

46th Edition of

BANIJYA DARPAN



DHSK COMMERCE COLLEGE

DIBRUGARH

Editor
Rizwan Khan



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BANIJYA DARPAN

বাণিজ্য দর্পণ



**The Annual College Magazine
of
DHSK Commerce College
Dibrugarh - 1**

Editor :
Rizwan Khan

*46th Edition of Baniya Darpan
Year : 2008-2009*

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To our Principal : Prof. D. J. Bhattacharjee

*To all the members of Editorial Board for their co-operation and
valuable suggestions :*

To our contributors :

*To the Management & Staff of
M/s Park 'N' Offset, Dibrugarh*

Editor



D.H.S.K. Commerce College

P.O. Dibrugarh (Assam) - 786 001

Prof. D. J. Bhattacharjee
Principal



Message from the Principal

It is very pleasure to know that the 46th issue of our 'Banijya Darpan' is coming out shortly. It is my privilege to convey my good wishes through this magazine. I convey my heartfelt thanks to the members of the Editorial Board for the much needed encouragement and support. And I give special thanks to the Editor Mr. Rizwan Khan (2009-2010) and all the members of the Union Body who are with us during the session providing us the strength. I would like to thank our team of lecturers who are dedicated and can be compared with the best of the rest. We work like a family here and this spirit that has kept the institution going for the past 48th years of its existence.

The college magazine, reflects the hidden talents of the students through creative and analytical writing. The present issue of the 'Banijya Darpan' though late, I am confident, will be able to bridge the past glory and future dream of ours.

Sd/-

Prof. D. J. Bhattacharjee
Principal

DHSK Commerce College, Dibrugarh



D.H.S.K. Commerce College

P.O. Dibrugarh (Assam) - 786 001



Our Honourable Vice Principal

Prof. (Mrs.) K. Khound

Now Principal

From the Editor's Pen



The publication of the Annual Issue of the D.H.S.K, Commerce College magazine is an event that everyone looks forward to with anxiety because it is the mirror reflecting that talent and image of the institution. And to be the student editor of the magazine is really a unique privilege carrying with it a great responsibility and challenge.

With modesty I accepted the responsibility in 2008 as the student editor and am proud to hand over this annual issue of D.H.S.K; Commerce magazine for the year 2008-2009 to you. At the outset, I beg apology for the inordinate delay in the publication of this issue; the circumstance however, were beyond control and unfortunate.

Banijya Darpan is a published every year to highlight the hidden talent of the student and to encourage them. However, I felt dismayed because of the lukewarm response of my friends and most of them were reluctant to contribute for the magazine whatever might have been the reasons, I take this opportunity to request all the students of the college to always come forward and contribute whatever they can for the college magazine as well as to take an active part in all the literary activities in the institution.

I am thankful to the advisor and the incharge who helped me a lot in getting this volume published.

I hand over this issue of 'Banijya Darpan' to all my student friends with best wishes and success in life.

Rizwan Khan

Editor, College Magazine

Session 2008-09



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- সাধাৰণ সম্পাদকৰ প্ৰতিবেদন -

জয়জয়তে ডিব্ৰুগড় হনুমানবল্লী সুবৰ্জমল কানৈ বাণিজ্য মহাবিদ্যালয়ৰ সন্মানীয় অধ্যক্ষ মহোদয় শ্ৰীৰাজ্যোতি ভট্টাচাৰ্য, উপাধ্যক্ষ প্ৰফেচাৰ কল্পনা খাউণ্ড ও সমূহ শিক্ষাগুৰু, ছাত্ৰ একতা সভাৰ বিষয়ববীয়া আৰু ছাত্ৰ ছাত্ৰীসকল আৰু বন্ধু বান্ধৱ সকললৈ মোৰ আন্তৰিক শ্ৰদ্ধাৰে সেৱা আৰু মৰম আগবঢ়াইয়ো।

পোন প্ৰথমে মই ২০০৮-২০০৯ বৰ্ষৰ ছাত্ৰ একতা সভাৰ নিৰ্বাচনত যিসকল ছাত্ৰ-ছাত্ৰীয়ে তেওঁলোকৰ বহুমূলীয়া ভোটদান কৰি মোক সাধাৰণ পদৰ বাবে জয়যুক্ত কৰিলে তেওঁলোকলৈ মোৰ আন্তৰিক ধন্যবাদ জ্ঞাপন কৰিলো।

ডিব্ৰুগড় হনুমানবল্লী সুবৰ্জমল কানৈ বাণিজ্য মহাবিদ্যালয়ৰ দেৱ এখন সুনাম, উচ্চ শিক্ষা প্ৰতিষ্ঠানৰ ছাত্ৰ একতা সভাৰ সাধাৰণ সম্পাদকৰ পদত অধিষ্ঠিত হবলৈ পাই আনন্দ লাভিছিলো। ইয়াৰ পাছতে মই শপত গ্ৰহণ কৰি, এই পদৰ গুৰু দায়িত্ব গ্ৰহণ কৰিছিলো।

এই শিক্ষা প্ৰতিষ্ঠানৰ সাধাৰণ সম্পাদকৰ দায়িত্ব গ্ৰহণ কৰিয়েই ৪৬ তম বাৰ্ষিক মহাবিদ্যালয় সপ্তাহৰ আয়োজন কৰিছিলো। বাৰ্ষিক মহাবিদ্যালয় সপ্তাহ আয়োজনত মোক আমাৰ শিক্ষাগুৰু, ছাত্ৰ একতা সভাৰ বিষয়ববীয়া লগতে ছাত্ৰ-ছাত্ৰী সকলে সকলো দিশতে দিহা পৰামৰ্শ আৰু সহায় সহযোগিতা আগবঢ়াইছিল। আৰু মই সফল ভাৱে এই বাৰ্ষিক মহাবিদ্যালয় সপ্তাহ আয়োজন কৰিবলৈ সক্ষম হৈছিলো। বাৰ্ষিক মহাবিদ্যালয় সপ্তাহত বিভিন্ন প্ৰতিযোগিতা সমূহত ছাত্ৰ-ছাত্ৰীয়েই ভাগ লয় আৰু তেওঁলোকৰ মাজত সোমাই থকা প্ৰতিভা সমূহ প্ৰকাশ পাইছিল। বাৰ্ষিক মহাবিদ্যালয় সপ্তাহৰ সামৰিপি অনুষ্ঠানত আমাৰ সভাত বিশিষ্ট অতিথি হিচাবে ডিব্ৰুগড় জিলা ছাত্ৰ সন্থাৰ সাধাৰণ সম্পাদক শ্ৰীযুত শুভাকৰণ কোহাট্টী দেৱক আমন্ত্ৰণ কৰিছিলো।

মোৰ কাৰ্যকালৰ সময়তে আমাৰ অতি সন্মানীয় আৰু আমাৰ সকলোৰে মৰমৰ অধ্যক্ষ ড° বন্ধুনাথ বৰবৰা আৰু প্ৰফেচাৰ এইচ. এম. যাদৱ ছাৰ (H.O.D. of Accounts) বিদায় সন্ত্ৰাষণ জনোৱা হৈছিল।

বিগত বছৰৰ দৰে মোৰ বৰ্ষতো মহাবিদ্যালয়ত সবস্বতী উৎসৱ নৱাগত আদৰণি, শিক্ষক দিৱস আদি সকলোৰে সহায় অতি উলহ মালহেৰে পালন কৰা হয়। নৱাগত আদৰণি সভাত অতিথি হিচাবে প্ৰাক্তন অধ্যক্ষ ড° বন্ধুনাথ বৰবৰা দেৱক আমন্ত্ৰণ কৰিছিলো। মোৰ কাৰ্যকালত বিভিন্ন গুৰুত্বপূৰ্ণ চেমিনাৰ আদি অনুষ্ঠিত কৰা হৈছিল। ইয়াৰ লগতে জুওৰ এক ৰক্তদান কেম্প, ৩০ অক্টোবৰত হোৱা ৰোমা বিশ্কাৰণত নিহত সকলৰ প্ৰতি শ্ৰদ্ধা ৰাখি তেওঁলোকৰ আত্মাৰ সদগতি কামনা কৰি এক সান্ত্বিত্ব সমদল ওলোৱা হৈছিল।

সাধাৰণ সম্পাদক পদত অধিষ্ঠিত হোৱাৰ পৰা কাৰ্যকালৰ শেষলৈকে বহুজন আগবঢ়োৱা দিহা পৰামৰ্শ ততা সহায় সহযোগিতা উল্লেখনীয়। এই ক্ষেত্ৰত প্ৰতিটো পদক্ষেপত আগবঢ়োৱা পৰামৰ্শৰ বাবে অধ্যক্ষ মহোদয় শ্ৰীৰাজ্যোতি ভট্টাচাৰ্য, উপাধ্যক্ষ কল্পনা খাউণ্ড বাইদেউ, নাচিম আলি ছাৰ, ডঃ কে. এম. ভাগৱতী চাৰ, প্ৰফেচাৰ ভূপেইছ ভাণ্ডাৰী, নৱজ্যোতি ছাৰৰ ওচৰত মই চিৰ কৃতজ্ঞ হৈ ব'লো। ছাত্ৰ একতা সভাৰ সমূহ বিষয়ববীয়া তথা বন্ধু-বান্ধৱীক ধন্যবাদ জ্ঞাপন কৰিছো। প্ৰতিটো পদক্ষেপত বিশেষভাৱে সহায় সহযোগিতা কৰা ছাত্ৰ জয়দীপ বৰুৱা, বিদিশ সোনোৱাল, যাক্ষুৰ্য দত্ত, অভিনাস দাসলৈ কৃতজ্ঞতা আগবঢ়ালো।

সদৌ শেষত কানৈ বাণিজ্য মহাবিদ্যালয়ৰ আন্তৰিক শ্ৰদ্ধাৰে উজ্বল ভৱিষ্যত কামনা কৰি মোৰ সম্পাদকৰ প্ৰতিবেদন সামৰণি মাৰিলো।

“জয়তু কানৈ বাণিজ্য মহাবিদ্যালয়

জয়তু কানৈ বাণিজ্য মহাবিদ্যালয় ছাত্ৰ একতা সভা”

“জয় আই অসম”

পাৰ্থজীৎ বৰা

(সাধাৰণ সম্পাদক, ২০০৮-২০০৯বৰ্ষ)

BANIJYA DARPAN

Our Editors till date

Year	Editors
1964-65	Shri Lalit Baruah
1966-67	Shri Laksheswar Moran
1967-68	Shri Bansidhar Sarma
1968-69	Shri Pitambar Borgohain
1970-71	Shri Deoki Nandan Deorah
1971-72	Shri Anop Gogoi (Not published)
1972-73	Shri Birendra Kr. I Medhi (Not Published)
1973-74	Shri Jogesh Dhadumia
1974-75	Shri Bhupendra Sarma
1975-76	Shri Ashok Chowdhury
1976-77	Shri Suriya Kanta Hazarika
1977-78	Shri Gautam Mazumdar
1978-79	Shri Ravindra Shingh Sehara
1979-80	Shri Kamal Chandra Chutia
1980-81	No Election Held
1981-82	Shri Partha Pratim Bhuyan
1982-83	Shri Gunjan Bora (Not Published)
1983-84	Shri Nirupama Gogoi
1984-85	Shri Mithu Bhattacharjee
1985-86	Shri Devanuj Dhar (Not Published)
1987-88	Shri Guru Bachan Singh
1988-89	Shri Rohini Kr Gogoi (Not Published)
1989-90	Shri Dhairzya Hazarika
1990-91	Miss Karuna Hazarika
1991-92	Shri Nipon Hazarika
1992-93	Shri Giyas Ali
1993-94	Shri Baikuntha Gogoi (Not Published)
1994-95	Shri Kiran Chetia
1995-96	Shri Prasanta Borpatra Gohain
1996-97	Shri Jitendra Ojha
1997-98	Shri Hemanta Tamuli (Not Published)
1998-99	No Election Held
1999-2000	Shri Amarjit Gogoi
2000-01	Shri Muzamil Rahim
2001-02	Shri Gaurav Bhattacharya
2002-03	Shri Diganta Rajkhowa
2003-04	Shri Mujibuddin Ahmed
2004-05	Shri Amlan Gogoi
2005-06	Shri Diju Pratim Saikia
2006-07	Shri Madhurjya Dutta
2007-08	Shri Diganta Jyoti Borgohain
2008-09	Shri Rizwan Khan

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5. Sri D. Chetia, 4th Grade
6. Sri D. Gogoi, 4th Grade

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List of Principals of D.H.S.K. Commerce Collge

NAME	PERIOD
Dr. L. P. Dutta, MA, BL, Ph.D	July, 1960 - June, 1963
Dr. N. K. Basu, MA, BI, D. Phil	July, 1963 - October, 1974
Shri P. C. Jain, M.Com., Shastri	November, 1974 - October, 1985
Sri S. Ahmed, M.Com., LLB	October, 1985 - March, 1989 (Acting)
Dr. C.D. Mishra, M.Com., Ph.D	April, 1989 - June, 1992 (Acting)
Shri G. Adhikari, MA	July, 1992 - October, 1993 (Acting)
Shri M. M. Das, MA, LLB	October, 1993 - March, 2003
Dr. S. N. Mahatma, M.Com., Ph.D	April, 2003 - January, 2004 (Acting)
Dr. R. N. Barbara, M.Com, Ph.D	February, 2004 - January, 2009
Shri D. J. Bhattacharjee, MA	February, 2009 - February, 2010
Mrs. K. Khound, M.A., LLB	February, 2010 - Continuing

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Union Scretary :
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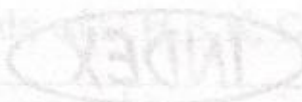
Games Secreary :
Sanju Roy

Secretary Girl's Common Room :
Pritisna Borah

Magazine Secretary :
Rizwan Khan

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SEGMENT REPORTING IN INDIA AS PER ACCOUNTING STANDARD-17

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INTRODUCTION:

The concept of segment reporting is applicable to an enterprise having diversified operations. In recent years, many business enterprises have broadened the scope of their activities to encompass different industries, foreign countries and markets due to economic liberalization. The diversified companies with their operations in different industries, activities and geographical areas have made us feel the need for introducing some changes in the corporate financial reporting practices as the consolidated financial statements have become less meaningful for a diversified company whose operations comprise of a number of activities in different geographical areas with different profitability, risk and growth characteristics etc. Consolidated operating results from various product lines and markets do not provide a reasonable basis for analyzing the overall financial condition and profitability. Therefore, the financial statement users look for segment information which they find more useful in assessing the company's present standing, the past results and the future prospects. In short, segment reporting seeks to provide disaggregated information to the users for better investment decision making.

OBJECTIVES:

The present study seeks to fulfill the following objectives:

- (1) To assess the need and significance of segment reporting.
- (2) To highlight the main provisions of the Accounting Standard- 17 relating to segment reporting.
- (3) To discuss the accounting problems associated with segment reporting.
- (4) To draw conclusions and offer some suggestions for further improvement of segment reporting in India.

SCOPE:

The scope of the present study has been kept confined to segment reporting in India as per Accounting Standard 17 issued by the ICAI. Therefore, issues not directly connected with or relevant to the said standard have been ignored.

METHODOLOGY:

The above study is based on a close observation of the Accounting Standard-17 issued by the ICAI and the Annual Report of some companies for the accounting year 2001-2002 only. Some selected books, articles, journals and newspapers have also been referred to. Materials available in the



electronic media were also scanned for the above study.

