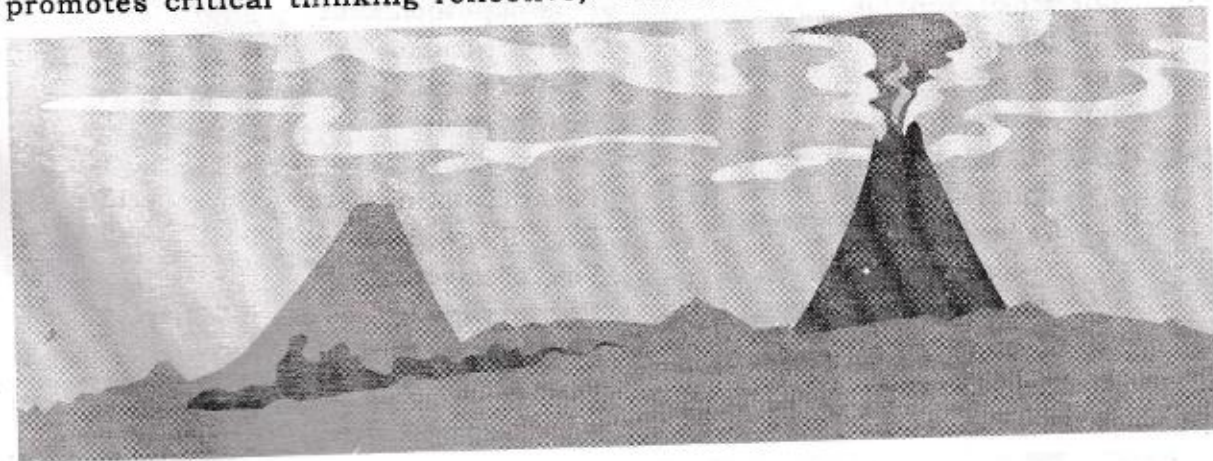
SNEHA CHOUWDHURY
B.Com IIIrd Year 2008

With the passage of time the economy of the country as well as the world at large has become restructured and it has changed the mind-set of the people. Commerce is no longer the, neglected area of study at present. On the contrary, it is the most sought after choice of study for many who do not take it merely as a last resort. Besides there are innumerable instances where brilliant students having studied 10+2 in Science have switched over to Commerce.

Commerce education has flourished in the North Eastern Region mostly in the second half of the last century. The establishment of Gauhati Commerce College in the year 1962 added another dimension. Even the technical courses have been found to have included certain elements of Accountancy, Business studies etc in their syllabus. In fact, commerce education provides knowledge, skill understanding and values that form the foundation on which the students make sound decision on various issues like finance, business, legal matters, expansion or contraction of business employment and so on and so fourth. Knowledge of Commerce helps the students to engage themselves in the learning process which promotes critical thinking reflective,

learning and the opportunity to participate in the society. A simple graduate in Commerce is no longer strong enough to ensure a good job. For this what is necessary is a professional degree which may be either CA or an JCWA or an MBA or any of the various other related subjects. But it has been observed that among all these professional degrees, MBA claims to be the most popular one due to perhaps its short gestation period and high pay packets. But it must be noted that the access to such a highly lucrative course is not reserved for Commerce students only, but it is equally open to other non-Commerce graduates as well, including the technical ones.

Today an engineer with an MBA degree is in high demand in the job market. Even after storming their brains on the highly technical items in the syllabus of the engineering courses, such scholars cannot shift their minds away from management. Thus the study of management has come out of the box of Commerce and has become more and more general in nature. The flavour of a management degree to the related subject gives one a better career option and makes him/her more efficient, more confident and more fit for jobs. □





THE UNCURABLE PHOBIA

RAJDEEP JAISWAL

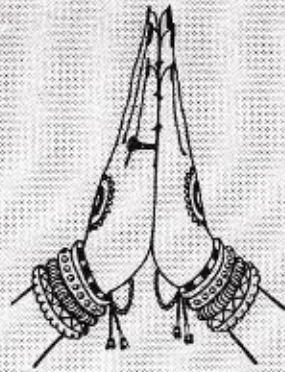
B. Com Final Yr.

Did you know that scientist have discovered the uncommon diseases i.e. 'phobia' which s related to some serious incidence to the people who are the prey of this diseases called the horrible phobia. This is have been said that this disease is related to his or her unforgettable serious incidence which he had haved in past or present life.

There are thousands types of phobias some of them are as follows :

- | | |
|------------------------|--|
| 1) Abultophobia | Fear of washing or bathing |
| 2) Achinophobia | Fear of darkness |
| 3) Agraphobia | Fear of sexual abuse |
| 4) Ailurophobia | Fear of cat |
| 5) Altophobia | Fear of height |
| 6) Anuptaphobia | Fear of staying single |
| 7) Arachnophobia | Fear of spider |
| 8) Arittmophobia | Fear of numbers |
| 9) Arsonphobia | Fear of fire |
| 10) Astraphobia | Fear of thunder |
| 11) Atytchiphobia | Fear of failure |
| 12) Automsophobia | Fear of being dirty |
| 13) Aviatophobia | Fear of flying |
| 14) Bibliophobia | Fear of books |
| 15) Catoptrophobia | Fear of mirrors |
| 16) Chorophobia | Fear of dancing |
| 17) Chromophobia | Fear of colours |
| 18) Demophobia | Fear of crowds |
| 19) Didoskaleivophobia | Fear of going to school |
| 20) Didenodnanophobia | Fear of trains |
| 21) Erotophobia | Fear of sexual love or sexual question |
| 22) Mastigophobia | Fear of punishment |
| 23) Methyphobia | Fear of alcohol |
| 24) Munophobia | Fear of micc |
| 25) Ornithophobia | Fear of birds |
| 26) Phasmophobia | Fear of ghost |
| 27) Potamophobia | Fear of running water |
| 28) Tachophobia | Fear of speed |
| 29) Trypanophobia | Fear of injections |
| 30) Virginitiphobia | Fear of rape |
| 31) Xenophobia | Fear of strangers |
| 32) Zeusophobia | Fear of God |

