

From The Principal's Desk



I feel pleasure in placing in the hands of readers the 8th edition of the college magazine "UTKALIKA" Its purpose is to provide opportunities to the budding writers and to highlight the achievements of the students and teachers in various fields.

Dear students it is an age of cut-throat competition, fast changing technologies and it is becoming more challenging with every passing day.

These challenges can be met with deep insight into the situation, proper planning, determination and perseverance. A careful analysis of your strengths and weaknesses can lead you to the realm of success. You may come across failures too, but never feel disheartened and plunge again with the renewed efforts. And I am sure you will definitely succeed in achieving your goal.

Prof. Ranvir S. Dadhwal
Principal



Utkalika

Session 2025-26

English Section

Shakespearean Section

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Khushboo, B.A-III

R.No- 22BA016

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B.A. IIIrd Year

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TEACHER EDITOR

Mrs. Kalpna Sharma

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Ishant Dhiman

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Editorial (English)

Dear Reader

It is my proud privilege to present the English section of our college Magazine. In this section student have expressed their views in their own interesting ways. English is a beautiful language, if understood and interpreted in the right manner, Words can give you the strength to do well. English is very important because it is a global language. I would like to express gratitude to the Staff Editor of English section for putting her trust in me. Last but not the least, also pay thanks to all students who decorated our section with their precious articles.

Wish you all a pleasurable reading.

***Name- Khushboo Rana
Student Editor (BA-III)***

My College

I started my journey at Senior Secondary School with dreams and hopes, all so merry. From haroli, I took the next big step, To Government College, where memories were kept.

Memories are :-

Dadwal Sir taught us accounts so clear,
Numbers and ledgers, we'd never fear.

Kalpna Mam, with the law so strong,
Make us know what's right or wrong.
Captain Sonika mam, with her Army pride,
Taught English, and never left our side,
In every class, her words so bright,
Guided us through with all her might.

In final year, Jyoti mam came along,
With economics, she made us strong,
Her wisdom shaped our final days,
As we walked through life new ways,
Now I look back with a smile so wide,
At college journey full of pride,
From teacher to friends, every moment dear,
I live with memories, forever near.....

***By: Ishant Dhiman
(B.A. IIIrd year)***

Believe In Yourself

There may be days when you get up in the morning and things aren't the way you had hoped they would be. That's when you have to tell yourself that things will get better. There are times when people disappoint you and let you down. But those are the times when you must remind yourself to trust your own judgement and opinions, to keep your life focused on believing in yourself. There will be challenges to face and changes to make in your life, and it is up to you to accept them. Constantly keep yourself headed in the right direction. It may not be easy at times, but in those times of struggle you will find a stronger sense of who you are. So when the days come that are filled with frustration and unexpected responsibilities, remember to believe in yourself and all you want your life to be. The challenges and changes will only help you to find the goal that you know are meant to come for you. Keep believing in yourself.

***Rohan Saini
B.A. 3rd***

What is a Friend

Friend are those, who are with you in bad times and not those, who are with you in good times as, a friend in need is a friend indeed. Friend is that great personality that shines like a twinkling star in the crisis of a person. A friend is a path that guides towards the light of success. Sometimes taugthy and sometimes cool. Above all, a friend should be a nice good human being.

A friend is just like the rose buds attached to the delicate sticks if not cared or handled with love is surely to break which will leave only repentance in one's life. Friendship means a VIBGYOR of seven colors, which starts from violet and ends at red which is the last colour, but it depends on how you take it.

Friendship is a happening strategy. It is an emotional and spiritual bond and true friends are special gift of God to us.

Sagar

B.Com. IIIrd year

Road Safety

Road Safety is the prevention and prediction of road accidents by using all the road safety measures. It is to secure people while traveling on the roads. It is make safe all the road users such as pedestrians, two wheelers, four-wheelers, multi wheelers and other transport vehicle users. Practicing road safety measures is very good and safe to all people through the life. Everyone should respect other while driving or walking on the road and take care of their society.

People safety on the road is one of the most important aspects in order to avoid road side accidents injury and death. We can judge the important of road safety on the basis of national statistical data about total reported accidents and death. Safety precautions are the basic awareness about vehicle defensive driving according to the weather & road conditions.