NEED AND SIGNIFICANCE OF SEGMENT REPORTING:

The following considerations justify the necessity of segment reporting as it offers some advantages of immense value to the users of financial statements.

- (a) "Many enterprises provide groups of products and services or operate in geographical areas that are subject to differing rates of profitability, opportunities for growth, future prospects, and risks. Information about different types of products and services of an enterprise and its operations in different geographical areas-often called segment information-is relevant to assessing the risks and returns of a diversified or multi-locational enterprise but may not be determinable from the aggregated data. Therefore, reporting of segment information is widely regarded as necessary for meeting the needs of users of financial statements."¹(Endnotes)
- (b) "Diversified companies present a peculiar and special problem for investment decision making".² The segment disclosures in company annual reports are mainly useful to investors for investment decisions. It is also useful to other interested users, such as employees, customers and government, etc.
- (c) "Consolidated statements enable the management to hide information from

external reporting. Some segments may be running at a loss, but the consolidated statements will merely show the average profit figure of all the segments taken together. It is, therefore, necessary that along with consolidated information, segment information is also provided to the users".³

It is; thus, clear that through segment reporting if investors are provided with information about profitability, risk and growth of the different segments of a company's operations, they will be better able to assess the earnings potential and the risk of the company as a whole. Moreover, the investors will be able to predict more accurately an enterprise's future earnings and cash flows.

HIGHLIGHTS OF ACCOUNTING STANDARD-17:

This standard has been made applicable w.e.f. 1-4-2001 for accounting period commencing on or after 1-4-2001.

The standard is mandatory for (1) all listed companies, (2) companies in the process of issuing securities to be listed, (3) all enterprises commercial/industrial/ business having turnover exceeding Rs 50 Crores. It will be recommendatory for other enterprises. The standard deals with reporting financial information on different product and services and different geographic areas of operation.

This statement should be applied in presenting general purpose financial statements. An enterprise should comply with the requirements of this statement fully and not selectively.

The basic principles of the standard are (a) business and geographical segment, (2) primary and secondary segment, (3) reportable segments, (4) disclosure, (5) reporting and (6) presentation.

A business segment is a distinguishable component of an enterprise that is engaged in providing an individual product or service or a group of related products or services and that is subject to risks and returns that are different from those of other business segments. Factors that should be considered in determining whether products or services are related include: (a) the nature of products or services, (b) the nature of production processes, (c) the type or class of customers for the products or services, (d) the methods used to distribute the products or provide the services, and (e) if applicable, the nature of the regulatory environment, for example, banking, insurance, or public utilities.

A geographical segment is a distinguishable component of an enterprise that is engaged in providing products or services within a particular economic environment and that is subject to risks and returns that are different from those of components operating in other economic environments. Factors that should be considered in identifying geographical segments include: (a) similarity of economic and political conditions, (b) relationship between operations in different geographical area, (c) proximity of operations, (d) special risks associated with operations in a particular area, (e)

exchange control regulations, and (f) the underlying currency risks.

A reportable segment is a business segment or a geographical segment identified on the basis of foregoing definitions for which segment information is required to be disclosed by this statement.

Enterprise revenue is revenue from sales to external customers as reported in the statement of profit and loss.

Segment revenue is the aggregate of (a) the portion of enterprise revenue that is directly attributable to a segment, (b) the relevant portion of enterprise revenue that can be allocated on a reasonable basis to a segment, and (c) revenue from transactions with other segments of the enterprise but excluding extra-ordinary items as defined in AS-5, interest or dividend income including interest earned on advances or loans to other segments unless the operations of the segment are primarily of a financial nature.

Segment expense is the aggregate of (a) the expenses resulting from the operating activities of a segment that is directly attributable to the segment and (b) the relevant portion of enterprise expenses that can be allocated on a reasonable basis to the segment, including expenses relating to transactions with other segments of the enterprise but excluding extraordinary items as defined in As-5, interest expenses as aforesaid, losses on sale of investment or losses on extinguishment of debts and income tax expenses and general administrative expenses, head office expenses etc.



Segment result is the segment revenue less segment expenses.

Segment assets are those operating assets that are employed by a segment in its operating activities and they are either directly attributable to the segment or can be allocated to the segment on a reasonable basis. It may be noted that if the result of a segment includes interest or dividend income, its segment assets includes the related receivables, loans, investments, or other interest or dividend generating assets. However, segment assets do not include income tax assets.

Segment liabilities are those operating liabilities that result from the operating activities of a segment and that either attributable to the segment or can be allocated to the segment on a reasonable basis. If the segment result of a segment includes interest expense, its segment liabilities include the related interest bearing liabilities. However, segment liabilities do not include income tax liabilities.

Identifying Reportable Segments:

For the purpose of this standard, reportable segments are first identified and then their expenses, revenue income, assets, liabilities and accounting policies are disclosed. A business/geographical segment becomes a reportable segment if; (a) segment revenue from sales to external customers and from transactions with other segments is 10% or more of total revenue; or

(b) segment result whether profit or loss is 10% or more of the combined result of 'all segments in profits' or 'all segments in loss', whichever is greater in absolute amount; or

(c) segment assets are 10% or more of the total assets of all segments.

Once a segment is identified as reportable, it will continue to be reportable segment, even if conditions mentioned above are not fulfilled in the subsequent years. Moreover, additional reporting segments should be identified if total revenue of all identified reportable segments is less than 75% of total revenue of all segments.

Primary Reporting Format:

The disclosure requirements summarized hereunder should be applied to each reportable segment based on primary reporting format of an enterprise.

Segment revenue: classified into segment revenue from sales to external customers and segment revenue from inter segment transactions; (b) segment result; (c) total carrying amount of segment assets; (d) total amount of segment liabilities; (e) total cost incurred during the period to acquire segment assets that are expected to be used during more than one period (tangible and intangible fixed assets); (f) total amount of expenses included in the segment result for depreciation and amortization in respect of segment assets for the period; and (g) total amount of significant non-cash expenses, excluding depreciation and amortization in

respect of segment assets, that were included in segment expenses and, therefore, deducted in measuring segment result. An enterprise that reports the amount of cash flows from operating, investing, and financing activities of a segment need not disclose depreciation and amortization expenses and non-cash expenses in the above manner.

An enterprise should present reconciliation between the information disclosed for reportable segments and the aggregate information in the enterprise financial statements. In presenting the reconciliation, segment revenue should be reconciled to enterprise revenue; segment result should be reconciled to enterprise net profit or loss; segment assets should be reconciled to enterprise assets; and segment liabilities should be reconciled to enterprise liabilities.

Secondary Segment Information:

If primary format of an enterprise for reporting segment information is business segments, it should also report the following information:

(a) segment revenue from external customers by geographical area based on the geographical location of its customers, for each geographical segment whose revenue from sales to external customers is 10% or more of enterprise revenue; (b) the total carrying amount of segment assets by geographical location of assets, for each geographical segment whose segments assets are 10% or more of the total assets of all geographical segments; and (c) the total cost incurred during the period to

acquire segment assets that are expected to be used during more than one period (tangible and intangible fixed assets) by geographical location of assets, for each geographical segment whose segments assets are 10% or more of the total assets of all geographical segments.

If the primary format of an enterprise for reporting segment information is geographical segments (whether based on location of assets or location of customers), it should also report the following segment information for each business segment whose revenue from sales to external customers is 10% or more of enterprise revenue or whose segment assets are 10% or more of the total assets of all business segments;

(a) Segment revenue from external customers; (b) the total carrying amount of segment assets; and (c) the total cost incurred during the period to acquire segment assets that are expected to be used during more than one period (tangible and intangible fixed assets).

If primary format of an enterprise for reporting segment information is geographical segment that are based on location of assets, and if the location of customers is different from the location of its assets, then the enterprise should also report revenue from sales to external customers for each customer based geographical segment whose revenue from sales to external customers is 10% or more of enterprise revenue.

If primary format of an enterprise for reporting segment information is



geographical segments that are based on location of customers, and if the assets of the enterprise are located in different geographical areas from its customers, then the enterprise should also report the following segment information for each asset-based geographical segment whose revenue from sales to external customers or segment assets are 10% or more of total enterprise amounts: (a) the total carrying amount of segment assets by geographical location of the assets; and (b) the total cost incurred during the period to acquire segment assets that are expected to be used during more than one period (tangible and intangible fixed assets) by location of assets.

Other Disclosures:

In measuring and reporting segment revenue from transactions with other segments, inter segmental transfers should be measured on the basis that the enterprise actually used to price those transfers. The basis of pricing inter-segment transfers and any change therein should be disclosed in the financial statements.

Changes in accounting policies:

Changes in accounting policies adopted for segment reporting that have a material effect on segment information should be disclosed. Such disclosure should include a description of the nature of the changes, and the financial effect of the change if it is reasonably determinable.

A specimen suggested format for segment reporting has been included in Appendix-1.

ACCOUNTING PROBLEMS ASSOCIATED WITH SEGMENT REPORTING:

The following problems usually arise while preparing segment reports. The problems are briefly discussed hereunder:

- (a) Much of segment results depend on inter-segmental transfer pricings which are not always logically established. There may be some diversified companies having voluminous amount of inter-segments transfers. These transfers may be valued at cost, cost plus, market price, or any other negotiated price. Different methods adopted for such valuation will yield misleading operating result for the segments.
- (b) "How a diversified company would be fractionalized for reporting purpose is a problem in segment reporting."⁴ A diversified company may be divided for the purpose of segment reporting on the basis of product or product lines, legal entities, organizational divisions, markets, and industry groupings. "Conceptually each of the bases is possible and may be valid and useful in certain instances, but practically, some of them present serious difficulties and limitations and are of questionable usefulness".⁵ Unless the bases selected for the purpose of segment reporting actually represent the company and reveals the way it functions and the varying rate of profit, degree of risk involved and growth potentialities etc., reports of operating

data by segments are unlikely to be of any real use.

(c) Segments revenues and expenses are not distinguishable objectively in many cases. A diversified enterprise producing several products or having different activities will have some common costs like general administrative and selling and distribution expenses etc. Such joint costs are difficult to be allocated on a logical basis.

(d) "A problem can arise in distinguishing common costs from general corporate expenses. General corporate expenses are not operating expense from the point of view of any operating segments; they are incurred for the benefit of the corporation as a whole and can not be reasonably allocated to any other operating segments".⁶

(e) Segment reporting involves some extra costs of disclosure. Supplying additional information for various segments increases the operating costs of the enterprise for collection, processing and dissemination of such segment information to the users.

(f) Another problem of segment reporting is related to competitive implications that may occur as a result of segment reporting. It is often contended that disclosure of profitable segments will attract competitors as the company secrets will no longer remain a secret while the loss making segments may become the target of unwanted action. Pressure from shareholders may be mounting on the management for their sale in order to eliminate losses or improve profitability. Management may be forced to take some unwanted action in undue haste.

CONCLUSION & SUGGESTIONS:

"Promulgation of mandatory standard on segment reporting is an important benchmark towards transparent corporate reporting. This will make it easy to evaluate the management's operating and financial strategies."⁷ Segment reporting is extremely useful to the users of financial statements in order to (a) better understand the performance of the enterprise, (b) better assess the risks and returns of the enterprise; and (c) make more informed judgments about the enterprise as a whole.

In order to overcome the problems mentioned above, the following suggestions may be considered:

- (a) For a meaningful segment reporting, there is a need for adopting a logical method of inter-segment transfer pricing. The idea behind selection of a sound method of inter-segment transfer pricing is to motivate employees and to actually measure the success of the segments as accurately as possible. Inter-segment transfers may be effected at rates as per the prevailing price list of the company and a disclosure of the same should be given by way of notes to accounts for enabling the users of the financial statements to know the basis adopted by the company for inter-segment transfer pricing.
- (b) For overcoming the problem of joint cost allocation, the contribution margin approach for reporting segment results should be adopted. With this approach, only identifiable



costs will be deducted from segment revenue and gross segment margins will be better reflected.

- (c) For identifying the reportable segments, the companies do not have any other option than to depend on the Accounting Standard-17. Still there exists scope to evolve some alternative ways to enforce internationally recognized and harmonized standards of products and service classification as the basis of segment reporting. Hence, "rather than depending on the ICAI standard, SEBI would do well to enforce internationally recognized and harmonized standards of product and service classification as the basis of segment reporting".⁸⁸
Sampathkumar,

D. Segment Reporting: Hurdles in Enforcement Business Line. Financial Daily from the Hindu Group of Segment Reporting is, indeed, extremely useful to the investors. The usefulness of segment data is that it enables us to better understand the sources of a firm's profitability and growth".⁹ The standard of disclosure of segment data unlike many other accounting standards could affect stock valuation significantly and thus prove a valuable tool for investors. Therefore, the Institute of Chartered Accountants of India, our accounting bodies, practicing professional accountants, accounting educators and various accounting associations should

collectively concentrate their attention for evolving ways and means for further improvement of this reporting standard.

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IFRS - FUTURE FINANCIAL STATEMENT

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Introduction

There is a need to evolve consensus on International Financial Reporting Standard (IFRS) in order to avoid the chaotic condition that would prevail if every accountant could follow his own principles. International Financial Reporting Standards (IFRS) are standards, interpretations and the framework for the preparation and presentation of financial statements adopted by the International Accounting Standards Board (IASB).

The IASB is a committee with 16 accounting bodies from nine nations (I.e. USA, Canada, UK, Australia, France, Germany, Mexico and Netherlands) which work to develop global accounting Standards. The objective of the committee as set out in paragraph I of the 1977 Agreements are to "formulate and publish in the public interest, standards to be observed in presentation of audited financial statements and to promote their world wide acceptance and observance." The Financial Reporting Standards created by these members are used by so many nations around the world and each committee member enjoys one vote for each of the standards. These privately funded groups of accounting committee's headquarter are based in London.

More than 113 countries around the globe, including all of Europe presently require IFRS reporting as of August

27, 2008. Of these countries, around 85 countries need IFRS reporting for all domestic listed companies whereas, some countries want all Companies to comply with IFRS, other try to coordinate these own countries standards to be similar. The IASB is working towards this goal in a partnership with some of the most influential accounting standard setters across the globe.

International Accounting Standard Committee takes note of accounting standards already issued and in the light of such knowledge produces an International Accounting Standard of world wide acceptance because one of the objectives of the formations of IASB was to bring uniformity as far as possible in the diverse accounting standards and accounting policies at present at use in different countries.

Recently, International Accounting Standard Board (IASB) and Financial Statement Standards Board (FASB) jointly issued a Discussion Paper on Financial Statement Presentation in which entirely new presentation model have been proposed. This article discusses the requirements IAS 1 "Presentation of Financial Statement" and IAS 7 "Statement of Cash Flows" in brief as they are proposed to be in the Discussion Paper on Financial Statement Presentation.

First Time Adoption of IFRS

International Financial Reporting Standards prescribes common guidelines and practices for entities preparing their



financial statements for the first time in accordance with International Financial Reporting Standards (IFRS). These presentation acts as guides for those entities to move for the presentation of financial statements using local Generally Accepted Accounting Practices to using International Financial Reporting Standards (IFRS). An entity's first IFRS financial statements are the first annual financial statements in which an entity fully adopts IFRS. IFRS 1 does not apply to enterprises who already apply IAS IFRS.