অসমীয়া বিভাগ
২০০৭ - ২০০৮



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‘নৱাগত সকললৈ একাষাৰ’

বিদিশা শইকীয়া
স্নাতক ২য় বৰ্ষ

অতি মৰমৰ মহাবিদ্যালয়ৰ নৱাগতা সকল,
তোমালোকলৈ মৰমেৰে একলম লিখিবলৈ আগবাঢ়িছো।
তোমালোকে সুহৃদয়ৰ আবেগৱালি ল’বা বুলি আশা কৰিলোঁ।

মই এই মহাবিদ্যালয়ত সম্পূৰ্ণ এবছৰ অধ্যয়ন কৰি
যি অভিজ্ঞতা লাভ কৰিলোঁ; তাক হয়তো ভাষাৰে ক’ব বা
আঘাৰেৰে লিখি শেষ কৰিব নোৱাৰিম। তথাপিও ক’বই
লাগিব যে আমাৰ মহাবিদ্যালয়খন অতুলনীয়। সম্পূৰ্ণ শিক্ষাৰ
পৰিবেশৰে পৰিপূৰ্ণ আমাৰ এই মহাবিদ্যালয়। ক’ববাত
হয়তো থাকি যোৱা অপূৰ্ণতা বোৰো পুৰাই তুলিছে আমাৰ
অতি শ্ৰদ্ধাৰ পাত্ৰ শিক্ষাগুৰুসকলে তেওঁলোকৰ নিপুণ দীক্ষাৰ
জৰিয়তে।

অ’ ব’বা! আচল কথাষাৰেই থাকি গৈছে।
আমাৰ মহাবিদ্যালয়ৰ সুনামৰ অংশীদাৰৰ ক্ষেত্ৰত ছাত্ৰ একত্ৰ
সভাৰ সদস্যসকলকো নোৱাৰি। এষাৰ কথা আছে ;
শৃংখলাবদ্ধতাৰ অবিহনে হেনো এখন শিক্ষাৰ্ণষ্ঠান আধৰুৱা।
গতিকে, মহাবিদ্যালয়ৰ শৃংখলাবদ্ধতাৰ দায়িত্বত শিক্ষাগুৰু
তথা ছাত্ৰ একত্ৰ সভাৰ সমূহ সদস্যসকলক নগলাগী নোৱাৰি।
প্ৰতিক্ৰমে আমাৰ মহাবিদ্যালয়লৈ সুনাম কঢ়িয়াই অনা শিক্ষার্থী,
খেলুৱৈ, শিল্পী আৰু অন্যান্য সকলেও তাকেই প্ৰমাণ কৰে
যে আমাৰ মহাবিদ্যালয়ৰ শিক্ষা ক’তে যে বাদ পৰা নাই।
এইয়া একমাত্ৰ হৈ উঠিছে শিক্ষাগুৰু তথা ছাত্ৰ-ছাত্ৰীসকলৰ
অধ্যায়সায়ৰ বাবে।

নৱাগত সকল, তোমালোকৰ এইয়া পৰিচয় পৰ্ব।
সেয়ে হয়তো তোমালোকৰ বাবে চাৰিওফালে কেৱল নতুন
পৰিবেশ। কিন্তু এটা কথা আমি সকলোৱে জানো যে ;
পৰিবেশ বুলি ক’লে বহুত কথাই আহি পৰে। ভাল বেয়া
আদি সকলোবোৰ এই পৰিবেশৰ মাজতেই আৱদ্ধ। ইয়াৰ
মাজেৰে আকৌ যিজনে নুপুনত্ৰৰে পাৰ হৈ যাব পাৰে,
সেইজনেহে পাছলৈ সফল ব্যক্তি হিচাপে স্বীকৃতি পায়।

“গোটেৱা গোলাপ কলি
সময় থাকোতে সখী
জীৱনৰ সোঁত বলি যায় ;
খিটি ফুলে হাঁহি আজি

ফুলনি শুৱাই তোলে
কালিলৈ পাহি মেলি
নাহাঁহে দুনাই,
সময়ৰ সোঁত বলি যায় ॥”