Priya

B.A., IIIrd year

Mobile Addiction

Mobile phone gives us the liberty to connect with anyone around the world spontaneously. They empower us to find any information we require and are a great source of entertainment. While this device was designed to empower us, sadly, it's turning out to subjugate us. Almost every mobile user is suffering from the addiction of mobile these days.

Everyone these days is pinned to his or her cell phone. While we may deny this as a common behaviour in this present times, the truth is that it has great communicative and behavioural consequences in people. This is because its effects are dangerous. Mobile addiction causes several problems such as weakened vision, headache, sleep disorders, depression, stress, aggressive behaviour social isolation, financial situations, ruined relationships and no or low professional growth. We must limit the use of mobile to take control of our lives. It might be difficult at first, but family friends, support can help overcome mobile phone, addiction.

Taniya

B.Com. Final year

The Day the Internet Vanished

Imagine waking up to a world without the internet-no emails, no social media, no google, and no online banking. This scenario may seem like a nightmare, but what if it actually happened ?

The day the internet vanished would bring chaos and confusion. Business would halt as online transaction and communication would be impossible. Banks reliant on digital systems, would have no access to online learning and researchers would be cut off from a wealth of information. The world so used to instant connectivity, would suddenly feel disconnected and lost.

However, amidst the panic, something unexpected might happen. People would be forced to interact more in person. Families would spend quality time together without the distractions of screens. Handwritten letters might replace instant messages, and libraries could regain their lost importance. The absence of internet might remind us of the value of patience and real-world connections.

While the internet has revolutionized our lives, its sudden disappearance would expose our over dependence on it. Perhaps instead of fearing such a day, we should learn to balance our digital and offline lives. After all the internet is a tool meant to enhance life not control it.



Palak Devi
B.Com. 3rd year

Role of Youth In Nation Building

Youth are the building blocks of a nation. It is a fact that the more stronger the youth the more developed the nation is. The role of the youth in the nation-building occupied the central place. The countries which utilize their youth in as right direction are more developed. The energy of minds of youth act as a torchbearer for a nation . On the contrary, the countries which fail to realize the importance of the youth lag behind in every department of life. This is one of the reasons of the backwardness of some countries. Hence the youth lacks proper patronage. Developed countries are totally aware of the worth of their youth. They consider their youth as an asset. Most importantly, these countries cater to the needs of their youth and provide them education, employment, recreational activities etc. If youth is not in the right direction and is unconcerned about the future of nation, he or she will become a burden for the nation. It is the duty of the Government to provide the youth with ample opportunities to play their role in an effective manner.

Anu Devi
B.A. 3rd year



Believe In Yourself

Talents and capabilities are our tools to be a better player in the competitive world. But at times we may not be able to use them to our full potential. We all work to fulfill our dreams, which drives us to achieve the target.

God has gifted us with different talents, which can drive our conscious minds to achieve our targets. Developing these talents can make us strong. Our faith drives our subconscious mind to convert our dreams and hopes into achievements. These pages show the surprise of ideas to achieve beneficial and profitable goals. Here, poets, artists, inventors, and entrepreneurs implemented their efforts to enrich their own life.

Richa
B.Com. 3rd year

Addiction on Junk food

The term 'junk food' itself says a lot about this food. It indicates how it is harmful to our health. Junk foods are basically trash which harm our bodies in different ways. They have high levels of cholesterol, sugar, calories and more. We see how now days, the younger generation is getting indulging in more and more junk food. This putting their lives in danger and giving them an unhealthy lifestyle.

Furthermore, junk food does not have a single benefit. It only had ill-effects as they do not contain nutritional value. Parents must teach their kids about the ill-effects of junk food. Moreover, they must provide them with healthy meals at home so they won't have to go out to eat fast food.

Pallvi Rani
B.Com. 3rd year

Problem of Unemployment

Unemployment is a very serious problem not only in India but in the whole. There are the hundreds thousand of people out there who do not have unemployment. Unemployment is very difficult to define. It happens when people are unable to find work when. They want to unemployment exists in India due to various reasons such as lack of quality education, illiteracy, lack of skills, a limited number of opportunities etc.

Unemployment not only brings problems for the individual who is unemployment but also for society as a whole. Higher unemployment puts a higher burden on the Government to provide them unemployment benefits. As families struggle to make ends meet and meet their basic necessities, a lack of employment possibilities may also lead to higher levels of poverty.