Importance of Presentation

The framework for the presentation of financial statements as issued by the Institute of Chartered Accountant of India state that financial statement should provide information to a wide range of person to help them take economic decision. These information are useful to investors, employees, lenders, suppliers and other trade creditors, consumers, government and their agencies and public at large. Financial Statements that are issued to such a wide range of users are called general purpose financial statements. The object of general purpose financial reporting is to provide financial information about the financial entity to its present and potential users. The only source of financial information for such users is the entity's financial statements. Financial Statements to be relevant to such user should provide feedback and predictive value. The users gather these values from the financial statement.

Component of complete set of Financial Statements

The component of set of financial statement under IFRS are different from

financial statements under Indian GAAP. Till its revision in September, 2007, IAS I stated the following to be a complete set of financial statements.

1. Balance Sheet.
2. Income Statement (Profit & Loss Account)
3. Statement of recognized Income Expenses or Statement of changes in equity (Profit & Loss Appropriation, Account and Reserve and Surplus Schedule to the Balance Sheet).
4. Cash Flow Statements.
5. Notes.

IAS I was revised and was brought in line with US GAAP in September, 2007. As per the revised IAS 1, the following are the components of a complete set of financial statements.

1. Statement of Financial Position.
2. Statement of Comprehensive Income or separate Income Statements showing component of Profit and Loss and statement of Comprehensive Income showing component of other Comprehensive Income.
3. Statement of Cash Flows
4. Statement of Changes in Equity.
5. Notes.
6. Statement of Financial Position as of the beginning of the earliest comparative period presented when an entity, during the reporting period.
 - a) Changes its accounting policy or
 - b) Rectifies a prior period error or
 - c) Reclassifies items.

The definition of "Financial Statement" in clause 2 (ZP) of the Companies Bill 2008 defines "Financial Statement" as under :

- i) Balance Sheet as at the end of the financial year.
- ii) A Profit and Loss account or in the case of a company carrying on any activity not for profit, an income and expenditure for the financial year.
- iii) Cash Flow Statement for the financial year.
- iv) Any explanatory notes attached to or forming part of any document referred to in sub clause (i) or (ii).

Proposed Presentation Model

The new model has been proposed in view of the criticism of the existing presentation, as under -

1. Information presented in different sets of financial statements is not conducive as independent analysis of entity's performance of its capital structure becomes difficult. For this, the financial statement should distinguish its financial activities from its business activities. Today's presentation lacks verifiability.
2. Information presented is too much aggregated and there lacks uniformity in disaggregation, which reduces comparability.
3. There are so many alternative presentations permitted which reduces comparability.
4. There is lack of liquidity and financial flexibility which decreases the relevance of financial statement.

The Discussion Paper proposes to establish cohesiveness, disaggregation and liquidity and financial flexibility as the objective of new financial statement presentation.

As per the proposed presentation model, the Statement of financial position separates its assets and liabilities into business and financing sections. Income taxes have been kept in a separate section as it is sometimes difficult to allocate the income tax and expenses to the various categories. Discontinued operation is presented separately because income from continuing operations is not mixed up with discontinuing operations. Equity is also a separate section as no item of income or expenses reported in the statement of comprehensive income relates to equity. Business has been defined as those assets and liabilities which are part of its continuing business activities. The categorization of assets and liabilities into operating and investing under the business section is based on the principle of core and non-core activities. The classification of assets and liabilities into operating, investing and financing categories should reflect the usage of those assets and liabilities by the entity. All assets and liabilities including deferred assets and liabilities except those assets and liabilities pertaining to discontinued operations, are to be divided into short term and long term.

The Discussion Paper proposes to present all items of income and expense under one statement of comprehensive income for the year separately. The profit or loss are divided into income or expense/profit or loss from discontinued operations. Expenses are needed to be categorized on



function of expenses method. There is also classification of income and expenses into operating, investing and financing.

The proposed model specified classification of cash flows into operating investing and financing and all statements

cash flows to be presented in direct method only. Cash equivalents are to be separate from cash and this would result in larger number of receipts and payments. An entity is also reveal all relevant information about the significant non cash activities.

Division of Proposed Presentation model

Statement of Financial Position	Statement of Comprehensive Income	Statement of Cash flows
Business	Business	Business
* Operating Assets & Liabilities * Long Term * Short Term * Investing Assets and Liabilities * Long Term * Short Term	* Operating Income & Expenses * Investing Income and Expenses	* Operating cash flows * Investing cash flows
* Financing Assets * Long Term * Short Term * Financing Liabilities * Long Term * Short Term	* Financing Assets Income * Financing Liabilities Expenses Profit/(Loss) from continuing operation before tax and other comprehensive income	* Financial Assets cash Flows * Financial Liabilities Cash Flows
Income Taxes	Income Taxes on continuing operation	Income Taxes
* Current Tax Assets and liabilities * Long Term * Short Term * Deferred Tax Assets and Liabilities * Long Term * Short Term	* Income Tax expenses	
	Net Profit/(Loss) from continuing operation	
* Financing Assets * Long Term * Short Term * Financing Liabilities * Long Term * Short Term	Discontinued operation * Profit/(Loss) from continuing operation * (Tax expenses)/Benefit * Net Profit/(Loss) from discontinued operation	Discontinued operation
	Net Profit/(Loss)	
	Other comprehensive income Net of tax	
	Total Comprehensive Income	
Equity		Equity

Conclusion

The new Presentation Model is a welcome step. Implementing a single set of International Accounting Standards needs to be accomplished in a manner which inspires investors confidence. A plan that would require companies to publish IFRS financial statements effective from April 1, 2011 would ease the economic burden or compliance and it needs to be executed carefully.

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WOMEN AND ENTREPRENEURSHIP

Swapna Nath Upadhyaya

Sr. Lecturer/H.O.D. in Bengali (MIL)

Simone De Beauvoir, mother of feminism, mentioned in her book entitled 'The Second Sex' (1949), that a woman should cross the physical desire which is animal part of human life & must prove her mettle then only she can cross the cage of bondage or 'immanence'. Otherwise patriarchal thought will always point out that - 'Men with active mind, women with passive body.' At present time 'women's-lib' is one of the most important social, economic, psychological & aesthetic revolution. It implies the need for women as Virginia Woolf underlines to have 'A room of one's own and an income of one's own.'

In today's world & constantly shifting economy, it isn't enough to be prepared & 'just about survive.' In a globally competitive world, individuals & companies are constantly challenged. With plunging profits, falling stock markets & one-time prized companies taking a beating, the writing on the wall is clear. It is the time to innovate it

is the time to think about entrepreneurship.

At a glance, we can see the status of women in world:

- * Women perform 67% of working hours.
- * Women earn 10% of world's income.
- * Women are 2/3 of world's illiterates.
- * Women own less than 1% of world's property.

Status of women in India:

- * Of total 314 million work force, 90 million women
- * 86.5% women employed in rural areas.
- * Among rural woman workers, 87% employed in agriculture as labourers/ Cultivators.
- * In urban areas 80% of women workers employed in unorganised sectors.



* Colossal 70% of them are illiterate.

Women have a unique position in the economy. In India with an unfavourable woman-man ratio & strong patriarchal roots, entrepreneurship & access to funds have been difficult. Even in a developed country like the U.S., it is estimated in 1997, women received as less as 2% of institutional venture capital money. It is therefore immensely creditworthy that co-operatives have been created that have encouraged women to seek self reliance & economic freedom. We also have associations like the Federation of Indian Women Entrepreneurs that seek to foster the economic empowerment of women by helping them successful entrepreneurs.

A women's enterprise is a small scale industrial unit/industry related service or business enterprise management by one or more women entrepreneurs in proprietary concern or in which she/they individually or jointly have a share capital of not less than 51% as partners/share holders/directors of private limited company/members of cooperative society. As for example a

woman must be inspired by the Lijjat Papad story - seven illiterate & poor women borrowed Rs 80 to start a Papad business & took its turnover from Rs. 6.196 in the first year to Rs. 300 crore in the next four decades involving over 40,000 women on its revolutionary march. The story reads almost like a fairy-tale chronicles the growth of an exclusive women's organisation run & managed by them producing a quality product & thereby empowering them.

There are several other examples like Kiran Mazumder Shaw with her Biocon Industries, Ritu Kumer in Fashion industry, Shahnaz Hussain in the cosmetics industry, Ekta Kapoor in the Television industry & social entrepreneurs like Vandana Shiva, Sunita narayan, Kiran Bedi etc. in social work & environment.

In present time, women prove their mettle in all fields of life as politics, business, arts & fashion, media, social organizations, sports, defence, in space or in peach politics of the world. We are proud to be women & have lots of potentialities to contribute for the welfare development of human civilization.

CHALLENGES BEFORE THE INDIAN BANKING SYSTEM

Prof. Sri Tanka Prasad Upadhyaya
Senior Lecturer;
Department of Banking

Since the introduction of financial social reforms in India, the banks have undergone a total transformation. The rapid changes in the national and international economic scenario have brought in a metamorphic change in the Indian banking system. The banking system is no longer the same as it used to be a couple of years ago. Unprecedented changes have occurred in terms of institutional framework, regulatory aspects, ownership model, procedural changes and the onset of competitive functioning. Presently, banks are confronted with the challenges of increased risk caused by increased liberalization, recognition of newer risks and risk-based supervision, stringent prudential norms, load of functioning under international best practices, advancement of technological infrastructure, shift from traditional bustling branches to virtual banking where visit of a customer to the bank is discouraged, core banking, coping with customer untrustworthiness and meeting shareholders expectation. Besides, the mounting figure of non-performing assets (NPA), untrained manpower, lack of marketing orientation, low-value-high-volume customer base accustomed to free service of the social banking era are continuing. The challenges are huge and the response has to be equally huge.

Banking is an organization basically of the people, by the people and for the people. Hence the need and significance of human element in a bank can never be ignored. The ut-

most confronted by our banking system today is to make best use of human resources. The most critical facet of managing human resource is to achieve proper synthesis of human skills and effort with technological change. Introduction of technology in banks caused overstaffing and the remedy was found in voluntary retirement schemes (VRS), which however did not help the banks. The aim of VRS was to reduce the number and improve the quality of service. But the main objective of increasing benefits to customer by increasing the efficiency of operation and making work places vibrant service outfits cannot be realised. It has been seen that a large number of employees are not comfortable in the new work environment since they are unable to cope with technology. It is also suggested that the workforce in the banks is still more than the requirement. Many private sector banks have already started the productivity linked salary structures and performance based incentives since it makes economic sense and takes care of annoyance among employees.

The banks to compete, must try to achieve proper synthesis between human resource and technology and this can be accomplished with training. As the result of computerization, liberalization and globalization, many new risks have arisen in the banking operation. Regulation is turning quite complex with moves towards international best practice the introduction of Core Principle of Banking Supervision, introduction of risk



management practice, stricter NPA norms, liberalization of foreign exchange regime, and many more. Banking requirements of customers are also becoming more and more multifaceted. To meet those requirements, new banking products are being introduced with every passing days. All this calls for continuous upgradation of employee skills and knowledge. Although Indian public sector banks have sufficient physical infrastructure for training and other things, the methodology has become outmoded in the changed scenario since it fails to impart relevant skills and orientation attitudes to the employees.

In the changing business environment, the concept and meaning of banking is also changing very fast requiring new business model and strategic initiative. Consequently banks are compelled to search appropriate business model. The effectiveness of any particular business model depends upon the prevailing market mechanism of the country. When competition becomes formidable and wasteful, strategic alliance becomes better business model. Amalgamations, mergers and acquisition have been undertaken on a large scale in order to gain size and to focus more sharply on competitive strengths. This consolidation has produced financial conglomerates that are expected to maximise economies of scale. The general trend has been towards downstream universal banking where banks have undertaken traditionally non-banking activities such as investment banking, insurance, mortgage financing, securitization, and particularly, insurance. Upstream linkages, where non-banks undertake banking business, are also on the increase. The global experience can be segregated into broadly three models. There is the Swedish or Hong Kong type model in which the banking corporate engages in in-house activities associated with banking. In Germany and UK, certain types of

activities are required to be carried out by separate subsidiaries. In the UK type model, there is a holding company structure and separate capitalised subsidiaries.

In the wake of globalization of banking service, the need to achieve size necessary to bear the socks of competition has increased. Every feasible business model for banks has to take care of risk management policies. Presently, banks are given freedom in interest rate on advance, deposit and other charges for their services, which provided them the opportunity to compete for good business. Successful risk management entails making organization for access to information through data warehousing and data mining, proper identification of risks based on that information, devising strategies to mitigate the identified risk, identifying additional information requirements for timely updation of strategies, implementation of approved strategies and continuous evolution of whole process. It also involves putting in place sophisticated asset liability management. Indian banks have to go a long way in this area since its importance has dawned on the banks only recently in the wake of changes proposed in the supervisory system, floating rate deposits, decreasing interest spread and a whole spectrum of new products requiring creative risk management techniques.

Another significant challenges faced by the Indian banking system is the management of NPA. Huge amount money (more than 1 lakh crore) of banks is locked up in NPA and the intensity of NPAs in the different areas of priority sector is found to be very high. A little improvement is noticed regarding the ratio of Gross NPA in the recent period. Various statistics shows that the Commercial banks are unable to serve demand notice to the entire defaulters and as a re-

sult, the recovery position has been found to be very poor. Management of NPA needs urgent attention along with overall banking operation. The banks should take appropriate step to avoid the menace of high NPAs by creating an environment where a healthy, vibrant and sound banking system can be sustained.

Thus management of NPAs continues to be the foremost challenge of the Indian banking system. In the recent past there has been a conscious and persistent effort of NPAs. This was also supplemented by the sustain efforts both by the Government and the RBI for setting up the requisite infrastructure as also systems/ procedures for effecting recoveries/ reduction of NPAs. However, realising the legal system, Govt. of India/ RBI have taken several special steps to ensure that legal inadequacies do not thwart the resolve to reduce the NPAs of banks. In addition, banks have been advised to strengthen their credit administration machinery and put in place effective credit risk management systems to reduce the fresh incidence of NPAs.

The future of Indian banks will depend on alertness operational efficiency, customer orientation, and standard customer service, creation of large volume of performing assets, attainment of optimal level of productivity, profitability and overall performance. Continued consolidation, constant upgradation of technology to ensure required standard of customer service and internal

efficiency, continued product innovation and strengthening of competitive edge on an on-going basis to amass business will be key factors that will impact public sector banks in the days to come. For some banks, the transformation is going to be a battle for survival, while for a few large one it will be a battle for dominance. Banks will be able to respond appropriately only if they know in which camp they are pitched. So ensuring optimum performance by each bank manager and staff will also be vital. Darwin's principle of survival of the fittest may in all likelihood operate in the case of banks and those banks which are pro-active and which quickly respond to changing customer needs alone can successfully to face the emerging challenges, perform well and prosper.

The common man, as a bank customer, should get the respect and convenience he deserves and customer complaints, if any, should be attended to seriously and sympathetically. It is a common happening that many times rural and illiterate customers are turned away rudely from the bank branches and sometimes even application forms are not given to them. This apathy of bank officials is really heartening. This has to be changed. The change has to flow from the top of the bank management. If the senior management has the interest of common customers in heart, other officials will have to fall in line. Since it is a service industry, customer has to be given his due. Basically it calls for attitudinal change.