এদৰে কবিতাৰ ভাষাত কৈ কবি স্বৰ্গীয় যতীন্দ্ৰনাথ
দুৱৰাদেৱও থৈ গৈছে। এইয়াই হয়তো সময় আমাৰ বাবে
শিক্ষাৰ ভৰাল পূৰ্ণ কৰাৰ। সময় থাকোতেই তাক নকৰিলে,
কালিলৈ হয়তো আমি উপলব্ধি কৰিম সময়ৰ টিকনিজাল
কেন সময়ত আমাৰ আগেদি পাৰ হৈ কোনোবাখিনি পালোগৈ।
গতিকে, আমি ভাবি ল’ব পাৰোঁ যে সময়েও সেই একে
ইঙ্গিতকেই দিয়ে ; অৰ্থাৎ -

“সময়ত নকৰি পলম ;
লক্ষ্য পথত কৰা গমন ॥
ৰূপান্তৰেহে মাথোঁ
জগত ধুনীয়া কৰে,
এয়া মোৰ
গায়ত্ৰী মন্ত্ৰ।” (জ্যোতিপ্ৰসাদ)

আমি সকলোৱে জানো পুৱাৰ পখীয়ে সন্ধান দিয়ে
এটি চিকুপ ফৰকাল কোমল ৰাতিপুৱাৰ। গতিকে, আমাৰ
এতিয়াই উপলব্ধি হ’ব লাগিব যে সময় তকৰ, কিন্তু আমাৰ
অধ্যয়ন কৰিব লগীয়া বহুতো আছে। অন্যফালেদি, জীৱনৰ
বাটত বাধা বিঘিনি, বিপদ আপদো বহুত। সেইবাবে ছাত্ৰ
জীৱনতে আমি যদি ঐক্যান্তিক চেষ্টা আৰু উপযুক্ত হৈ
নলওঁ ; তেনহলে পাছৰ জীৱন আমাৰ বাবে অতি বিষময়
হ’ব। অৰ্থাৎ

বহুদূৰ আছে গতি, সময় তকৰ অতি। গতিকে, আহ
হে’ নৱাগত সকল; আজি আমি মাৰবাঙ্কি কৈ উঠোঁ ~

“ধুমুহা গতিৰে আছে
জীৱনৰ অক্ষয় সংগ্ৰাম
মানুহৰ শকতিকা কৰি প্ৰত্যাহ্বান ;
জীৱশ্ৰেষ্ঠ সত্তা ৰূপে
মানুহৰ পৌৰুষেৰে
সেই প্ৰত্যাহ্বান আমি কৰিলো গ্ৰহণ।



নিবেদিতা পাৰ্লচ হোষ্টেল

প্ৰদীপ কুমাৰ চাহু (জ্যেষ্ঠ প্ৰবন্ধ)

কানৈ বাণিজ্য মহাবিদ্যালয়

শিৰোমাটিয়ে প্ৰভাত গোস্বামীৰ দ্বাৰা ৰচিত উপন্যাসখনলৈহে মনক পেলায়। এসময়ত হোষ্টেলত থাকি উচ্চ শিক্ষা অৰ্জন কৰা ব্যক্তি হিচাপে দুআষাৰ মনৰ কথা ব্যক্ত কৰিব বিচাৰিছে।

আমাৰ দৰে মধ্য বয়সীয়া অভিভাৱক সকললৈ এই চেপতে অনুৰোধ কৰিব বিচাৰিছে যাতে প্ৰভাত গোস্বামী উক্ত শিৰোনামাৰ কিতাপখন পঢ়াৰ সুবিধা যেন লয়। বিশেষকৈ সেই সকললৈ যাৰ ছোৱালীয়ে ঘৰৰ বাহিৰত থাকি শিক্ষা অৰ্জন কৰিছে বা সংস্থাপনৰ যুদ্ধত লিপ্ত হৈ আছে। ছোৱালী আৱাস বোৰত কি ঘটি থাকে তাৰ ধাৰণাৰ বাবেই এই কষ্টকণ কৰিবলৈ কোৱা হৈছে।

এইসকল সাৱধানো হওঁক, মাজে মাজে অনুসন্ধান কৰক যাতে আৱাসী ভগ্নীপত্নীয়ে কি কহি থাকে, কিয় কৰি থাকে তাক ভু পায়। কিয়নো প্ৰকৃতি প্ৰদত্ত নাৰীৰ কৌমাৰ্যৰ প্ৰশ্ন জড়িত হৈ থকাৰ উপৰিও বিশ্বায়নৰ যুগৰ - এইড্ৰৰ পৰে মহামাৰীয়েও হাতোঁৰা প্ৰসাহিত কৰি আগবাঢ়িয়েই আছে। লগতে আমাৰ ভৱিষ্যত প্ৰজন্ম তথা এখন নিকা সমাজ গঢ়িবলৈ হলে অভিভাৱকৰ সচেতনতা, ছাত্ৰীৰ / অধ্যাপিকাৰ জাগৰুৰতা, নৈতিক মূল্যবোধ ইত্যাদিকেৰৰ আৱশ্যকতা খুবেই বেছি। য'ত বিপদৰ মাত্ৰাটো বেছি বাবেই নাৰীক প্ৰাধান্য দিয়া আছে।

এতিয়াতো মবাইলৰ পয়োভৰ, ছাত্ৰ-ছাত্ৰীৰ হাইস্কুলৰ দেওনা পাছ হৈ কলেজীয়া হোৱা মানেই প্ৰায়বোৰকেই বাইক, মবাইল, অমার্জিত পোছাক আদি আৱশ্যকীয়ৰ দৰেই হৈ পৰিছে। যি দেখা পাওঁ এইবোৰৰ বেছিভাগেই কৰে, বাইকৰ উৎপাতত আমাৰ দৰে পথচাৰী,