In addition people's mental health may suffer as a result of unemployment. Long-term unemployment can cause depression, low self-esteem, and hopelessness. people who are unemployment may experience prejudice and social stigma, further adding to their mental stress.

The Government of India has unleashed many schemes to counter unemployment. For example, Skill India, launched in aims to improve skills and increase the number of people in the skilled workforce. We change our education system for good.

Sahil
B.Com. 1st year

Dont Quit

When things go wrong, as they sometimes will,
When the road you're trudging, seems all uphill,
When the funds are low and debts are high,
And you want to smile but have to sigh,
When care is pressing you down a bit,
Rest, if you must, but don't you quit.

Life is queer with its twists and turns,
As everyone of us sometime learns,
And many a failure turns about,
When the might have won if he'd stuck it out,
Don't give up though the pace seems slow,
You might succeed with another blow.

Often the struggler has given up,
When he might captured the victor's cup,
And he learned too late, when the night slipped down,
How close he was to the golden crown,
Success is failure turned inside out,
The silver tint of clouds of doubt,
And you never can tell how close you are,
It may be near when it seems a far.
So stick to the fight when you're hardest hit,
It's when things seems worst that you mustn't quit.

Vishal
B.A. 2nd year

Hardwork

Hard work is an essential thing we all need. that It is impossible to achieve greatness without working hard. In other words, an idle person cannot gain anything if they wish to sit and wait for something else. On the other hand, one who keeps working hard constantly will definitely gain success in life. Hardwork is definitely the key to success. Poverty is not a curse but idealness is, When we waste our time, time will also waste us. Hard word can help anyone achieve success.

When we work hard in life, we can achieve anything and overcome any obstacle. Moreover, we can also lead a better life knowing that we have put in our all and given our best to whatever work we are doing.

Ambika
B.A. 2nd year

The Status of Women in Society

The status of Woman in society is slowly changing in recent years we can see a slow and steady rise of women in all fields of importance. Women of today are not just restricted to cooking and taking care of their households, they have stepped out of their comfort zones to create their own image in the outside world as well. This in short, can be termed as women empowerment. Society has now changed its stand at the way it looks at women, due to the progress achieved by women in all spheres of life. Men of today are more understanding towards the women in their lives but still we her many cases of harassment against women.

Women have completely transformed in the modern day. The urban women especially has changed from being a mere homemaker to the modern today multitasking women, handling responsibilities without fear. She has taken on the world with confidence. Women of today handle their duties and chores at home, manage a career outside their homes, future of their children and balance their family lives with their professions.

We see women rise as journalist, politicians, doctors, engineers many other professional spheres. Women of today choose the right career paths that determine their future and thus we see them excelling in every walk in life.

Mandeep Kaur
B.A 2nd

How To Deal With Exam Pressure

The process of writing your thesis is a long one and the stress can build up during this period can lead to author inhibition and worryingly prolonged unproductivity. Here are the top three tips to help your reduce your stress levels.

- 1) **Break - Out:-** Instead of thinking that you have to dedicate a long period of time each day to writing is to break the day into smaller chunks.
- 2) **Be Specific :-** Specifying specific things to do during your break times can also help us manage the stress that comes from feeling like you have so much to do it all.
- 3) **Free Writing :-** Experiencing writer block and feeling like you are not progressing the way you want to can be a huge trigger for stress.

With free writing you write what ever comes to mind on topic with out censoring or improvising, still if you have any problem in writing your dissertation than you can take the help of someone with good experience.

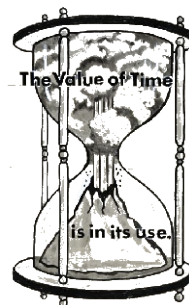
Pardeep Chaudhary
B.A. IInd year

Value of Time

Time is very precious for all of us. We should value and respect the importance of time every single moment. We should not waste time at all till the end moment of our life. Time is very strong and powerful than everything in this world.

We should learn the regularity, continuity and commitment from the time every single moment. It runs continuously without any disturbance. We too always try to go along with time side by side to get real success in the life. There is a true saying that "If we ruin the time, it ruins us and our life." We should understand the value of time and go ahead with it because time never stays for anyone special.