SMALL WONDER : 3G PHONE

Parismita Saikia
B.Com. 2nd year

Third generation mobile technology or 3G technology is just one more stage in the transformation of the mobile phone from a simple communication device to a multifunctional device. It was launched for the first time in Japan in 2001. This technology which uses higher bandwidth will enable users to send and receive data at speeds 114 to 2000 kbps (or 2 Megabits per second) depending on whether the user is stationary or in motion which is way over (6 to 35 times more) the speed offered by any regular landline modem. The goals of this new protocol are high quality multi-media and advanced global roaming (in-house, cellular, satellite). A 3G user can access, organise and carry out financial transactions, trade stocks, manage payments etc. Global positioning enables the user to know their current location, get information about traffic conditions and get directions to reach a certain place. Live streaming of radio and television to 3G handsets is seen as the future with some companies recently launching these services. 3G also provides mobile TV,

Video ring Back Tone which allows a person dialing a number watch on his screen a video the receiver has chosen. Video SMS, video greetings mobile tourism and m-classifieds too will get a boost with 3G. With 3G, gaming firms will be able to launch high-end games and multi player games. 3G will give a boost to m-commerce as you can see an apartment or a car you plan to buy on your mobile.

Work has already started on the next generation 4G phones, which it is claimed will be 50 times faster than 3G phones and this enhanced capacity is expected to enable three dimensional renderings and other virtual experiences on the mobile phone. This phone which is expected to be out by 2010, is expected to be able to receive data at 100 mb per second on the move and up to 1 GB per second while static. An entire DVD could be downloaded within a minute! The technology being worked on is supposed to increase download speeds by using multiple radio frequencies to send the same data stream.

INDIA OF MY DREAM

Sayeed Khan
B.Com. 1st. year

India is the land of mystic myths of unprecedented glory, of venerated traditions of confluences of cultures of rich heritage and of the abode of the gods. India as a nation stands with might before the world. Its laudalizing spirit and nationalistic fervor and its undaunting and austere qualities. India, without a grain of doubt was deemed to be the most triumphant and prosperous of all nations, but the actual state of affairs is all but horrible. I dream of an India, much more prosperous than it is at present self. In India of my dreams, I dream of an India, free of poverty, illiteracy, injustice, oppression crimes, social demarcations and depressions. I dream of an India which will abound its prosperity tranquility, unity and harmony.

In the India of my dreams, poverty will cease to exist. No man shall be poor and also none should be too rich. (We are one, economically will be the basis of the future India.) The people should grow up in an environment conducive to the interest of their well-being.

In the India of my dreams, oppression will find no place. No man will oppress any other person, especially any weak person 'All men are born free, and all men shall die free' should be the motto of the social infrastructure. None can be slave of the other, we all are leaves of the same stalk and it is our birth right to proclaim any status which rants our prestige.

In the India of my dream, there will communal harmony and tranquility present communal differences will cease to exist. Communalism acts in a out agonistic way to communal concolor and is detrimental to the interests of

the nation. One should learn to respect the ideals of other religions. Narrowness and fanaticism, in my at least, are the brainchild of uneducated, not illiterate in the sense, chauvinistic, individuals whose mental and spiritual growth is crippled by such narrowness. Lastly in the India of my dreams, social demarcation will not be there. India is a secular land full of many religions and languages. Distinction in the basis of caste, creed, complexion, race etc. are insults to the word "Secular", which has been incorporated. If India was truly secular religious differences etc, must find no place in. In this context, many constitutional provisions should cease to exist.

Lastly, in the India of my dreams, no man should be illiterate. only if every man is educated then only India can prosper. India has huge manpower. If it can manage to harness the immense calibre and potential, India will surely be able to prosper a lot. Education can also help to root out social evils and malpractices. India has immense potential and capability to rusticate all its flows and drawbacks.

It is my firm opinion than if we all are together for the sake of the nation, no task will be too difficult to accomplish. We the people, are the real strength of India. If we work in a united way in accordance with the government policies, India will undoubtedly emerge as the most prosperous and triumphant of all the nations. ["None can resist her (India) any more' never is she going to sleep any more; no outward powers can hold her back and more; for the infinite giant is rising to her feet" - Swami Vivekananda.]



“THE SOLDIER”

Anshu Tiwari

H.S. 1st year

With the last night the message arrived
He couldn't tell her, even if he tried
He knew he couldn't calm her down if she cried
But he had to go, because this is a matter of pride.

He held her hands and down he knelt,
Firm was his grip when the message was dealt.
With every word of his, a weird pain she felt,
Her voice become heavy and eye began to melt.

The night slipped down and day arrived,
His wife of two weeks was by his side.
His father though sad swelled with pride
And the bride strained her eyes to stop the tied.

He promised that he would return.
He will hold them on life's every twisted turn.
Now he has gone to plsce known to none.
He failed in his lone to all but one.

He sacrificed his love to his mother,
He sacrificed his low to his father.
He failed in his love to his bride
But he left them all with alife of pride.

INDIAN MUSIC

Sayeed Khan
B.Com. 1st year

Music is the universal language. A song without beats would sound so empty. Beats add emotions to a song.

Percussion instruments were the first instruments to be developed. A percussion instrument is any object which produces a sound when it is hit or shaken or by any other action, which sets the object into vibration. Percussions have deep roles in Indian traditions and religions music too.

Indian music transcends the boundaries of meaningless entertainment. It is a source of religious inspiration and cultural expression. The ancient Indian religions give importance to music and several of them as a vital part of prayer. This is because Indian music has the intoxicating quality of completely hypnotizing the individual and putting him into a stupor.

As India, music is also vast and diverse. Indian music has history millennia, developed

over several eras and includes innumerable folk, pop and classical music. The two main traditions of classical music are Karnataki, music found predominantly in the peninsular region and Hindustani music, found in the northern and central parts.

Although the roots of Indian music lie in Indian traditions, it bears proof of foreign influences. Alongside distinctly subcontinental forms, there are major influences of Persian, Arabic, Turkish and British music.

Indian genres like film and bhangra have become popular throughout the United Kingdom, United States of America, Asia and all around the world. Indian pop stars now sell records in many countries, while world music fans are lapping up everything with an Indian stamp on it. It has come to a point where the West is trying to ape Indian music and culture. We must preserve our culture and should be really proud to be an Indian.



FASHION DESIGN

Subhankar Sharma Pathak

B.Com. 1st year

Fashion design is the applied art which is dedicated to the clothing and lifestyle accessories that is being created within the cultural and social influences of a specific time. Creating or styling appearance of a person with reference to clothing, accessories and beauty corresponding with personality of any individual is Fashion Designing.

Now-a-days, even though French, British, Japanese and American Fashion are the top in style, Italian fashion is considered one of the most important elegant and exquisite in designs and it has made a lead in fashion since the 1970's and 80's.

History of Fashion Design :

Fashion design is generally considered to have started in 19th century with Charles Frederick Worth who was the first designer to have his label sewn into garments that he created. Before Worth had set-up his fashion house in Paris, clothing design and creation was done and handled by largely anonymous seamstresses (women who sews, esp. for a tu living). Worth's success was such that he was able to dictate and prescribe to his customers what they should wear, instead of following their lead as earlier dress-makers had done. The term couturier, which means dressmaker in French, was in fact first created in order to describe him. But the clothing created after 1858 could only be considered as fashion design. It was during this period that many

design houses began to hire artists to sketch or paint design for garment. These designs and images are shown to clients, which were much cheaper than producing an actual garment in the workroom. Thus, the tradition of designers sketching out garment design began as an economy.

Fashion desing around the world :

Most major countries have their own fashion industry, including Belgium, Spain, Canada, Portugal, Brazil, India, The Netherlands, Germany, Poland and Australia. However, only five nations have established truly international reputations in Fashion Design. These countries are France, the United Kingdom, the United State of America, Italy, and Japan.

Italy as a fashion Capital :

Italy, presently, is the leader in fashion and Milan is the fashion capital of the world. Most of the older Italian designers live in Rome. However, Milan and Florence are the Italian fashion capitals. Italian fashion has always been featuring elegant and luxurious fabrics. One of the first Italian luxury brand was. The Salvatore Ferragamo. But one of the most renowned and well known Italian Fashion brand is Gucci. It is the greatest selling Italian Fashion Brand and is also considered as the third greatest in the world. Other renowned and well-known Italian brands are Velentino garanani, Dolce & Gabbana, Roberto cavalli, Versace and Prada.

INDIAN FASHION SCENARIO

Subhankar Sharma Pathak
B.Com. 1st year

Indian fashion is as diverse as the culture and tradition of the country. The fashion industry is constantly changing in fashion styles and trends. Fashion is an age old concept in India and with the changing generations many styles and trends have come up and disappear. The most important thing about fashion trends in India is that even though trends and styles disappear with time, they don't get extinct. The old traditional styles and trends in fashion disappear for one generation and flourishes again after few generations.

Indian Fashion was earlier restricted to various styles of Sari and Suits. the mid-century witnessed some kind of variations in fashion styles. The present generation is characterized by trendy indo-western styles that are the right mix of modernity and tradition.

With the end of the 20th Century came the end of all hype which has created a more practical environment and has given a more stable picture of fashion business.

In the 50s, 60s and 70s, the Indian fashion scenario wasn't exactly colourless. It was exciting, stylish and very graceful. There were no designers, model, star or fashion design labels that the county could show off. The value of a garment was judged by its style and fabric and not by who made it.

In 60s, tight 'Kurta', 'Churidars' were a trend among ladies. it was an era full of naughtiness and celebration in art and music and cinema, manifested by liberton from restriction and acceptance of new type of material such as plastic film and coated polyester fabric.

The 70s witnessed an increase in the export of traditional mataterials outside the country as well as within. Hence, international fashion arrived in India much before MTV culture with the bold colors, floral prints and bell-bottoms. But it was in the early 80's when retailed for a four-figure price tag. So, the 80s was the era of self consciousness and American designers like Calvin Klein became popular.



HOW BEAUTIFUL IS THE RAIN !

How beautiful is the rain!
After the dust and heat;
In the broad and busy street,
In the narrow lane
How beautiful is the rain!
How it clatters along the roofs,
Like the tramp of hoofs!
How it gushes and struggles out
From the throat of the overflowing spout!
Across the window-pane
It pours and pours;
And swift and wide,
With a muddy tide,
Like a river down the gutter roars
The rain, the welcome rain!

Ragini Singh
B Com. 1st year

RAINY NIGHTS

I like the town on rainy nights
When every thing is wet-
When all the town has magic lights
And streets of shining jet!
When all the rain about the town
Is like a looking- glass,
And all the lights are up side - down
Below me as I pass.
In all the pools are vewet skies,
And down the daziling street,
A fairy city gleams and lies
In beauty at my feet.

Ragini Singh
B Com. 1st year

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TEST YOUR COMMON SENSE

Sabreen Hussain
H.S. 2nd year

1. Which letter in the English alphabat keeps us waiting?
2. Name the unmarried city in India?
3. Why are masquitoes "Religious"?
4. Which is heavier a Match Box or a Piece of Paper?
5. Which two parts of the bodies are related each other?
6. What does one wall say to the other?
7. Why are black hens Smarter than White?

(See Below)

- | | |
|---|----|
| Black hens can lay white eggs, but white hens can not lay black eggs. | 7. |
| "Let us meet at the corner!" | 6. |
| Ankle and Knees (uncle and niece) | 5. |
| The piece of paper because the match-box is a little 'Lighter'. | 4. |
| Because first they sting you then they prey (pray) over you. | 3. |
| Kanya-Kumari | 2. |
| Q (Queer) | 1. |

WHY STUDY ACCOUNTING

Yasmin Khatoon
B.Com. 2nd year

One question frequently asked by the students of accounting is, "How, will the study of accounting help me?" the answer to this question are -

* To Build Your Future :

Accounting information will help us to take better decisions and perform our work more effectively. Accounting knowledge will also help us in analysing the performance and health of a prospective employer.

* To Help Us as an Entrepreneur :

If we decide to become an entrepreneur

because we have an idea for a good product or improved service, We should learn accounting. Many research studies confirm the fact that a background in accounting is extremely helpful in any business endeavour.

* To Help in Personal Decision Making :

As an individual, we can make better personal investment decisions by learning accounting. Knowing how to analyse the performance and health of an enterprise will help us in deciding the company in which we can invest our surplus funds.

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BHOPAL GAS TRAGEDY DUE TO MIC LEAKAGE

Yasmin Khatoon
B.Com. 2nd year

This was the worst Industrial disaster in the history of mankind. It occurred in Bhopal in the Union Carbide Factory on the night of 2/3 December, 1984. Forty five tonnes of Methylene Isocyanate (MIC) gas along with traces of phosgene leaked out of storage tanks exposing hundreds of thousands of inhabitants. Men, Woman, Children died in thousands and many more became sick and blind.

According to the estimates of Madhya Pradesh Government 4037 people died (1,500 in

the first week and 2537 later). But, according to UNICEF, 10,000 people died in the first week and about 2 lakh people became Invalid. Nearly 20,000 people, by some accounts have died in the intervening years (1984-2004) since the catastrophes. There has been casualty in animals, birds and insect life too.

According to the ICMR more than 2,50,000 people still continue to suffer from permanent disability and chronic ailments as the result of exposure to MIC gas.



FEELINGS

Right now I feel...
Just like a leaf on a breeze,
Who knows where its blowin,
And who knows where I am going
 I find myself somewhere I,
I never thought I would be
I am going round in circles yet,
Thinking about you and me
And how do I explain it when,
 I don't know what to say.
What do I do know?
 So, much has changed.
Nothing i have ever known
Has made me feel this way,

Nothing I've ever seen,
Has made me wanna stay
 I am trollin I am fallin,
 I hear my whole collin - hey!
I have never felt so strong,
It's like nothin I've ever known
You are the one I'm looking for
You are the one I need ...
You are the one that given me,
 Resons to beleive.
I follow inner stars
Is that to where you are.
I feel so strong now
 Nothing can be wrong now.

Yasmin Khatoon
B.Com. 2nd year

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IMPORTANCE OF FOREST

Yasmin Khatoon
B.Com. 2nd year

A forest is a special biotic community of immense value to the environment and living beings. About one - third of the world's land surface is covered with forests. Forests provide shelter and sustenance to a large number of diverse species of plants, animals and micro organisms. Forests and woodlands provide a large number of products of economic value such as timber, firewood, bamboos, canes, essential oils

and other useful chemicals. Forest protects the environment by collecting suspended particulate matter and absorbing carbondioxide of the atmosphere. Forests protect the soil from rapid erosion, prevent quick run off of water and do not allow it to evaporate rapidly.

Forests have a great aesthetic, educative and recreational value.