চাইকেল আৰোহীৰ অৱস্থা বৰ সংকটাপন্ন হৈ থাকে। তাতে বৰ্তমানৰ ছাত্ৰ-ছাত্ৰীৰ হোষ্টেলবোৰ তাহানিৰ দৰে শিক্ষানুষ্ঠানৰ অধীনত প্ৰত্যক্ষভাৱে বৰ কম; ব্যক্তিগত মালিকানাৰ অধীনতে বেছী। পিছৰ বিধৰ হোষ্টেল বয়ুমলাৰ দৰে বাঢ়ি আহিছে। যদিও সকলোবোৰ একে নহয় তথাপি নিঃসন্দেহে এইবোৰৰ বেছিভাগতেই শাসন শিথিল। এইয়া আধুনিকতা, ব্যক্তিগতকৰণ ইত্যাদিৰ অৱদান। সেয়ে নিজে সন্তুষ্ট হৈ থাকিবই লাগিব। পুত্ৰ-কন্যাই বিছৰা যিকোনো দাবীৰ যুক্তিযুক্ততা বিচাৰ কৰিছে পূৰণ কৰাটো মোৰ বোধেৰে উচিত, ইয়াত সামৰ্থ দেখুৱা প্ৰতিদ্বন্দিতাত অৱতীৰ্ণ হোৱা কোনোপধ্যেই সমৰ্থনযোগ্য নহয়।

ছাত্ৰ-ছাত্ৰীলৈ একলম : যৌৱনৰ দুৱাৰ দলিত প্ৰেম, বাসনা, কামনা চিৰাচৰিত ঘটনা। কিন্তু সেইয়া নিৰ্মল তথা ত্যাগৰ প্ৰতিমূৰ্তি হলেহে শোভা বাঢ়ে। ক্ষন্তেকীয়া আনন্দ, ক্ষুধা নিবাৰণ, ফেছনৰ (Fashion) আধুনিকতাত সেই প্ৰেম কলুষিত হোৱাটো নিশ্চয়কৈ মানিব নোৱাৰি।

বৰ্তমান গোটেই বিশ্ব জুৰি যিবোৰ বাতৰিয়ে মনত হেদোলনি তোলে তাৰ বেছিভাগেই সন্ত্ৰাসবাদ, বলাৎকাৰ, হত্যা আৰু কলুষিত ৰাজনীতিৰে পৰিপূৰ্ণ। ইয়াত উজান দিয়াটোক টো সমৰ্থন কৰিব নোৱাৰি, অন্ততঃ মোৰ দৰে মাকাতা যুগৰ মানুহে ইয়াৰ লগত আপোচ নকৰে। নিজকে মই বাল বোলাব বিচৰা নাই। কিন্তু মোৰ ধাৰণা আমাৰ বিশ্বৰ ১০% মানুহেই সৎ, ৩০% হে গণ্ডগলীয়া। কিন্তু বিপদটো আহে বেলেগ ধৰণে; এই সৎ মানুহখিনিৰ ৪০% ৰে মুখ বন্ধ। "ঝামেলা"লৈ যাৰ নিবিচাৰে বাকী ৩০% ৰ ২০% ই নিজকলৈ ব্যস্ত থাকে। বাকী ১০% হে



প্ৰতিবাদী। অন্যায় সহ্য কৰিব নোৱাৰি ছলছুল কৰে। সেয়ে এই ১০% বহুতৰে অপ্ৰিয়ভাজন হোৱা দেখা যায়। যদিও সকলো এক গোট হৈ (এইটো প্ৰায় অসম্ভৱ) প্ৰতিবাদ যদিহে কৰিলে হেতেন তেন্তে মই ভাবো মৃত্যুৰ পিছত মানুহে বেলেগ স্বৰ্গলৈ যাব নিবিচাৰিলে হেতেন। গণ্ডগলীয়া ৩০% নিচিহ্ন হৈ গ'ল হেতেন। আমি ভাবো এবাৰ যত্ন কৰি চোৱাত জীৱশ্ৰেষ্ঠ হিচাপে মানুহৰ আপত্তি থাকিব নালাগে।

উপন্যাসখনৰ প্ৰসঙ্গলৈ আহোঁ; মাত্ৰ ৫০ টকা মূল্যৰ এখন ৯০ পৃষ্ঠা জোৰা উপন্যাস প্ৰকাশ কৰাৰ বাবে প্ৰকাশক নিঃসন্দেহে ধন্যবাদৰ পাত্ৰ। উপন্যাসখনত পাল'ছ হোটেলবোৰত সচৰাচৰ ঘটি থকা সঁচা ঘটনাবোৰ বৰ কৌশলেৰে মাৰ্জিত ভাষাত লিখকে ভাঙি ধৰিছে। অৱশ্যে লিখকে অকপটে স্বীকাৰো কৰিছে যে সত্য ঘটনাৰ আলমত কাল্পনিক নামেৰে চৰিত্ৰবোৰৰ উপস্থাপন কৰিছে। কেৱল দুই/তিনিটা খণ্ড হজম কৰিবলৈ টান পালো। লিখকে প্ৰথমৰ ধাৰাটো ধৰি ৰাখিব নোৱাৰিলে যেন ভাৱ হ'ল। কিবা হিন্দী ভাষাৰ "ফৰ্মুলা" চিনেমাৰ