Kanchan Choudhary
B.Com. 2nd year



Importance of Education

The value of education should be realised at a much younger age. Our first tryst with leaning begins at home, and our first teachers are our parents, grandparents, and often siblings. The importance of education lies in this continuity. Learning is a lifetime process that will stop with our death. It is the foundation for the development of a healthy individual and society. Our world cannot have a bright future if our culture lacks education. Education is the key to change. It is an important tool that allows a person to understand his or her rights and responsibilities to his or her family, society and nation. It improves a person ability to view the world and to fight against, misdoing such as injustice, corruption, and violence, among other things.

Vaishnavi Rana
B.A. 2nd year

Failure

Failure, a word often met with dread and disappointment is, in reality one of the most powerful tool for learning and growth. It is a universal experience that no individual regardless of age, background or career can escape.

" Failures are a part of life, If you don't fail, you don't learn. If you don't learn, you'll never change."

Every failed attempt give you an idea of what doesn't work and what should work. Success cannot be reached without failure. Failure teachers us to learn from our mistakes so that next time we can avoid making the same ones. Without failure, there is no success.

Ever tried..... Ever failed..... no matter Try again..... fail again fail better. The world is yours. Treat everyone kindly and light up their life.

Shubneet Maan
B.A. 2nd year

The Spirit of Never Giving up

Life often feels like a series of hurdles, and there are times when giving up seems easier than moving forward. But the true power lies in the spirit of never giving up. It's about refusing to stop, no matter how hard things get. Think about the people we admire most those who've achieved greatness. Their success didn't come from avoiding failure, but from pushing through it. Take the example of Thomas Edison, who failed 9999 times before inventing the light bulb, Or the story of Michael Jordan, who was cut from his high school basketball team but went on to become one of the greatest athletes of all time. Remember, the path to success is filled with twists and turns, but it's those who keep going, no matter the struggle, who reach their dreams.

"Success doesn't belong to those who never fail,

But to those who never give up."

Riya Thakur
B.A. 2nd year

Crime Against Women

Right from the time of her birth or even before a girl could become victim of a crime or target of a crime, let us look at the stages in a women's life and discuss the threats briefly. Just as the stages vary, nature of crime vary too. The 2012 National Crime Record Bureau report of India states a reported crime rate of 46 per 100,000, dowry homicide rate of 0.7 per 100,000 and the rate of domestic cruelty by husband or his relatives. A 2014 study in the states, whereas an 8.5% prevalence of sexual violence in the country is among the lowest in the world Further, the 2006 survey found that 85% of women who suffered sexual violence in or outside of marriage never sought help and only 1% report it to the Police.

Isha Devi
B.A. 2nd year



The Problem of Unemployment

Unemployment refers to a circumstance where people looking for jobs are unable to get work. It is the condition of not being able to find sustainable paid work. In other words, when skilled labour is left competing for jobs because of an excess supply of labour, and a large population. In a country like India, there is much reason for a large section of the population for being unemployed. Some of these factors are population growth, slow economic growth, seasonal occupation, slow growth of economic sector, and fall in the cottage industry. In addition, the biggest reason of unemployment in India is its vast population which demands a large number of jobs every year which the Government and authorities are unable to provide. The rapid growth of population must also be controlled as jobs cannot be created with the same speed at which the population is increasing. Family planning programmes must be implemented properly.



Sapna
B.A. 2nd year

Technology

Technology is what makes gadgets work, gadgets are small things that improve our lives in small ways a game or a phone. But technology can be used in ways that improve our lives in big ways a T.V. station or medical equipment. The difference depends on the use we make of technology. Technology provides innovative ways of doing work through various smart and innovative means. Electronic appliances, gadgets, faster mode of communication & transport have added to the comfort factor in our lives.

With new technological innovations, human beings have become more dependent on science & technology. The entire civilization has become reliant on the modern technology it employs. A gadget is an electronic device that carries out a specific function. The function that it performs is impressive enough to be useful for our daily living and also it lessens the burden of accomplishing tasks. Gadgets have revolutionized the way we communicate, work and entertain ourselves. It has improved our quality of life.

In today's time, a life without modern gadgets & modern technology will be one & human emotions and feelings & not of robotic expression and methods.



Payal
B.Com. 1st year

Smile

An act of kindness as we all know,
A miracle that flickers like a rainbow,
Perhaps in the dark when there's none to light up your day,
It will cheer you on your way.

Never feel ever you're worthless.