JOKES

Yasmin Khatoon
B.Com. 2nd year

- * Sign on a famous beauty parlour window : Don't whistle at the girl coming out from here. She may be your Grandmother!!!
- * Teacher : give me a sentence with the word "centimeter".
Student : My aunty was coming home for holidays and was sent to meet her!
- * Preeti : I'd like a chocolate milkshake with double cream scoops and vanilla syrup.
Waiter : A cherry on top?
Preeti : Oh no no cherries, I'm on a diet!
- * Papu was attacked.
Robber : You just have Rs. 5/- why did you fight for just Rs. 5/-?
Man : I thought you were after the Rs. 500/ in my shoe!
- * Priyanka : Make me travel around the globe.
Genie : I cannot do that.
Priyanka : Oh then make me intelligent!
Genie : It's impossible, Let me see the map again.
- * One end of the table had apple.
Teacher put a note : Take only 1, Gods watching! Other end had cakes.
Pinki wrote : Take all, Gods watching the apples.
- * Rizwan passing through a jungle ...
Suddenly a ghost appeared & laughed : HO HO HA HA HA? I am the witch.
Rizwan : I know! One of your sister is my wife.
- * Jawed : Mom rejects every girl I wanna marry. Finally I've found somewhere whose Exactly like Mom.
Friend : Congrats !
Jawed : Not yet! This time dad objected HA HA HA
- * Sumi's head was bleeding.
Yas : What happened?
Sumi : I was breaking bricks with my head boss said "ATLEAST SOMETIMES USE YOUR HEAD I USE IT!"
- * Priyanka was asked meaning of marriage, She replied : Sacrificing the admiration of MANY MAN for the criticism of ONE MAN.
- * Pappu stands in one aeroplane and screams HIJACK!! All passengers panic and start crying Jack then stands up and screams back HI PAPPU!!!
- * Teacher : Why are you crawling into my classroom ?
Yasmin replied : Because you always say, "Don't any one dare walk in late!!!"



RISK VS LIFE

To live is to risk not
 Being loved in return
To hope is to risk pain
 To try is to risk failure
But, risk must be taken
 Because the greatest hazard
In life is to risk nothing.....

Jawed Iqbal
B Com. 2nd year

ENVIRONMENTAL PROBLEMS

Jawed Iqbal
B Com. 2nd year

The different regions of the earth have different environments. With the advent of civilization man has adopted modern Scientific methods to manoposlize the management of all natural resources. This managerial capability has brought hisn to the brink of unprecedented ecological disaster. Unplanned urbanization and industrilization have been adding more problem to the environment daily. The uncontrollable human activities are damaging

the healthy environment more and more. On the other hand, increase human activities in the urban area have already damaged the environment to a large extent. Besides a large number of vehicles and a large no. of factories and industries emit poisonous gases into the air. Another problem confronting the world is the population explosion. This example illustrates how modern civilization and industrialization have been disturbing the ecological balance.

FUNNY FEBRUARY

Rama Thoopal

Collected by - *Shahnaz Khan*

B.Com. 2nd year

Ever wondered why February is the only month with 28 days? Well, the original Roman calendar began in March and had only 10 months as the rulers never considered the winter months worthy of recording. The 10th month December was coined from the Latin word 'decem' or 'ten', July originally called Quintills stood for 'fifth' while August, initially Sextillis, meant 'Sixth' and so on.

The Superstitious rulers also disliked even numbers as they believed. They symbolised death and the ten months either had 29 or 31 days.

The number of months was increased to 12 when King Numa Pompilius of Rome decided to align the Roman Calender with the Lunar. Year in 700 BC since Roman astronomer calculated a months as the time be between two full moons.

King Numa introduced Januaries (names after the God Janus, the protector of doorways and hence the opening of the year) and Februarius (after Februalia, the festival of sacrifice).

In 44 BC, the great Roman General Julius Caesar decided to choose a month for himself and he renamed Quintilis (the month with 31 days) as July and this became his month! Legend has it, that Caesar's nephew Augustus. Caesar refused to the outdone and pinched a day from February Which has 29 days) to make 31 days for his month - August (originally sextillis).

Some researchers say Caesar decreed February should have 28 days while other are in favour of the sneaky Augustus theory, but the truth is there are barely any records which date back to the period and no one really knows exactly why February has 28 days.

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BE THE CHANGE YOURSELF

Shahnaz Khan

B.Com. 2nd year

"You must be the 'Change' you want to see in the world" - Mahatma Gandhi

If you change yourself you will change your world. If you change how you think, then you will change how you feel and what actions you want to take. And so the world around you will change. Not only because you will be viewing your environment through new lenses of thoughts and emotion, but also because the change within can allow you to take action in ways you wouldn't have thought about - while stuck in your old thought pattern.

And the problem with changing your outer world without changing yourself is that you will still be you when you reach that change you have striven for. You will still have your flows, anger, negativity, self - sabotaging tendencies etc. intact. And so in the new situation you will still not find what you hoped for since your mind will be seeped with negative stuff. So, to change the world change yourself.



TIPS FOR WRITING EXAMS

Shahnaz Khan
B.Com. 2nd year

Key To Success :

All your studies and efforts head for a grand finish on the day of the examination. Some of you may feel tense on the eve of examination, which is quite normal. Vijay Merchant, the great cricketer used to say that he always felt a little tense on the eve of a cricket match. This prepared him better to face the first ball.

While slight tension is welcome, it does not help if you get nervous. Try to relax by taking deep breaths. You could even say a silent prayer.

When you receive the answer sheets, write your roll no., name (if permitted) standard and section as required. Everytime you write an examination, this is the first thing you have to do and must not put it off.

When you get the question paper, read all the question slowly. Do not get excited if you know the answer nor should you get nervous when you find a question for which you are not well prepared. It is important to read the instructions carefully paying attention to option i.e. how many question you have to answer out of the total numbers, whether it is a short answer, question etc.

Start with the question you are most con-

fident of. Maintain an uniform speed; not too fast nor too slow. Answer the questions completely. A head question may be followed by sub-questions. Do not make the careless mistake take place if you are excited or if you are in a hurry.

Do not be in a hurry to finish the paper. If you complete the paper and still have time, go through your answers. This gives you a chance to correct spelling mistake and set them right.

When the warning bell is sounded, stop writing, tie up all paper and check once again to make sure you have written your roll number on all the supplements as well. Only after having done this, you must continue writing. When you come out of the examination hall you may feel dated if you have done well. That's a good feeling. But do not float in the clouds. You have to prepare for the next paper.

It may so happen that you may not be satisfied with the way you have written. Do not brood over it. Put it behind you and start preparing for the paper to follow.

Do not waste time verifying your answer or guessing how much you will score. Study for the next exam.

Good Luck!

AMAZING FACTS OF THE NORTH-EAST

Gobin Sahu
B.Com. 2nd year

1. Isn't it amazing that Asia's third largest orchidarium is located at Tipi in Arunachal Pradesh?
2. What an amazing fact that Arunachal is the only state in India where the four cats i.e. Tiger, Leopard, Clouded Leopard and Snow Leopard are found.
3. Add to your knowledge that Asia's largest Bailey suspension bridge is in Arunachal Pradesh over the river Deopani 2 km from Roing.
4. Do you know that the Chequently Bridge over the Lohit river is the second largest Single span steel suspension bridge in Country
5. The Tamang monastery in Arunachal Pradesh is the state which has the highest hydro-electric power potential in our country.
6. Do you know that Arunachal Pradesh is the state which has the highest hydro-electric power potential in our country.
7. The Kamakhya temple of Guwahati is one of the three most important "Trantic" Temples in India. It also serve as the biggest tourist attraction of Assam.
8. Isn't it amazing that the world's biggest river island Majuli, and the smallest inhabitant river island 'Umananda' are both situated in Assam.
9. Isn't it a pride for us that in our country India, oil was first struck in Assam at a place called Digboi in the year 1889.
10. It is amazing that Assam produce about 55% of the total tea produces in India and 1/6 of the tea produced in the world.
11. During the period from August to November, migratory bird commit mass suicide, at a place called 'Jatinga' in Assam. This has remained as an amazing and intriguing mystery.
12. Do you know that the Shillong's golf-course is one the oldest and best natural golf courses in the world.
13. It is very peculiar that the butterfly museum of Meghalaya is the only known museum in India which is devoted to Moths and butterflies.
14. Mawnsynram, a place in Meghalaya has the privilege of receiving the highest rainfall in the world.
15. It is amazing that Bara basti in Kahima (Nagaland) is one of the biggest and the most popular villages in Asia.



THE GIRL WHOM I REALLY LOVE

Asif Khan

B.com. Part I

There is a girl in my heart.
Whom I really love.
I always think of her.
I always long to see her I miss her all the time and at all the place
But She doesn't know the silent Cries of my heart.
I don't want to hurt her.
I don't want to deceive her.
I don't want to lose her.
I want her to lay on my bosom.
I want to hold her in my arms
And she simply knows I love her.
But she doesn't know how much I love her.
I want her to be in my life.
But all my dreams vanished.
All my words dissappeard into air.
My heart broken into pieces and filled with sorrow.
Now I am alone all the time.
But cannot stop loving her.
Alas! God knows everything.

LOVE WHAT YOU DO

If you want happiness for an hour
TACK A NAP

If you want happiness for a day
GO FOR A PICNIC.

If you want happiness for a week,
GO ON A VACATION ...

If you want happiness for a month
GET MARRIED....

If you want happiness for a year,
..... INHERIT WEALTH

If you want happiness for a lifetime
LEARN TO LOVE.....

What you do.

Shahnaz Khan
B.Com. 2nd year

STEPS TO BE REMEMBER WHILE TAKING NOTES FROM A TEXTBOOK

Baby Sharma
B.Com. 2nd year

1. **Read a section of your book chapter :**
 Read just enough to keep an understanding of the material. Do not take notes, but rather focus on understanding the material.
 It is tempting to take notes as you are reading the first time, but this is not an efficient technique - you are likely to take down too much information and simply without understanding.
2. **Review the material :**
 Locate the main ideas, as well as important sub-points set the book aside.
Paraphrase this information : Putting the text book information in your own words forces you to become actively involved with the material
3. Write the paraphrased ideas as your notes. Do not copy information directly from the textbook. Add only enough detail to understand.

PEOPLE WHO COLLECT THINGS

Collector	Collection	Collector	Collection
Archtophilist	Teddy Bears	Lepidopterist	Butterflies
Bestiarist	Medical books on Animals	Numismatist	Coin
Bibliophiles	Books	Philatelist	Stamps
Conchologist	Shells	Philographist	Autographs
Copoclephilist	Key Rings	Phonophil	Phonograph Record
Deltiologist	Postcard	Plangonologist	Dolls
Dologist	Birds's Eggs	Receptarist	Recipes

Baby Sharma
B.Com. 2nd year



HEAL THE WORLD AND MAKE IT A BETTER PLACE

Baby Sharma
B.Com. 2nd year

What can each of us do?

- * Understand climate change.
- * Save electricity : Whenever we use electricity we put Green house Gases (GHG) into the air. By turning off lights, Tv., Computer when not in use, you can help lot.
- * When you buy a computer, buy only as large a monitor as you need. Power usage increases with size. A 17 inches color monitor consumer 35 percent more energy than a 14 inch one.
- * Dirty tube lights & bulbs reflect less light and can absorb 50 percent of the light: dust your lights and lamps regularly.
- * More cars on roads mean more GHG emissions. Use mass transport like bus or train whenever you can. Bicycle or walk whenever you can.
- * Keep your speed down as driving at 50-60 mph means your emissions will be lowest. Keep vehicles properly serviced and turned.
- * Take a cloth bag with you when shopping use recycled paper. Avoid products with a lot of packaging.
- * Buy fruits & vegetables sourced from local market and those that are in season. Avoid packaged, preserved and imported food.
- * **Be a concerned customer :** Choose products and services that are environment friendly. Why not consider a solar water heater or cooker no fossil fuels, no emission.
- * **Because resource survey :** conserve energy at home and at office. Save water, save paper, prevent waste recycle and re-use.
- * **Save and plant a tree :** Car owners need to plant 17 tree every year to counter the green house emissions of there cars. Trees have many benefits.
- * **Choose simpler life style :** Use less electronics goods, use less cars even if you can afford it.

BE STREETWISE

Taufique Borah

H.S. 2nd year

- * Don't text message or talk on your call phone while walking on the street, or when getting on an of vehicles.
- * Keep your cell in your bag and not in your hand when walking.
- * Don't get taken in if soeone stops you on the person food but never part with money.
- * Lower the volume on your radio, ipod or walkman. Mishaps take place when you are distracted. Be alert and aware of your surroundings.
- * If someone behaves in a way that makes you feelk uncomfortable, shout 'No' & try to get away inform someone you trust.
- * Always keep one-rupee coin to make a phone cell if you feel you're lost. Ask directions from a policeman or shopkeeper, not just anyone on the road.
- * Tell your parents where you are going and with whom. Leave a phone number where you can be reached.

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DO YOU KNOW

Rukmini Chowhan

B.Com. 2nd year

- * The human head is a quarter of our total length at birth, but only an eighth of our total length by the time we reach adulthood.
- * The animal with the largest brain in relation to its body is the and.
- * Flea's can jump 130 times higher than their own height. In Human terms this a equal to a 6 ft. person jumping 780 ft. into the air.
- * The leg muscles of a locust are about 1000 times more powerful than an equal weight of human muscles.
- * No matter its sizes or thickness, no piece of power can be folded in half more than 7 times.
- * The longest cells in the human body are the motor neurons. The can be up to 4.5 feet (1.37 meters) long and run from the lower spinal cord o the big toe.
- * When glass breaks, the cracks move at speeds of up to 3,000 miles per hour.
- * Diamonds are the hardest substance known man.
- * A bolt of lightning is about 54,000° F (30,000° C); six times hottest than the sun.
- * In your lifetime, you'kl shed nearly 20 kgs of skin.



LIFE WITHOUT FRIENDS

Oh! what a boring life this would be

If without a friend.

Life does mean, making friends and diminishing loneliness

A life without friend is like a life in wilderness

No moment to laugh or to smile.

Such kind of life is better not to be had

Oh! what a boring life this would be

If without a friend.

Asif Khan

B.com. Part I

MY LIFE

Giving love is the greatest pleasure of my life.

I have followed my heart treading carefully,

The path laid before me.

I saw many beautiful things in my life

As I followed my heart.

Every day seems to me more beautiful than ever.

I never blame any day in my life as

Good days gave me "Happiness"

Bad days gave me "Experience"

Worst days taught me "A lesson"

And all these are essential in order to reach

the destination which is yet to come.....

Jyoti Buragohain

B.Com. 2nd year

TO DREAM THE IMPOSSIBLE DREAM

To dream the impossible dream,
 To fight the unbeatable foe,
 To bear the unbearable sorrow,
 To run where the brave dare not go,
 To right the unrightable wrong,
 To love pure and chaste from afar,
 To try when your arms are too weary,
 To reach the unreachable star.
 This is my quest, to follow that star,
 No matter how hopeless, no matter how far,

To fight for the right without question or pause,
 To be willing to march into hell, for a heavenly
 cause,
 And I know if I can only be true to this glorious
 quest,
 That my heart will be peaceful and calm,
 When I'm laid to my rest,
 And the world will be better for this,
 That one man scorned and covered with scars,
 Still strove with his last ounce of courage,
 To reach the unreachable star.

WALK A MILE

Sometimes good, sometimes bad,
 Sometimes happy, sometimes sad,
 Everybody sometimes falls,
 And needs a friend.
 Sometimes weak, sometimes strong,
 Sometimes right, sometimes wrong,
 Everybody sometimes falls,
 And need a friend.
 Walk a mile in his shoes,
 Don't put down, criticize or accuse
 Take the time to feel the thing,
 He's going through; See just how it feels,

To walk a mile in his shoes
 Words can bless, words can curse
 Make things better, make things worse;
 Everytime you throw some dirt,
 You lose some ground;
 Words can drown, words can crave,
 Take a weak one, make him brave,
 Everytime you help someone you gain some ground.