দৰে নায়িকাক উচ্চাসনত বহুৱাই সামৰি ধলে যেন লাগিল। যি কি নহওঁক গোস্বামীলৈ ধন্যবাদ। আশাকৰো এনে সুন্দৰ উপন্যাস আৰু পাম ভৱিষ্যতে।

গাৰ্লছ হোটেলৰ কাহিনীবোৰতে অকণমান সংযোজন কৰিব বিচাৰিছো। মই থকা ঠাইডোখৰৰ সমীপত এটা "ৱৰ্কিং ৱমেন হোটেল" আছে। সেয়া ১৯৯০ চন মানৰ কথা। চাকৰি কৰিবলৈ গাঁৱৰ পৰা ছোৱালী এজনী আহিছিল। ব্যক্তিগত প্ৰতিষ্ঠান এটাত এজন নাম জুলা প্ৰসূতিৰোগ বিশেষজ্ঞই চাকৰি দিয়াইছিল। বিভিন্ন অজুহাতত ছোৱালী চহৰৰ বাহিৰলৈ যাব লগা হয়। পিছত আৰক্ষীৰ জালত পৰাত কথাটো ৰাষ্ট্ৰ হৈ গৈছিল যে এটা দুষ্ট চক্ৰই নগাওঁলৈ নি জোৰ জুলুমকৈ "ভিডিঅ' (Video) (তেতিয়া চি. ডি. অহা নাছিল) "ফিল্ম"ৰ গোপন ব্যৱসায়ত নমাইছিল। "ফিল্ম"ৰ বিষয় বোধকৰো পাঠকে অনুমান কৰিব পাৰিব। পিছতে অন্তঃসত্ত্বা ছোৱালী সৎ ছোৱালীৰ দৰে ঘৰ পাইছিলগৈ। হোটেলৰ পৰা খেদা খাইছিলেই ইতিমধ্যে। □

বিঃদ্ৰঃ ডিব্ৰুগড়ৰ পৰা প্ৰকাশিত একমাত্ৰ সাক্ষ্য বাতৰি "দৈনিক প্ৰতিক্ষণ"ত প্ৰকাশিত
(৩০ চেপ্তেম্বৰ, ২০০৯ চন) - প্ৰদীপ কুমাৰ চাহু, জ্যেষ্ঠ প্ৰবন্ধ বাণিজ্য বিভাগ





হৃদয়ৰ কান্দোন, সপোন আৰু বাস্তৱক
লৈ ভৱিষ্যতে অন্ধকাৰৰ গবাহত

ডিম্বেচৰ দিহিন্শীয়া
স্নাতক ৩য় বৰ্ষ

সপোন, দিঠকৰ মৰিচীকা মাথোন
জীৱন, দিঠকৰ পৰিণতিহে মাথোন
আশা জীয়াই থকাৰ প্ৰেৰণাহে মাথোন
আশাৰোৱে গীত গাই,
নিৰাশাই আবেগত চকুলো টোকে;
কব খোজা কথাৰোৰ যেনে
সাঁথৰ হৈয়ে বল।
এৰি অহা দিনৰোৰ যেন প্ৰতিটো দিনৰ
সাপু কথাহে।
সপোনৰোৰত যেন মামৰেহে ভৰিল।
এতিয়াহে চকুযোৰ বন্ধ কৰিবলৈও
ভয় লগা হ'ল,
অতীতৰ শৈশৱৰ সেই মধুৰ স্মৃতিৰোৰ ;
বোকা পানীৰে খেলা, পুতলাৰ কইনা-দৰা,
আৰু কত যে কি ;
আৰু 'অ',
অলপ কথাতেই থং আৰু অভিমানত ভৰি পৰা
সেই যে মুখখনি ;
এতিয়া যেন, কল্পনাৰ মানসপটত উটি-ভাঁহি ফুৰা
এখন প্ৰতিছবিহে মাথোঁ।
সূদূৰ ভৱিষ্যতৰ দিনৰোৰকলৈ, পৰিকল্পনা কৰাৰ
সাহস আৰু মোৰ নাই ;

'আৰু'

আৰু, যাৰ বৰ্তমানেই অন্ধকাৰৰ গবাহত /নাই
সি ভৱিষ্যতক চিন্তিকই বা কোন'টো সতে ?
সপোনৰোৰ, যেন প্ৰায় লুপ্তপায়ী অৱস্থাত
আশাৰোৰ যেন অন্ধকাৰৰ গবাহত পৰি
দিশহাৰা হৈছে।
আৰু জীৱনটো । জীৱনটো যেন ভগা কাচৰ, টুকুৰাহে ;
আজীৱন প্ৰচেষ্টাৰ শেষ পৰিণতি
'মৃত্যুদণ্ড'
এইয়াই যে, মোৰ জীৱন
তথাপিও, জীয়াই থকাৰ তৃষ্ণা,
নিঃচিহ্ন হব খোজা আশা আৰু সপোনৰোৰকলৈ।
এইয়া, মোৰ শেষ যাত্ৰা;
সূদূৰ ভৱিষ্যতলৈ,
অনন্তলৈ
দিগন্তলৈ