Not every road you take is gonna be ruthless.

Smile to deal with your insecurity.

As the world needs your love, warmth and prosperity.

And remember in the midst of everything to have the ability;

Not to use your SMILE as a weapon against someone's inferiority.

No one knows where LIFE can take you,

Let them gossip and mock you,

As long as you know you are the only one.

Keep radiating your light just like the SUN.

And remember in the midst of everything to have the ability;

Not to use your SMILE as a weapon against someone's inferiority.



Muskan

B.A. 1st year

Beautiful Mind Better Than a Fair Complexion

Someone has very rightly said 'Beauty isn't about having a pretty face. It is about having a pretty mind, a pretty heart & most importantly a beautiful soul. However, there are still many people who lack this moral & run after appearance rather than personality. In India, people are so obsessed with fair complexion that they reject the girl for marriage just because of her dark complexion. When we read matrimonial advertisement, it is really sad to see that everyone wants a fair complexion bride. For job ads, everyone demand for fair skin people. High sale of all fairness creams is also an indication of people's obsession with fair complexion. It is totally in contrast to people of western countries, where they are crazy about getting tanned skin. Also they play a good amount to get tanned skin. It is high time that we need to understand that we are all supposed to be different. Our brown skin has its own beauty & it perfectly suits us what matters it we have a beautiful heart under the skin. We need to human beings only that will take us some where in life. Not to forget, beauty is only skin deep. It is something that will stay only for a short period of time. Whereas, a positive character is eternal.

So, instead of giving preference to a fair complexion, one looks at the inner beauty which provides us perceptual experience, pleasure & satisfaction. It spring us to perform good deeds. Our real progress will occur when we get rid of such racist mind set within the general masses of our society.

Vishal Auja

B.A. 1st year

❀ विश्वास करो कर्म में ❀

मैं निर्धनता हूँ
तुम मुझे मिटाना चाहते हो,
या कुछ करके दिखाना चाहते हो,
पर मुझे प्रिय हो -
मैं तुम्हें प्रेम करती हूँ ।
इसलिए फटे पुराने कपड़े पहनते हो,
फैलाकर हाथ बाबू जी बाबू जी करते हो ।
मैं तुम्हारा नसीब हूँ ।
लेकिन तुम चाहो तो कीचड़ में कमल
खिला सकते हो ।
धरती आकाश मिला सकते हो
मुझको समझो, श्रम को अपनाओ,
मैं तुम्हारी पाठशाला हूँ,
पढ़कर विश्वास करो कर्म में,
जागो उठो जमाने को हिला दो
इस दुनिया से अज्ञान के साथ मुझे भी मिटा दो ।
देखो विश्वास बुला रहा है,
उगता सूरज तुम्हें राह दिखा रहा है ।



रघुशब्
बी.ए. द्वितीय वर्ष

❀ नारी सशक्तिकरण ❀

नारी सशक्तिरण का अर्थ है ,

महिलाओं को उनके अधिकार, समानता और स्वतंत्रता प्रदान करना । यह केवल एक सामाजिक पहल नहीं, बल्कि एक परिवर्तनशील प्रक्रिया है, जो समाज को नई ऊंचाइयों पर ले जा सकती है । नारी, जो सृजन और ममता की प्रतिमूर्ति है, जब आत्मनिर्भर और सशक्त बनती है, तो वह केवल अपने परिवार, बल्कि पूरे समाज को सकारात्मक दिशा देती है । महिलाओं का शिक्षित होना सशक्तिकरण का पहला कदम है ।

शिक्षा से उनमें आत्मविश्वास बढ़ता है और वे अपने अधिकारों के प्रति जागरूक होती है । आज महिलाएं विज्ञान, राजनीति, व्यापार और खेल जैसे क्षेत्रों में अपनी प्रतिभा का परचम लहरा रही है जागरूक है, हर व्यक्ति को यह समझना की नारी सशक्तिकरण केवल महिलाओं के लिए नहीं, बल्कि समाज की उन्नति और देश के विकास का मार्ग है । आइए, हम सब मिलकर एक ऐसा वातावरण बनाएं, जहां नारी सम्मान और समान अपने सपनों को साकार कर सकें

“ महिलाएं देश की तरक्की का आधार,
उनके प्रति बदलो विचार ”