Collected by-
Shilpa Baruah
 Source Moral Science

Source : *Moral Science*
 Collected by *Sabnam Khan*
 B.Com II



THE UNANSURED PRAYER

I asked for riches, that I might be happy,
I was given poverty, that I might be wise.
I asked for health, that I might do greater things,
I was given infirmity, that I might do better things
I asked god for strength, that I might achieve,
I was made weak, that I might learn humbly to obey.
I asked for power, that I might have praise of man,
I was given weakness, that I might feel the need of god.
I asked for all things, that I might enjoy life
I was given life, that I might enjoy life.
I got nothing I asked for, but everything that I had hoped for.
My unspoken prayers were answered.
I am among all men most richly blessed

Collected by - Suman Khemani
Source - Moral Science

THE INCREDIBLE MOTHER

Although God and Mother are treated equal.
Yet given a choice to choose
You would preferably choose Mother.
There could be no comparison.
No substitute for the Mother.
Because the mother is unique.
She cries, when you cry.
She smiles, when you smile.
When you success in life
Your friends might get jealous
But the happiest would be your Mother
Where you are, what you are

Its only because of your mother
She brought you up.
She sacrificed so much for you
And she is always with you.
The person who loves you,
Selflessly and without conditions.
Its none other than your Mother.

Swati Agarwal
B.Com. 2nd year

A HEAVENLY PLACE

My heart longs for that liberty.
 To be free from this city life poverty.
 I wish I could fly away somewhere.
 Where nothing has power to predominate us.
 Somewhere on earth, would be that heaven
 Where we can think freely without tension
 Where we can be, what we are
 Where we can live, the way we want.
 Somewhere, where truth resides
 And lies never ever passes that way by.
 The shafte of sunlight brighten ups the day.

The night falls, the moon shines, the light falls down.
 The stars decorate the night's black satin gown
 Nothing to disturb us, nothing to break the peace
 Only the breeze whistling a time that puls us at ease
 The day breaks, birds chirp, flowers bloom.
 Colourful butterflies create a picture so beautiful.

Swati Agarwal
 B.Com. 2nd year

THE EXAMINATION

Education a necessity for every nation
 But I am seized with tension
 Because of my examination.
 In English we have comprehension,
 While in Hindi we have composition;
 In Geography we study dimension;
 In History its revolution;
 In Math's solve equation
 In Physics its reflection,
 In Chemistry its Chemical reaction;

In Computer Science there is manipulation;
 In Management lies demonstration;
 In Journalism share information ...
 Even so, I do appear in the examination.
 So dear friends, I have to mention
 No matter what confusion
 Don't give up your education
 Because you are the future of the nation.....

Amit Ghosh
 B.Com. 2nd year



“BOLLYWOOD TRENDS” AND SCHOOL STUDENTS

Amit Ghosh
B.Com. 2nd year

Cinema is a useful art, a source of pleasure and medium of spreading knowledge. Nevertheless, the art cinema is abused by the commercial trends, which portray things in a manner adding to the negative side of a student's life. Students often watch films and Bollywood idols have effect on the lifestyle of the students.

Cinema is a replica of drama that has brought about a revolution in the field of amusement. The audio-visual nature of cinema enables viewers to interpret, comprehend and understand the implied message. There is no country in the world where cinema has not planted its root. However, not every country has been able to develop the science of cinematic art to perfection. Whereas, in India Cinema has been the prime factor in influencing the students at the school level.

In school level, very few students are sensible enough to draw a line between the negative and positive impact of Cinema. The children are easily inspired to take up various things associated with the actors. The realistic projection of the most unrealistic events and actions degrade the morality in children and can really hamper the proper development of a child's personality.

Cinema takes the to them world of fantasy. Even myths are depicted as though they are real. Through films, children try to achieve that which is not possible in reality. Thereby, it exerts influence on the minds of the school students relating to various aspects of their lives.

Therefore, parents and teachers should give proper guidance to the students to enable them to differentiate between the real and unreal.

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LET US TAKE AN OATH

Amit Ghosh
B.Com. 2nd year

The Place where the sunlight falls first
in the entire country -

Yes, the North East. A rich cultural heritage, a glorious history and above all, simple people with simple hearts. And the youth of North-East, on whose shoulders the future of this diverse region lies. We are the strength; we

are the heart beats of our land. It is we, who will have to realize our duties and understand our responsibilities in making this region a better place to live in and it is we who will have to build a better tomorrow with rays of hope and fulfillment encompassing the future generations.

I remember an incident when I was in

Kolkata. I was in a bakery purchasing some biscuits. A stranger who was there asked me about my native place. The moment I uttered the word 'Assam' the next response that came out from his mouth was "O then you must have seen suffering of people due to violent activities, poverty, ignorance etc. around you? Right? It must be a horrible experience!" I didn't have a single word to answer at that time. I gave a smile and went out. Is this the identity that we people of the North-East want? Surely there are lots and lots of better things to talk about of our land than just Killings, poverty, corruption etc.:

Then why not we as the new generation do something for our land, so that we can proudly say wherever we go that we are from Assam, we are from the North-East. Let's show the world our existence, let's make them feel our strength and our uniqueness.

If a football team consisting of small town boys, who have played in paddy fields, without even shoes, can beat a team like Tamil Nadu in a prestigious event like the National Games and win the gold medal for the land, then why not the rest of us also do something spectacular? Likewise, if a small town boy called Avul Pakir Jainulabdeen Abdul Kalam from a hamlet like Dhanushkodi in Rameswaram in Tamil Nadu can one day become the President of the world's largest democracy, then I think that we have got a much better platform to perform.

I remember what John Maxwell said, 'If you don't have hope for the future, then you don't have power in the present. Then what is it that is stopping us? Let us come out from our shells, let

us look into the world full of hope, let us explore the opportunities and face new challenges. Let us take an oath today that we will make our place THE BEST. For which certainly we have to accept some new ideas.

Rosa Macbeth said 'Individuals who will succeed and flourish will also teach others to believe that it is we who will have to start and take the initiative'. And we can definitely find others following us. Rabindra Nath Tagore's famous song says, 'Jodi tor daak shune keo na-aashey, tobe ekla cholore!' It means if nobody comes even after hearing your call, then you alone will have to go and show the way. You alone have to fight for your cause because you know that you are on the right path. The path that can bring prosperity, the path that can bring happiness. SO LET US TAKE AN OATH TODAY - 'NO MOTHER WILL CRY ANY MORE ON OUR LAND, NO SISTER WILL AGAIN LOSE HER BROTHER, NO WIFE WILL AGAIN CRY LOSING HER HUSBAND'.

Because

We have lost what we should not have!
 We have suffered, how we should not have;
 Not any more!
 Now it is the time to gain!
 Prosperity and happiness will surely come
 With the showering of the next rain
 There we have seen the rays of hope;
 Though far, but not IMPOSSIBLE!
 Let's try to achieve that;
 Because we know that
 We are Able, We are Able!



THE 'WORLD OF MY DREAMS'

Jaya mary

B.Com. 2nd year

The world is an art and a part of God's creation where, he gave the humans the power to dominate the plants and animals wisely. But man has now scattered all of God's dreams by terrorism, corruption, injustice etc. which has changed the whole atmosphere of this world and has reduced our creator's dream to ashes. Are these all right, are we going the right way? I think no, we are not following the right path. Corruption, Terrorism are all end deeds and due to these there is chaos and havoc everywhere. They snatched away the peace from our lives and has made the world impossible for us to live. Now we can't even boast of the charming and heart-throbbing beauties of nature in Assam because people regard it as a terrorist's

place and avoid it. Thus, these are works of the evil spirit they can't be God's ways.

Now I am in mature mind, I have my own power to think and understand and justify what is fair, and square and what is four. After understanding, realizing and seeing the consequences of everything I have a dream of how this world would be. In my mind's eye this world is full of people with great qualities like : brotherhood, love, honesty, etc. dominating the animal qualities and gay spirit prevailing all around. My dream may come time if all the people in this world unite to gether and abide by God. I pray to God to forgive us to fight back against evil deeds.

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HUMAN RELATION IN A NUTSHELL

Jaya mary

B.Com. 2nd year

The 6 Hardest words to Say - "I admit I committed a mistake".

The 5 most helpful words - "You did a good job".

The 4 wisest words - "What is your opinion".

The 3 most winning words - "If you please".

The most soothing Words - "Thank you".

The 1 most important word - "We"

The last important word - "I"

SPEECH IS THE GIFT OF ALL BUT THOUGHT OF FEW

Sayeed Khan
B.Com. 1st. year

Man has been gifted by God with the gift of speech except one who may be born dumb. Tongue is a supple organ and is ever ready to move; sometimes it moves too fast. People talk and sometimes talk irrelevantly and irresponsibly - words come out and speech comes out naturally to man. So, every man has the power to speak thoughtfully. Man is also gifted with the quality of reason. He is the only rational being. So, he should make full use of his rational quality before giving his thoughts a speech. Thoughtless speech can create great complications. Even just a slip of the tongue on the part of a politician can create national or even international turmoil. Every word should be measured with thought before being ex-

pressed. People unthinkingly first speak out and then have come with a thousand explanations, which is totally useless. This, so often, keeps happening with political statements - once the statement is carelessly made then explanations are offered that the statement has been misquoted or has been taken out of the context. Recklessness in speech can have disastrous results. Therefore 'reason' - the gift given to man by God should always be made full use of in speaking out. Cool and considered thinking before giving expression to one's thoughts is the quality of the wise. Speech should be used sparingly only when required like the money, kept closed in the iron safe of a miser.

VALUABLE THOUGHTS

- * *Don't run through life so fast that you forget where you've been and where you are going*
- Socrates
- * *The reason why worry kills more people than work is that more people worry than work*
- Robert Frost
- * *"Only fools do not learn from experience"*
- * *"Don't Worry about anything only pray for everything"*



THE PERFECT COUPLE

He is tall

She is a bit short,
But of course - that doesn't matter.

What matter is,
Their love for each other,
In which they are rich

She laughs at his jokes,
He sings with her,
Oh! what a lovely pair they make.

I like to see them talk
I like to see them laugh together.

Really.

They make the most perfect
Couple in the whole world

I can say that 'Coz -
I have known them my lifetime
The perfect couple -
My MOM and DAD

Mousumi Saikia
H.S. 1st year

I WOULD LIKE TO BE

I would like to be true
For there are those who trust me
I would like to be strong
For there is much to suffer.
I would like to be pure
For there are those who trust me.
I would like to be brave
For there is much to dare
I would like to be kind
For there are those who love me.
I would like to be strong willed
For life is to be determined
I would like to share
For there is much to gain
I would like to mingle
For there is no reason to be single.

Jaya mary
B.Com. 2nd year

অসমৰ চলচিত্ৰ শিল্প আৰু জ্যোতি প্ৰসাদ

অধ্যাপক গোপাল কৃষ্ণ ঘোষ
হিচাপ বিদ্যা বিভাগ

অসমৰ চলচিত্ৰ শিল্প জগতত জ্যোতি প্ৰসাদ হৈছে এজন অগ্ৰদূত। তেওঁ নিজৰ চহৰ তেজপুৰৰ পৰা ১২০ কি: মি: দূৰত ভোলাগুৰি নামৰ চাহ বাগিচাত ষ্টুডিঅ' নিৰ্মাণ কৰি ১৯৩৪ চনত অসমৰ পহিলা স্ববাক চলচিত্ৰ জয়মতী প্ৰস্তুত কৰিছিল। জয়মতীৰ আগত কোনো ধৰণৰ অসমীয়া চলচিত্ৰ নিৰ্মাণ হোৱা নাছিল। যিটো ষ্টুডিঅ'ত তেওঁ এই চলচিত্ৰ নিৰ্মাণ কৰিছিল তাৰ নাম ষ্টুডিঅ' চিত্ৰবন আৰু তেওঁৰ দেউতাক পৰমানন্দ আগৰৱালাই এই ষ্টুডিঅ' উদ্বোধন কৰিছিল। কিন্তু হঠাতে তেওঁৰ মৃত্যু হোৱাত তেওঁ চলচিত্ৰখন চাই যাব নোৱাৰিলে।

ভাৰতৰ প্ৰথম চলচিত্ৰ নিৰ্মাণ হৈছিল ১৯৩১ চনত আৰু সেই ছবিখনৰ নাম আছিল “আলম আৰা”। জয়মতী ছবিখন ভাৰতৰ চতুৰ্থ স্ববাক চিত্ৰ। এই ছবিখনৰ কেমেৰা মেন আছিল ভূপাল শংকৰ মেহতা আৰু শব্দ গ্ৰহণ কৰিছিল ফৈজী (খসৰুৱাক)য়ে। এই ফৈজী নামৰ ব্যক্তিজনে নিজৰ নামৰ বেনাৰত নতুন শব্দ গ্ৰহণ পদ্ধতিৰ পৰীক্ষা কৰি আছিল। চাহ উৎপাদন কাৰখানাত য'ত দিনত চাহ উৎপাদন হৈছিল আৰু ৰাতি তাত অভিনয়ৰ আখৰা চলিছিল। শিল্পী সকলৰ বাবে এইটো আছিল এটা ভাল পোৱা পৰিশ্ৰম। যদিও জ্যোতি প্ৰসাদে ৫০ টকাৰ পৰা ১০০ টকা লৈকে পাৰিশ্ৰমিক ধাৰ্য কৰিছিল আৰু যদি লাভ হয় তাৰ অংশ।

এইটো অত্যন্ত দুৰ্ভাগ্যজনক আছিল যে জ্যোতি প্ৰসাদে ফৈজী নামৰ ব্যক্তিজনেৰে প্ৰৰোচনাত পৰি তেওঁৰ পৰীক্ষা নকৰা শব্দ গ্ৰহণ পদ্ধতি জয়মতী চলচিত্ৰত ব্যৱহাৰ কৰিবলৈ মান্তি হৈছিল। আৰু ইয়াৰ পৰিণতি আছিল খুবেই দুখজনক। কাৰণ সম্পূৰ্ণ শব্দ গ্ৰহণ পদ্ধতি ক্ৰটিপূৰ্ণ আছিল। সংলাপ আৰু গান সঠিকভাৱে বাণীবদ্ধ হোৱা নাছিল। যিবোৰ শব্দ তাত আছিল সকলোবোৰ শব্দই আছিল