বিপ্লৱৰ সংজ্ঞা

দীপ মণি দাস
স্নাতক ৩য় বৰ্ষ

বিপ্লৱৰ সংজ্ঞা দিয়াৰ প্ৰয়োজন নাই
সভ্যতাৰ প্ৰতিটো স্তৰৰ প্ৰতিটো কঠিন শিলত
অংকিত তাৰ নাম
নিপীড়িতৰ নিভীক সুৰত উজ্বলি উঠে বিপ্লৱৰ গান,
পৃথিৱীৰ য'ত য'ত এচামৰ দ্বাৰা আন এচামক
শোষণ কৰাৰ স্বপ্নৰ বচিত হয়
য'ত য'ত গচকত কম্পিত হয় মানৱতা
বিপ্লৱৰ বঞ্জ সুক্ৰম আছে উদয় হয়।

অনন্য শিলালিপি

ডিম্বেচৰ দিহিঙ্গীয়া
স্নাতক ৩য় বৰ্ষ

পলাতক সময়ৰোৰক
ময়েই আৱদ্ধ/অৱকদ্ধ কৰিছোঁ
মোৰ কবিতাৰ ফাঁকে ফাঁকে।
মোৰ হৃদয়ৰ মাজত
খোদিত কৰিছোঁ বহুতো শিলালিপি।
হাঁহি কান্দোনৰ মাধুৰ্য্য ভৰা
আনন্দ আৰু বিষাদৰ
বহুতো সজল ইতিহাসেৰে।
সময়ৰ নিৰ্জন নদীয়েদি
মৃৎলধাৰে বাগৰি গ'ল
ক'ত পল অনুপল।
জীৱন নাটৰ অভিনয়েৰে
পূৰ্ণ হ'ল বামধেনুৰ বোল
একা বেকা বেখাৰে খোদিত হ'ল
মোৰ জীৱন সিকুৰ
এক অনন্য শিলালিপি
এক অনন্য শিলালিপি ॥

সেউজীয়া কেলাত মোৰ বৰ্তমান আৰু তুমি

ডিম্বেচৰ দিহিঙ্গীয়া
স্নাতক ৩য় বৰ্ষ

জোনাকত সাৰ পাই উঠিছে মোৰ সেউজীয়া প্ৰাণ
আশ্চৰ্য্য হৈ চাই বোলে
বুকুৰ সেউজীয়া বিশালতা,
বুকু ডুৰাই শুনিলো সেউজ পখীৰ কলৰ
জোনাকে জোনাকে বিয়পাই ৰাখিছে
হৃদয়ৰ সজীৱ আকুলতা।
সেউজীয়া কোলাত থৈ লিখি লৈচো বুকুত
প্ৰেমৰ কবিতা, অব্যক্ত কথাৰ মালিতা।
বুকুৰ বাটে ঘাটে মোৰ
কবিতাৰ সেউজীয়া পাত এতিয়া।
এইবাৰ মই সাগৰ পাৰ হৈ দূৰৈৰ দুখৰ বজাৰত
বিক্ৰী কৰি থৈ আহিছোঁ মোৰ দুখ
সাগৰৰ বুকুত ধুই আহিছোঁ
মোৰ সমস্ত অসুখ।
এতিয়া মোৰ কলিজাত মাখা জোনাক
চৌপাশে নিবিড় হৈ উঠিছে সেউজীয়া
এতিয়া হৃদয়ৰ চৌপাশে ফুলৰ সুগন্ধি
কিয়নো, প্ৰেমৰ পথাৰখন এনেই সেউজীয়া
তাতেই ইমান জোনাক।
আমিতো জীয়াই থাকিব লাগিব
জীৱনৰ মোহত,
জোনাকৰ মায়াত
সেউজীয়াৰ মায়াত ॥

প্ৰগল্ভতা

ভৰত গৌহাই
স্নাতক ৩য় বৰ্ষ

ফুলাম গামোচাত
মনৰ কথা
নিশাৰ জোনাকত
কবিতাৰ ভাষা
এখনি ছবি
নীলাভ আৰু তেজোময়
দিয়া মোক এখন হৃদয়
য'ত আছে
সহৃদয় প্ৰগল্ভতা



সুন্দৰ পৃথিৱী

মিনাক্ষী হাজৰিকা
স্নাতক ৩য় বৰ্ষ

হাতত এগটি বস্তি লৈ
আগবাঢ়ি যাব বিচাৰোঁ মই।
এখন অন্ধকাৰ পৃথিৱীত
হেৰাই যাব নিবিচাৰোঁ মই ॥
ক'লা ডাৱৰৰ আৱৰণ আঁতৰাই
চাৰিওদিশে গোধৰ কৰিব বিচাৰো মই।
সন্মুখলৈ অহা দুৰ্গম পথবোৰ পাৰাই
আগবাঢ়ি যাব বিচাৰোঁ মই ॥

হে প্ৰভু, শক্তি দিয়া
আগুৱাই যাবলৈ,
এখন সুন্দৰ, পৃথিৱী গঢ়িবলৈ।
য'ত নাই কোনো যত্নশা,
য'ত নাই কোনো মতভেদ।
মাথোঁ আছে মৰম,
মাথোঁ আছে ভালপোৱা
আৰু আছে প্ৰেমৰ সাগৰ.....