तानिया
बी.ए. द्वितीय

❀ वाहरे इन्सान ❀

लाश को हाथ लगाता है तो नहाता है ।
पर वेजुबान जीव को मार के खाता है ।
छोड़ देते है भोजन जिसमें ऐ बाल है ।
फिर क्यों खाते हो अंडा
जिसमें एक माँ का लाल है ।
एक पत्थर सिर्फ एक बार मंदिर जाता है ।
और भगवान बन जाता है ।
इन्सान हर रोज मन्दिर जाता है फिर भी
पत्थर बन जाता है ।

एक औरत बेटे को जन्म देने के लिए
अपनी सुन्दरता त्याग देती है ।
और बही बेटा एक सुन्दर बीवी के लिए
अपनी माँ को त्याग देता है ।
जीवन में हर जगह हम जीत चाहते हैं ।
सिर्फ फूल वाले की दुकान ऐसी है ।
जहाँ हम कहते है कि हार चाहिए ।
क्योंकि हम भगवान से जीत नहीं सकते ।

सोनिया
बी.ए. तृतीय वर्ष

❀ आत्मविश्वास ❀

ये आसमां छीन गया तो क्या ?
नया दूढ़ लेगें,
हम वो परिदे नहीं जो
उड़ना छोड़ देंगे ॥

मत पूछ, हौसले हमारे
आज कितने विश्रब्ध हैं,
एक नई शुरूआत, नयां
आरंभ तय है.....
माना अभी हम निःशब्द है !

ये पारावर छुट गया तो क्या ?
नया सागर दूढ़ लेगें,
हम वो कश्तियां नहीं जो
तैरना छोड़ देंगे ॥

कदम चलते रहेगे
जब तक श्वास हैं,
परिस्थिति से परे
स्वयं पर हमें विश्वास है,

एक रास्ता मिला नहीं तो क्या
नई राहें दूढ़ लेगे,
हम वो मुसाफिर नहीं जो
चलना छोड़ देंगे ॥

इन्दु बाला
बी.ए. द्वितीय वर्ष



❀ पुरुषार्थ ❀

क्या खोजते हो दुनिया में,
जब सब कुछ तेरे अन्दर है ।
क्यों देखते हो ओरो में,
जब तेरा मन ही दर्पण है ।

दुनिया बस एक दौड़ नहीं,
तू भी अश्र नहीं है धावक ।
रूक कर खुद से बातें करले,
अन्तर मन को शान्त तो करले ।

सपनों की गहराई समझो,
अपने अन्दर की अच्छाई समझो ।
स्वाध्याय की आदत डालो ।
जीवन को तुम खुलकर जीलो ।

आलस्य तुम्हारा दुश्मन है तो,
पुरुषार्थ को अपना दोस्त बनालो ।
जीवन का ये रहस्य समझलो,
और खुशीयों से तुम नाता जोड़ो ।



हरप्रीत कौर
बी.ए. तृतीय वर्ष

❀ “ जुनून से सफलता तक : एक सीधा रास्ता ” ❀

जिंदगी..... कभी नीरस रेगिस्तान सी लगती हैं, तो कभी रोमांच से भरे जंगल जैसी ! पर कभी-कभी, इस जंगल में रास्ता भटक जाना आसान होता हैं । इतने सारे ऑप्शन, इतने सारे रास्ते, ये तय करना मुश्किल हो जाता है कि हम असल में कहां जाना चाहते हैं । हमारे सपने धुंधले पड़ जाते हैं और ये सवाल मन मे बार-बार उठता है - मैं आखिर करूं क्या ?

लेकिन दोस्तों, यह कहानी का अंत नहीं है । क्योंकि हमारे अंदर ही वो चिंगारी छुपी है जो राह को रोशन कर सकती है । वो ज्वाला है जिसे हम कहते हैं - जुनून । वही जुनून जो हमें रातों-रात जगाए रखता है, वही जुनून जो हमें असंभव लगने वाले कामों को करने की हिम्मत देता हैं ।

आज चाहे आप आर्टिस्ट, साइंटिस्ट या फिर अपना खुद का बिजनेस खड़ा करना चाहते हैं, जुनून ही आपका असली हथियार है ।