শ্ৰুতিকটু। জ্যোতি প্ৰসাদ ফৈজীক দেখা কৰিবলা লাহোৰলৈ গৈছিল আৰু এই শব্দ গ্ৰহণ পদ্ধতি উন্নত কৰাৰ বাবে কিবা কৰিবলৈ কৈছিল। কিন্তু ফৈজীয়ে কেওঁক কোনোধৰণৰ সহায় নকৰিলে। শব্দ গ্ৰহণৰ উপৰিও এই ছবিখনৰ চিত্ৰ গ্ৰহণো সেই সময়ৰ তুলনাত বহুত নিম্নমানৰ আছিল। তেওঁ এই সমস্যাক লৈ ভয় খোৱা নাছিল। যদিও এটা সময়ত এইটো অলঙ্ঘনীয় বুলি অনুভৱ হৈছিল। কিন্তু তেওঁ এই প্ৰত্যাহ্বান গ্ৰহণ কৰিছিল আৰু প্ৰায় ত্ৰিশ জন অভিনেতা আৰু অভিনেত্ৰীৰ বিভিন্ন সুৰৰ গান আৰু সংলাপ নিজেই এনেভাৱে দিছিল যেন সেই সুৰ বিলাক এজন ব্যক্তিৰ নহয় আৰু বিভিন্ন ব্যক্তিৰ সুৰ বা সংলাপ যেন অনুভৱ হৈছিল। এনেকৈ নতুন শব্দ গ্ৰহণ কৰিছিল। অত্যন্ত কঠিন কাম হোৱাৰ স্বত্ত্বেও তেওঁ এই কাম কৰিছিল। এইয়া আছিল তেওঁৰ দেহ আৰু মনৰ অতিবিক্ত উদ্যম। আন ব্যক্তিয়ে হয়তো এইটোক এটা লোকচান হোৱা উদ্যোগ বুলি ভাবিলেহেতেন। কিন্তু তেওঁৰ মনোবলে এই অসাধ্য কাম সমাধান কৰিবলৈ সহায় কৰিছিল। সেই সময়ত বহু অসমীয়াই অনুভৱ কৰিছিল যে চিত্ৰগ্ৰহণ কৰা আৰু শব্দ গ্ৰহণ কৰোতা সকলে টকাৰ পিনে লক্ষ্য ৰাখি তেওঁক দেউলীয়া কৰাৰ প্ৰচেষ্টা কৰিছিল। কোনো কোনোৱে বিশ্বাস কৰিছিল যে জ্যোতি প্ৰসাদে এই বিষয়ে তেওঁৰ বন্ধু বৰ্গৰ সৈতে আলোচনা নকৰাকৈ নিজেই এই বিষয়ে সিদ্ধান্ত লৈছিল। এইটোও পৰিস্কাৰ নাছিল যে কলিকতাত ভাল কেমেৰামেন আৰু শব্দ গ্ৰহণ কৰোতা থাকোতেও তেওঁলোকৰ সবায় কিয় লোৱা নাছিল। হয়তোবা কম খৰছৰ বাবে।

১৯৪৮ চনত জ্যোতি প্ৰসাদৰ অদম্য বাসনা জয়মতী ছবিখন কলিকতাৰ কালী ফিল্মস আৰু ফিল্ম ছাৰ্ভিচ ষ্টুডিঅ'ত পুনঃ সম্পাদন আৰু বাণীবদ্ধ কৰিবলৈ আঙুৱাই লৈ গৈছিল (মাথো য'ত প্ৰয়োজন হৈছিল) আৰু ছবিখন পুনঃ সংস্কৰণ হৈছিল। ইয়াৰ



আগত ১৯৩৩ চনত ডিব্ৰুগড়ৰ তামোলবাৰীৰ ঘৰত তেওঁৰ মাতৃ কিৰণময়ীৰ বিয়োগ হয় আৰু তাৰ কিছুদিনৰ পিছত ১৯৩৪ চনত তেওঁৰ দেউতাক পৰমানন্দৰো মৃত্যু হোৱাত তেওঁৰ শৰীৰ আৰু মনৰ ওপৰত যথেষ্ট চাপ পৰা স্বত্বেও অধিক সংকল্পবদ্ধ হৈ ছবি নিৰ্মাণৰ কাম চলাই গৈছিল।

তেও লোৱা জয়মতী নাটকখন অসমৰ বিখ্যাত সাহিত্যিক লক্ষ্মীনাথ বেজবৰুৱাদেৱে লিখিছিল। এই ছবিখনৰ জৰিয়তে তেওঁ অসমৰ পৰম্পৰা ৰীতি-নীতি পোচাক-পৰিচ্ছদ ধৰ্মীয় অনুষ্ঠান আৰু অসমীয়া মানুহৰ বৈচিত্ৰময়-জীৱন ধাৰণ আৰু সংস্কৃতিৰ চিত্ৰাংকণ কৰিছিল। এই ছবিখনত সুনিপুনভাৱে লোক সংগীতৰ প্ৰবৰ্তন কৰিছিল। সেই ফালৰ পৰা চিন্তা কৰিলে এইটো কেৱল বুৰঞ্জীমূলক বিষয়ৰ ওপৰত এখন চলচিত্ৰ নাছিল বৰং এই চলচিত্ৰখন আছিল অসমীয়া সমাজ জীৱনৰ আৰু সংস্কৃতিক এক দাপোণ স্বৰূপ।

এই ছবিখনত জয়মতীয়ে তেওঁৰ স্বামীৰ কাৰণে কৰা আত্ম ত্যাগৰ বাবে চৰম সীমা পাইছিলগৈ। এই ছবিখনত জ্যোতি প্ৰসাদেৱে অসমৰ পোচাক গহনা আৰু বাচন-বৰ্তন ব্যৱহাৰ কৰিছিল এই ছবিখনৰ আখৰা চলাবলৈ গৈ তেওঁৰ ওপৰত শাৰীৰিক, মানসিক আৰু অৰ্থনৈতিক চাপৰ সৃষ্টি হৈছিল।

ছবি নিৰ্মাতা সকলে লাভৰ উদ্দেশ্যে আগত ৰাখি ছবি নিৰ্মাণ কৰে কিন্তু জ্যোতি প্ৰসাদে বেলেগ দৃষ্টিকোণৰ পৰা এই ছবিখন নিৰ্মাণ কৰিছিল। তেওঁ কেৱল এই টোৱেই ধৰি লৈছিল লাভ নহওক কিন্তু লোকচান নহলেই হ'ল। এই ছবিখনৰ জৰিয়তে তেওঁ অসমীয়া সংস্কৃতিক বিশ্বৰ আগত দাঙি ধৰিব খুজিছিল। এই শিল্পী সুলভ সৃষ্টিয়ে আন আন নিৰ্মাতাতকৈ জ্যোতিপ্ৰসাদক বেলেগ ভাৱে স্বীকৃতি প্ৰদান কৰিছিল আৰু এই কাৰণে এজন বিখ্যাত হিন্দী চলচিত্ৰ প্ৰযোজকে অসমীয়া ছবিৰ স্বৰ্ণ-জয়ন্তীত কৈছিল অসমীয়া চলচিত্ৰ এজন কবি, সংগীতজ্ঞ, সুৰকাৰ আৰু বুদ্ধিজীৱিৰ হাতত জন্ম হৈছিল কিন্তু হিন্দী হিন্দী ছবিৰ সৃষ্টি হৈছিল এজন সুচতুৰ ব্যৱসায়ীৰ হাতত।

এই ছবিখন ১৯৩৫ চনৰ ১০ মাৰ্চত কলিকতাৰ বোনক মহল চিনেমা হলত মুক্তিলাভ কৰিছিল। সেই একে বছৰতেই ২০ মাৰ্চত গুৱাহাটীৰ কুমাৰ ভাস্কৰ নাট্যমন্দিৰত ছবিখন প্ৰদৰ্শন হৈছিল। কলিকতাত মুক্তিলাভ কৰাৰ সময়ত দৰ্শকৰ ভিতৰত আছিল সাহিত্যৰথী আৰু জয়মতী নাটকৰ লেখক লক্ষ্মীনাথ বেজবৰুৱা, চলচিত্ৰ নিৰ্মাতা প্ৰমথেশ বৰুৱা আৰু স্বৰ্ণকল্প গায়ক কুন্দন লাল সাইগল। চিনেমাখন শেষ হোৱাৰ পাছত প্ৰথম অসমীয়া ছবি নিৰ্মাণ কৰা কাৰণে সকলোৱে তেওঁক উষ্ণ অভিবাদন জনাইছিল।

সেই সময়ত চিনেমা হল নথকাত চিনেমা প্ৰদৰ্শনৰ অসুবিধা হোৱাৰ কাৰণে তেওঁৰ ভতিজাক তৰুণ কুমাৰ আগৰৱালাৰ সহযোগত এখন ট্ৰাকৰ ওপৰত ড্ৰাম্যমান ফিল্ম ইউনিট গঠন কৰিছিল আৰু এই ট্ৰাকখনে চিনেমা প্ৰদৰ্শন কৰাৰ কাৰণে বিভিন্ন স্কুল, ক্লাব হললৈ লৈ গৈছিল। মানুহৰ মনত এনে উৎসাহৰ সৃষ্টি হ'ল যে বহু মাইল দূৰৰ পৰাও খোজকাঢ়ি এই চিনেমাখ চাবলৈ আহিছিল। এই জয়মতী চিনেমা খনত সেই সময়ৰ আইদেউ সন্দিকৈ নামৰ গাঁৱলীয়া ছোৱালী এজনীয়ে জয়মতীৰ চৰিত্ৰত অভিনয় কৰিছিল।

জয়মতীৰ দ্বিতীয় সংস্কৰণ সম্পূৰ্ণ কৰাৰ পাছত জ্যোতি প্ৰসাদে 'ইন্দ্ৰমালতী' নামেৰে আৰু এখন ছবি নিৰ্মাণ কৰিছিল। জয়মতী আৰু ইন্দ্ৰমালতী নিৰ্মাণৰ উপৰিও তেওঁ আৰু দুখনমান ছবি নিৰ্মাণ কৰিব খুজিছিল। কিন্তু মৃত্যুৱে এই কামত বাধা দিলে আৰু তেওঁৰ সপোন অপূৰ্ণ হৈ ৰ'ল।

সদৌ শেষত উল্লেখ কৰিব খুজো যে তেওঁৰ সপোন দিঠকত পৰিণত হৈছিল ১৬৯৮ চনত গুৱাহাটীৰ কাহিলীপাৰত তেওঁৰ সপ্তদশ মৃত্যু বাৰ্ষিকীত যেতিয়া তেওঁৰ নামৰ লগত সংগতি ৰাখি 'জ্যোতি চিত্ৰবন' ষ্টুডিঅ' স্থাপিত হৈছিল।

Ref. Jyoti Prasad Agarwala

Iswar Prasad Chowdhury

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মোৰ মন

শিক্ষাগুৰুৰ পিতৃ আৰু মাতৃ সুলভ মন,
মোৰ অবুজ আৰু কোমলীয়া মনৰ মানুহজনক
বিদ্যালয়ৰ চাৰিবেৰৰ মাজত কৰিছিল শাসন
অবুজ মন আছিল দিশ বিহীন দেওকা বিহীন
তথা উৰা মাৰিছিলো সময়ে অসময়ে
লবালী এতিয়া আৰু আগৰ দৰে নাই
ভৱিষ্যৎ গঢ়াৰ সময় হ'ল।
বিদ্যালয়ৰ পৰা মহাবিদ্যালয়ত ভৰিখন খণ্ডতে
মনত আহিল শিহৰণ;
কিজানি কেতিয়াবা হয় বেগিৎৰ ক্ষণ,
ঈশ্বৰলৈ মিনতি যাচিলো, বেগিৎ যেন আহে অণুক্ষণ,
এতিয়া বেগৎৰ সময় হ'ল অতীত
মহাবিদ্যালয়ৰ সকলো হল মোৰ ভাই ভনী বন্ধু আৰু অখিত।
এতিয়া সকলোৱে উজ্জ্বল ভৱিষ্যত গঢ়াৰ বাবে ইজনে সিজনক সহায়
কৰে।
আমাৰ মাজত নাই হিংসা আৰু বিদ্বেষৰ ভাৱ
আমাৰ সকলোৰে মাজতক আছে সৎ ভাৱ
এইয়াই হ'ল বাণিজ্যিক কলেজৰ পুঁজি আৰু ধন
ঈশ্বৰ এনেকৈয়ে যেন আমি থাকিব পাৰোঁ আমি গোটেই জীৱন
এইয়াই মোৰ মনৰ অন্তৰখন।

ব্ৰততী গাঙ্গুলী

উচ্চতৰ মাধ্যমিক প্ৰথম বৰ্ষ



মাতৃ পৰিচয়

(১)

মহা-মহা মহত্বৰ,
আদৰ্শ আগত লৈ,
জাগৃত হোৱা আজি,
হে মাতৃ জাতি,
আছে জানো, এনে কোনো,
ৰুধিব পাৰিব,
মাতৃৰ অজেয় শক্তি

(২)

চিৰ সেউজীয়া, আই মোৰ অসমী,
আইৰ কোলাতে আমি,
লভিলো জন্ম,
শস্য-শ্যামলা, এইখনি দেশ,
প্রাকৃতিক সম্পদেৰে নদন-বদন,
ষড়্বল্ল যত মানে, লুণ্ঠনকাৰীৰ,
ব্যৰ্থ কৰি দিয়া চুই আইৰ চৰণ,

৩)

ভেদাভেদ পৰিহৰি, আহাঁ সবে আগবাঢ়ি,
এয়েইতো সময় আজি আইৰ পূজাৰ,
একত্ৰিত মহাশক্তি, জানিলেহে দেখা পাবা,
সেই দৃশ্য সমুজ্জল, প্ৰতি নিশাৰ,

(৪)

নানা জাতি উপজাতি, সকলোৱে হোৱা একত্ৰিত,
নকৰিবা আৰু অভিনয় আইৰ চকুৰ পানী, মংচিবৰ হ'ল।
গঢ়ি তোলা এটি সমন্বয়, সকলো মাতৃয়ে একেলগে জাগি একেলগে লাগি,
মাতৃৰ দিয়া পৰিচয়।

মনালিছা দাস
স্নাতক দ্বিতীয় বাৰ্ষ
বাণিজ্য শাখা

তোমালৈ বুলি

বহু দিন বাট চাওঁ
 বাটচ'ৰাতে বৈ
 তুমি আহিবা বুলি।
 সকলো সময়তে তোমাৰ ধাৰণা,
 বেলি সাৰ পাবৰ পৰাই,
 তোমাৰ প্ৰতিচ্ছবিয়ে কয়
 আগবাঢ়ো ব'লা দূৰ দূৰণিলৈ।
 সকলো চৰাই চিৰিকটিৰ মাতত বোলাও,
 তোমাৰেই প্ৰতিধ্বনি, আশাৰ বতৰা।
 নাজানো তুমি ক'ত, কেনেদৰে আছা?
 তথাপি প্ৰতিটো খোজতে তুমিয়েই
 তোমাৰেই অন্বেষণ, তোমাৰেই সুৰ-তাল।
 আহিবা তুমি এদিন
 তোমাৰ চুম্বনে কৈ যাব
 এই প্ৰেম কিমান গভীৰ।
 বেলিয়েও কৈ যায় অস্ত্ৰ যোৱাৰ ক্ষণত
 মই আকৌ আহিম।
 সঁচা 'জান' জানা বেলি সঁচাকৈয়ে আছে,
 কিন্তু তুমি _____
 তোমাক বেলিৰ ছাঁয়াৰ মাজত বিচাৰি বৈ যাওঁ
 তোমাৰ সেই প্ৰতিচ্ছবিয়ে মোৰ দৃষ্টি স্পৰ্শ_____।
 স্পৰ্শ নকৰাকৈ বৈ যায়
 মই সঁচাকৈয়ে দুৰ্ভগীয়া।
 তোমালৈ বাট চাই মই বাগৰি পৰিছো
 দুখত, দুচকুৰে লোতক বোৰাও
 তুমি নজনাকৈ_____।
 তথাপিও তুমি কিয়?
 ইমান অবুজন _____।
 কিয় ইমান অভিনয় কৰা?
 তোমালৈ বুলি মই এতিয়াও বাচ চাই আছো
 বাট চ'ৰাতে বৈ তুমি আহিবা বুলি।

মাম্পী বৰুৱা
 স্নাতক দ্বিতীয় বাৰ্ষ
 বাণিজ্য শাখা



ময়ো গৈ আছো

অস্তিত্ব বিহীন জীৱন এটা লৈ
 মই ঘূৰি ফুৰিছো,
 অৰঙে দৰঙে,
 বাস্তাই ঘাটে।
 মানুহৰ হেঁচা ঠেলাত
 মোৰ থমকি যোৱা ভৰি দুখনি
 যাব ধৰিছে কৃত্ৰিমভাৱে
 আন এক ঠাইলৈ।
 হাজাৰ জনগণ লগতে ময়ো
 লক্ষ্যবিহীন ভাৱে যাব ধৰিছো
 এৰা ময়ো!