তুমি মোৰ হৈ থাকা

বিশ্বজ্যোতি কাকতি
স্নাতক ৩য় বৰ্ষ

তুমি মোৰ হৈ থাকা মণি
তুমি মাত্ৰ মোৰ হৈ থাকা,

তোমাৰ মৰমৰ সেউজীয়া ফুলনিত
মোক এটা বলিয়া ভোমোৰা হৈ
উৰি ফুৰিব দিয়া।

তোমাকেই মোৰ হৃদয়ত কৰি খোজো বাণী
হৃদয়ত নিভৃত কোণত থকা সিংহাসনত বহুৱাই
মোৰ হৃদয়ত বজাই বাথিব বিচাৰো
এখনি স্পন্দনিত বীণা।

ভয় নকৰিবা মণি...
তোমাৰ হৃদয়ৰ ফুলনিত
মোৰ মৌ প্ৰাণ ফুলবোৰৰ তালে তালে
উৰি উৰি মাত্ৰ তোমাক স্পৰ্শ কৰিব মন যায়,
এটি উম্মাদ ভয়াতুৰ দৰে।

তোমাৰ বাগিছাত নাচি বাগি
মোৰ হৃদয়তো ফুলৰ পাহি মেলিছে।

তুমি মোৰ হৈ থাকা মণি
তুমি মোৰ হৈ থাকিলে মোৰ সুপ্ত সপোনবোৰ
সাৰ পাই উঠিব।
হয়তো দিঠকৰ কোনোবা ক্ষণত
জীৱন্ত সপোনবোৰে নাচি উঠিব।



মই

মাধৱজ্যোতি ফুকন
স্নাতক ২য় বৰ্ষ



কালৰ সৰ্পিল গতিত দিকভ্ৰান্ত
আজি মই।
সাগৰৰ নীলা জলবাশিৰ মাজত
দিশ বিচাৰি হাবাথুৰি খোৱা
নাৱৰীয়াজনৰ দৰে মই,
বহুতৰ মাজতো যেন
মই অকলশৰীয়া।
জীৱন, সপোন সকলোৱে মোক
উপহাস কৰে।
কিয় এনেভাৱ হয়
বান্ধৱেও যেন মোৰ
সংগ এৰে !
কোনো প্ৰথাৰে সমিধান নাই আজি
মোৰ হাতত ...
কাষত সকলো আছে
তথাপি যেন উৰুঙা উৰুঙা
অসম্পূৰ্ণ সকলো
আৰু অসম্পূৰ্ণ মই ???



ভগ্ন হৃদয়ৰ কান্দোন

মাধৱজ্যোতি ফুকন
স্নাতক ২য় বৰ্ষ

দুচকুত এইয়া যে দেখিছো
দুধাৰি তপত চকুলো
সেইয়া তোমাৰ বাবে
মাথো তোমাৰ বাবে।
চাৰিওফালে দেখো মাথো
মোৰ বিষাদৰ ছাঁয়া,
যি মৰমৰ হেপাহত আতুৰ মই
বান্ধৱত পাম জানো তাৰ
স্নেহ আলিঙ্গন।
নিয়তিৰ কোলাত হালি-জালি
লভিলো অটল বেদনা;
পিছে, এই তিভু শূণ্যতাত
নিঃস্ব নহওঁ মই
কিয়নো অপেক্ষাৰ অৱসাদে
জুকলা কৰা মোৰ
ভগ্ন হৃদয়ৰ কোনোবা
কোণত সদায়ে বিৰাজি
থাকিব এক অৰোধ আশা
তোমাৰ আলিঙ্গনৰ উত্তাপত
নিঃশেষ হোৱাৰ এক
অবুজ আশা



মৌনতা

ভৱানন্দ গগৈ
স্নাতক ৩য় বৰ্ষ



হে মৌনতা, হৃদয়খন তোমাৰ বাবেই কোলাহলেৰে
চাকি খব খোজো !
হে, মৌনতা, তুমি মোক উতলা কৰিলা ।
এতিয়া মোক যি ৰূপে দেখিছা মোৰ জীৰ্ণ সাজৰ মাজত
সেইয়া মোৰ কলিজাৰ প্ৰতিবাদৰ তুমুল উৰ্দ্ধ মুকনিৰ ছবি ।
আৰু তাৰ ভিতৰতেই দেহৰ তেজেৰে প্ৰাৰিতা কৰিছো
জীৱনৰ বিশাল সমুদ্ৰ ।

হে মৌনতা, মাজে মাজে সোমাই আছে বুকুলৈ দুখসন্তপৰ্ণে
সোমাই আছে ডীৱনলে বা-মাৰলি কিম্বা জীৱনৰ
দুৰাৰোগ্য ব্যাধি ।
তথাপি তেনে সময়ত নাথাকে প্ৰয়বত অথবা আপোন সংগী ।

মোৰ তুমুকলি হৃদয়ৰ প্ৰাণৰ বাৰ্তা প্ৰিয়জনলৈ
যি বৈ আছে আশাৰ উপকূলত তোমাৰ সতে

হে মৌনতা গাব দিয়া মোক ঋতুৰ প্ৰাৰ্থনা ।

বিষাদৰ এখন ছবি

বিকাশ ফুকন
স্নাতক ৩য় বৰ্ষ

কোনেও নভবাকৈ পাৰ হৈ গ'ল উদ্বিগ্ন বহুতে বসন্ত
তোমাৰ কবিতাৰ সংবাদত তাৰ উল্লেখ আছিল
তীব্ৰ আকুলতাৰ আগত দৌৰি থাকে
সেই বসন্তৰ অনুরাগ,
ভাগি পৰা সুখৰ পৰ্জাত, সময়ৰ লুকাভাকুত,
তুমিও জানো নাছিলি লুকাই ।
হাতত এপাহি গোলাপ লৈ, কত গধূলি তুমি মাতিছিলি
নিজান নদীৰ দাঁতিলে !!
... .. কেনি গ'ল সেই সুখৰ বালিচৰ ?
সময়ক ভয় কৰা তোমাৰ নিশাৰ সাঁচিপাত
উৱলি গ'ল নিৰৱে ।
সোয়ে মই কেৰুটাছৰ মাজতেই আঁকি খব খুজিছো
প্ৰেমৰ এখন চিৰজন্ম অখচ
বিশ্বস্তে ছবি !!





মহৎ লোকৰ বাণী

মহামানৱ সকলৰ মহৎ বাণীসমূহ আমাৰ জীৱনৰ আধাৰ স্বৰূপ। উপদেশতকৈ আহি শ্ৰেষ্ঠ। সেয়েহে তেখেতসকলৰ জীৱন আদৰ্শ অনুকৰণ কৰি নিজক গড় দিয়াৰ চেষ্টা কৰাই আমাৰ জীৱনৰ মূল লক্ষ্য। গতিকে আধ্যাত্মিক শিক্ষাৰ জৰিয়তে শাৰীৰিক তথা মানসিক উৎকৰ্ষ সাধন কৰাৰ লক্ষ্যৰে এই মহৎ বাণী সমূহ আগবঢ়ালো।

- ১। কাকো বেয়া নাচোৱা, বেয়া নক'ৱা, বেয়া নুশুনোৱা : তোমাৰ মন সলনি হ'ব।
- ২। কাকো মিচা নক'ৱা, ফাকি নিদিবা, অন্যায় নকৰিবা, বিশ্বাস হেৰাই যাব।
- ৩। কাকো অযথা সন্দেহ নকৰিবা, অশিষ্টাচাৰ নকৰিবা : শান্তিৰ বাতাবৰণ ধ্বংস হ'ব।
- ৪। কথাবেই হওঁক বা কামাবেই হওঁক কাৰো অন্তৰত কষ্ট নিদিবা : ভগবান অসন্তুষ্ট হ'ব।
- ৫। হিংসা, পৰনিন্দা, কপত ভাৱে নাৰাখিবা : নিজাবেই অমঙ্গল হ'ব।
- ৬। খং নকৰিবা : নিজাবেই সৰ্বনাশ হ'ব।
- ৭। কাকো ঘৃণা নকৰিবা : নিজাবেই ঘৃণাৰ পাত্ৰ হ'ব।
- ৮। আত্মগৌৰৱ নকৰিবা : ভেদভাৱে আহিব।
- ৯। দৰ্প-অহঙ্কাৰ নকৰিবা : পতন হ'ব।
- ১০। অসৎ সংগ নলবা : চৰিত্ৰত দাগ পৰিব।
- ১১। মান নিবিচাৰিবা : অপমানিত হ'ব।
- ১২। অযথা সময় নষ্ট নকৰিবা : জীৱন বিপন্ন হ'ব।
- ১৩। পিতৃ-মাতৃক অৱজ্ঞা নকৰিবা : দুখত ভুগিবা।
- ১৪। হৰি বিনে জানেত আশ্ৰম নলবা : মানৱ জন্ম বৃথা হ'ব।
- ১৫। তিনিটা কথা কেতিয়াও নাপাহৰিবা : কৰ্তব্য, ঋণ আৰু আত্মসন্মান।
- ১৬। তিনিটা বাস্তৱে জীৱন নষ্ট কৰে : কু-চৰিত্ৰ, আলস্য, অহঙ্কাৰ।
- ১৭। তিনিটা বস্তুৱে আমুস কামায় : অসৎ চিন্তা, পৰৰ অনিষ্ট আৰু আত্ম গৌৰৱ।
- ১৮। তিনিটা বস্তুৱে জীৱন মহৎ কৰি তোলে : ভগৱৎ ভক্তি, সংচিন্তা আৰু অধ্যয়ন।
- ১৯। তিনি গুৰুক সদায় ভক্তি কৰি চলিব লাগে : আদিগুৰু, শিক্ষাগুৰু আৰু দীক্ষাগুৰু।
- ২০। তিনিটা বস্তু সদায় নিজৰ অধীনত ৰাখিব লাগে : কাম, ক্ৰোধ আৰু মোহ।
- ২১। তিনিটা বস্তুৱে জীৱনত কাকো অপেক্ষা নকৰে : জন্ম, মৃত্যু আৰু সময়।

সংগ্ৰাহক : সৌমাৰজ্যোতি সোনোৱাল
মাত্ৰ ২য় বৰ্ষ

শিৱ চক্ৰাত ৩৩৮

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