এবাৰ বতাহত, এবাৰ পানীত,
 এবাৰ শিলত, এবাৰত বালিত,
 এইদৰে এবাৰ এবাৰকৈ হাজাৰবাৰ
 খুন্দা খাইছো যদিও
 মই যান্ত্ৰিকভাৱে গৈ আছো
 আন এক ঠাইলৈ।
 মই নাজানো তাত কি আছে?
 অন্ধকাৰ নে জতিষ্কাৰ?
 জন্ম নে মৃত্যু?
 সত্য নে অসত্য?
 মাথো মই অজ্ঞাত ভাৱে গৈ আছো..... ॥

সময়ৰ দৰ

উৰ্মিলা চেতিয়া

স্নাতক প্ৰথম বাৰ্ষ

সময়, সময়, সময়
 সময় কাৰো বাবে নৰয়।
 সময়ৰ মূল্য বুজিবা সদায়
 সময়ৰ কাম নথবা পিছুৱাই।
 সময় হেনো পাখি লগা কাঁড়,
 এবাৰ গুচি গ'লে নাহে দুনাই।
 সময়ৰ কাম কৰা সময়ত,
 নহলে অনুতাপ কৰিব ওৰে জীৱনত।
 গতিকে সোনা হেৰা এলাহ নকৰিবা,
 সময়ৰ উচিত মূল্য সদায় দিব বিচাৰিবা
 সময়ৰ কাম যদি কৰো সময়ত
 তেনেহলে আমি সকলোৱে জিলিকিম এই সমাজত।

মনোজ দেৱনাথ

উচ্চতৰ মাধ্যমিক প্ৰথম বাৰ্ষ

গোলকীয় উষ্ণতা বৃদ্ধি

জয় মণ্ডল

উচ্চতৰ মাধ্যমিক প্ৰথম বাৰ্ষ

গোলকীয় উষ্ণতা বৃদ্ধিৰ বাবে তিনিশকোটি পুৰণি এই পৃথিৱীৰ অস্তিত্ব এতিয়া বিপন্ন। মানুহৰ সীমাহীন লোভ আৰু দৈনন্দিন কাৰ্যকলাপৰ বাবে গ্ৰীণ হাউচ এফেক্ট বাঢ়িয়েই আছে ফলত ইয়াৰ প্ৰতিফলনেই গোলকীয় উষ্ণতা বাঢ়িয়েই আছে। এতিয়া মনত প্ৰশ্ন উঠাটো স্বাভাৱিক যে গ্ৰীণ হাউচ এফেক্ট কি? আৰু গ্ৰীণ হাউচ আমাৰ প্ৰয়োজন আমাৰ প্ৰয়োজন আছে কি?

গ্ৰীণ হাউচ এফেক্ট : আমি প্ৰচণ্ড বলিৰ উত্তাপ আৰু শীতৰ প্ৰকোপৰ পৰা হাত সাৰিবলৈ চাদৰ ব্যৱহাৰ কৰিব পাৰো। বায়ুমণ্ডলত ঠিক এনেকুৱা চাদৰৰ ন্যায় পৃথিৱীক পৰিবেষ্টিত কৰি ৰাখে। বায়ুমণ্ডলে পৃথিৱীক প্ৰচণ্ড বেলিৰ উত্তাপৰ পৰা যেনেকুৱা ৰক্ষা কৰে তেনেকুৱা শীতৰ প্ৰকোপৰ পৰাও বচাই ৰাখে। চন্দ্ৰ পৃষ্ঠৰ পৰিবেশ অধ্যয়ন কৰিলে দেখিব পাৰোঁ যে দিনৰ বেলাত ইয়াৰ উষ্ণতা প্ৰায় 110° চেল্চিয়াছ অৰ্থাৎ ফুটন্ত গৰম পানীৰ পৰাও ইয়াৰ উষ্ণতা বেচি আৰু ৰাতি বেলাত ইয়াৰ উষ্ণতা প্ৰায় -120° চেল্চিয়াছ অৰ্থাৎ পৃথিৱীৰ শীতলতম স্থানৰ পৰাও দুগুণ বেচি সীতল। দিন আৰু ৰাতিৰ উষ্ণতাৰ ইমান তাৰতম্যৰ বাবেই চন্দ্ৰৰ পৃষ্ঠত কোনো জীৱ এতিয়াও উদ্ধাৰ হোৱা সম্ভৱপৰ নহ'ল। গ্ৰীণ হাউচ এফেক্ট নথকাৰ বাবেই চন্দ্ৰ পৃষ্ঠ বা আৰু অন্যান্য গ্ৰহ বা উপগ্ৰহ জীৱৰ বাসোপযোগী - পৰিবেশ সৃষ্টি হোৱা নাই। পৃথিৱীত গ্ৰীণ হাউচ এফেক্ট থকাৰ বাবেই দিন

আৰু ৰাতিৰ উষ্ণতাৰ পাৰ্থক্য ইমান কম আৰু জীৱজন্তুৰ বসবাসৰ বাবে এটা অনুকূল পৰিবেশৰ সৃষ্টি হৈছে।

গ্ৰীণ হাউচ এফেক্টৰ বাবে উষ্ণতা বৃদ্ধি : বেলিৰ পৰা দৃশ্যমান আলোক ৰশ্মি পৃথিৱীত আহিবৰ সময়ত তৰংগ দৈৰ্ঘ্য কম থাকে, সেই কাৰণে পৃথিৱীৰ বায়ুমণ্ডলক ভেদ কৰাৰ বাবে যথেষ্ট শক্তিশালী। বায়ুমণ্ডল ভেদ কৰি অহা সূৰ্য ৰশ্মি পৃথিৱীৰ পৃষ্ঠত পতিত হোৱাৰ পিছত পৃথিৱীৰ দ্বাৰা প্ৰতিফলিত হৈ পুনৰ ঘূৰি যোৱা আলোক ৰশ্মিৰ তৰংগদৈৰ্ঘ্য বেচি (শক্তি কম) হোৱাৰ বাবে বায়ু মণ্ডল ভেদ কৰিব নোৱাৰে। এইবিলাক ৰশ্মি গ্ৰীণ হাউচ গেছ যেনে কাৰ্বন-ডাই-অক্সাইড, নাইট্ৰজেন অক্সাইড আৰু জলীয় বাষ্প আদিৰ দ্বাৰা শোষিত হয় আৰু পৃথিৱীৰ উষ্ণতা বৃদ্ধি হয়। এই ক্ষেত্ৰত CO_2 মুখ্য ভূমিকা গ্ৰহণ কৰে।

গ্ৰীণ হাউচ এফেক্টৰ ফলত উষ্ণতা বৃদ্ধিৰ পৰিমাণ : গ্ৰীণ হাউচ এফেক্টৰ ফলত উষ্ণতা বৃদ্ধি হবই ধৰিছে। অহা দিনবিলাকত কি যে ভয়াবহ ৰূপ ধাৰণ কৰিব সেইটো হয়তো আমি নাজানো। এ ব্যাপাৰত বিজ্ঞানী সকলে আমাক কিছু পূৰ্বাভাষ দিব ধৰিছে। বিজ্ঞানী সকলৰ ধাৰণা মতে যদি কাৰ্বন-ডাই-অক্সাইডৰ পৰিমাণ বৰ্তমান হাৰত বৃদ্ধি পায় থাকিলে অহা ৫০ বছৰত পৃথিৱীৰ গড় উষ্ণতা 3.6° চেলচিয়াছ বৃদ্ধি পাব আৰু তেতিয়া বৰফে ঢকা পৰ্বতৰ শৃঙ্গৰ বৰফ আৰু মেক প্ৰদেশৰ বৰফ



গলি যাব আৰু সাগৰৰ জল পৃষ্ঠৰ উচ্চত প্ৰায় ১০ মিটাৰ বাঢ়ি যাব। বিভিন্ন প্ৰজাতিৰ ধুনীয়া ধুনীয়া জীৱ পৃথিৱীৰ পৰা হেৰাই যাব। ডাইনচ'ৰ পৃথিৱীৰ পৰা হেৰাই গৈছে আজি কয়েক লাখ বছৰ হলেও তথাপি সাঁচাৰ জীৱন্ত ডাইনচ'ৰ দেখিবৰ ইচ্ছা বাবে বাৰে জাগি উঠে। বৰ্তমানৰ বৰফাবৃত অঞ্চলত বাস কৰা জীৱ, যেনে - পেংগুইন, বগা ভালুক, বগা হৰিণ, চিল মাছ আৰু বহুত ধুনীয়া ধুনীয়া প্ৰাণী পৃথিৱীৰ বুকুক পৰা হেৰাই গলে পৰ্সা দুখ হব। কেৱল ছবিৰ আকাৰত দুখৰ স্মৃতি হিচাবত স্থান পাব আমাৰ মনত। মনক সীমাহীন আনন্দ দিবৰ বাবে নাথাকিব তেতিয়া কোনো বৰফাবৃত পৰ্বত শিখৰ, বৰফাবৃত হ্ৰদ, আৰু দূৰৰ পৰা বগা ফিতাৰ নিচিনা দেখা পোৱা জমা বন্ধা বৰফৰ বৰ্ণা।

আৰম্ভ হব প্ৰকৃতিৰ নানা প্ৰতিকূল পৰিবেশৰ লগত মানুহৰ যুদ্ধ। অসহ্য গৰম, ক'ত অতিবৃষ্টি, ক'ত অনাবৃষ্টি। উপকূলীয় অঞ্চলত প্ৰচণ্ড বানপানী। ইয়াৰ ফলত কেৱল ভাৰতবৰ্ষৰ তটবৰ্তী অঞ্চলত ৫ কোটি মানুহৰ বাসস্থান সাগৰৰ মাজত লীন যাব। সমভূমি অঞ্চলত দেখা দিব পানীৰ কষ্ট। এনে কি শস্য-শ্যামলা গাঙ্গেয় উপত্যকাও মৰুভূমিত পৰিণত হোৱাৰ আশংকা আছে।

বিজ্ঞানীসকলে অৱশ্যে এতিয়াও আশা এৰি

দিয়া নাই। তেনেহলে যিবিলাক কাৰণত গোলকীয় উষ্ণতা বৃদ্ধি হয়, প্ৰধানতঃ যাৰ বাবে গ্ৰীণ হাউচ গেচৰ পৰিমাণ বাঢ়ি যায় তাৰ পৰিমাণ কমাব লাগিব। ৰাষ্ট্ৰপুঞ্জ ইন্টাৰ গভৰ্নমেণ্টেল পেনেল ধনী ৰাষ্ট্ৰ বিলাকক গোলকীয় উষ্ণতা কমোৱাৰ বাবে নিৰ্দেশ দিছে। গোলকীয় উষ্ণতা কমোৱা খুব ব্যয় সান্থন নহয়। ২০১৫ খ্ৰীষ্টাব্দৰ মাজত পৃথিৱীৰ উষ্ণত কমাবলৈ গলে গ্ৰীণ হাউচ গেছৰ পৰিমাণ ০৪৪৫ শতাংশ নমাই আনিব লাগিব। ইয়াৰ বাবে কম কৰিব লাগিব তেল আৰু কয়লাৰ ব্যৱহাৰ আৰু পৰিবৰ্তে ব্যৱহাৰ কৰিব লাগিব বায়ু আৰু ইন্ধন গেছ।

গোলকীয় উষ্ণতা বৃদ্ধি কোনো বিশেষ ব্যক্তি, ব্যক্তিক বা কোনো ৰাষ্ট্ৰৰ একক সমস্যা নহয়। ইয়াৰ প্ৰতিফলন আমাক ভুগিব লাগিব।

সাধাৰণ মানুহ হিচাবত আমাৰো কিছু কৰ্তব্য আছে। অপ্ৰয়োজনত গাড়ী, মটৰ বাইক আৰু বিভিন্ন হাইড্ৰ'কাৰ্বনৰ দ্বাৰা চালিত যানবাহন ব্যৱহাৰ নকৰাৰ দৃঢ় সংকল্প কৰিব লাগিব। আমাৰ উদাসীনতা আৰু লোভে যাতে পৃথিৱীখন আৰু ধ্বংসৰ দিশত লৈ যাব নোৱাৰে তাৰ বাবে প্ৰতিটো সূক্ষ্ম বিষয়ত লক্ষ্য ৰাখিব লাগিব। কাৰণ এই পৃথিৱী আমাৰ এই পৃথিৱীত বাচি থাকিব লাগিব আমি।

বিচাৰি পালো সুবাসেৰে ভৰা শৰৎ

শেৱালি পাহিৰ সুবাসেৰে
 মোৰ শিলাময় হৃদয় ভাঙি
 আলিঙ্গনৰ উৎসৱত জাগৃত কৰে নব স্বপ্ন।
 মোহাচ্ছন্ন সেউজী প্ৰকৃতিৰ উপবন
 নিয়ৰ কণিকাই ধোৱা
 এখনি পবিত্ৰ বিশাল ধৰিত্ৰী স'তে
 সন্ধি কৰো ফুলৰ চানেকী বচাৰ জীৱন বাটত।
 তলসৰা শেৱালি পাহিবোৰ
 বুটলি লওঁ
 বসুমতি কোমল দলিচাখনিত
 নতুন পুৱাত
 মানস মালা গঠাৰ সংকল্পৰ সন্দানত মই।
 যত্ননা কাতৰ সংবাদবোৰত
 খোজে প্ৰতি ক্লান্ত হওঁ
 অভগাৰ অন্তৰখনিত মোৰ বিয়পি ৰয়
 বিচ্ছেদৰ এজাক ধুমুহা
 এমুখ কৃত্ৰিমতা মুখৰ হাঁহিৰ দৰে।
 যেতিয়া শৰত আহি মোৰ
 মনৰ দুৱাৰ ডলিত থিয় দিয়ে
 নিমিষতে হেৰাই যায়
 মাৰাত্মকত বিষাদৰ কালিমা
 যুগ যুগান্তৰ এখনি সমুদ্ৰত
 মেলি দিব খোজো বিচিত্ৰ ৰঙৰ হাঁহিৰে ভৰা নাওঁ
 অনুপম শ্যামলী ধৰাৰ বুকুত।
 শৰতৰ পথাৰত মই নিজেই সামান্য কবি
 উৰুখা পঁজাত
 সংগ্ৰামী জীৱনৰ অপেক্ষা পৰত
 বিচাৰি পালো সুবাসেৰে ভৰা শৰৎ।

চিৰঞ্জিৎ দেবনাথ
 স্নাতক দ্বিতীয় বাৰ্ষ



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Asst. Union Secretary :

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