सिमरन, बी.ए. तृतीय

❀ + २ के बाद मेरे कदम ❀

+ 2 के बाद मेरे कदम इस कॉलेज की तरफ जाते हैं ।

जहां सर्वप्रथम मुझे Smt. Kalpna Mam नजर आते हैं ॥

स्वभाव से कठोर परन्तु सबको एक सा प्यार जताते हैं ।

+ 2 के बाद मेरे कदम इस कॉलेज की तरफ जाते हैं ॥

जहाँ हुई मुलाकात Cap. Sonika Saini Mam से जो करते English में बातें हैं ।

इनके नाम की तरह ही यह English के Cap. कहलाते हैं ॥

कोई भी हो Function or Competition यह सभी को प्रोत्साहित करवाते हैं ।

+ 2 के बाद मेरे कदम इस कॉलेज की तरफ जाते हैं ।

लगता है Account's से तो हमें डर पर Dadhwal Sir उसे भगाते हैं

हर Question को बड़ी तसल्ली से समझाते हैं ।

बहुत महाविद्यालयों में पढ़ा चुके अब हमें Account's पढ़ाते हैं ।

+ 2 के बाद मेरे कदम इस कॉलेज की तरफ जाते हैं ।

मुलाकात होने को Shakuntla Mam से बहुत महीने लग जाते हैं ।

आते ही Mam हमें अपना परिचय बताते हैं ।

किया सबसे अधिक Struggle फिर भी हिन्दी के Prof. कहलाते हैं ।

+ 2 के बाद मेरे कदम इस कॉलेज की तरफ जाते हैं ।

ईशांत धीमान, बी.कॉम. तृतीय वर्ष

❀ नारी ❀

उड़ने दो उन्मुक्त गगन में, पंख मेरे ना काटो तुम.....

रहने दो मदमस्त पवन में, गति मेरी ना रोको तुम.....

इस धरती से उस अम्बर तक, पंख मुझे फैलाने दो.....

छू देने दो चाँद मुझे भी, मेरे स्वप्न ना तोड़ो तुम.....

निराधार क्यूँ कहते हो तुम मुझको, मैं जीवन का आधार हूँ.....

नारी का वजूद निराला है, ये दुनिया को बतलाने दो.....

जीने दो मुझको भी खुलकर, पिंजरे में ना बांधो तुम.....

अभिशाप क्यूँ कहते हो तुम मुझको, मैं खुद में वरदान हूँ.....

मिलता है किस्मत वालो को, मैं वो कन्यादान हूँ.....

प्रेम से अपनाओ मुझको, ऐसे ना ठुकराओ तुम.....

मैं भी तो एक मानव ही हूँ, अपने दिल को ये समझाओ तुम.....

उड़ने दो उन्मुक्त गगन में, पंख मेरे ना काटो तुम.....

❀ माँ ❀

माँ की ममता माँ का प्यार,

झूठा है संसार।

गौद उठाती लोरी गाती,

पहले खाना हमें खिलाती ।

करती पल - पल हमें दुलार,

माँ की ममता माँ का प्यार ।

माँ की आँखों के तारे हम,

घर के राज दुलारे हम ।

मीठे सुर में रही पुकार,

माँ की ममता माँ का प्यार ।

दूर नहीं है रहने देती,

आँसू नहीं है बहने देती ।

कौन है जग में माँ के जैसा

सोना चाँदी रूपया पैसा

उसके आगे सब बेकार

माँ की ममता माँ का प्यार ।

हीना लाकेश, बी.कॉम. द्वितीय वर्ष

सुनीता देवी, बी.ए. द्वितीय वर्ष

❀ सोशल मीडिया की लत ❀

प्रस्तावना – सोशल मीडिया शब्द दो शब्दों से मिलकर बना है सोशल मीडिया । सोशल यानी सामाजिक और मीडिया यानी माध्यम । इस प्रकार सोशल मीडिया एक ऐसा माध्यम है जो हमें समाज के विभिन्न वर्गों तक जोड़ता है । आज जो लोग अकेले हैं, अपनह समस्याओं से ग्रसित है उनकी इस समस्या का समाधान हो गया है । और इस प्रकार इस तकनीक के माध्यम से लोग से जुड़ रहे हैं । जैसे कि आज हम व्हाट्स एप के जरिए अपने रिश्तेदारों, दोस्तों के ग्रुप से बात कर सकते हैं । फेसबुक, इंस्टाग्राम के माध्यम से आज हजारों लोग अपना व्यापार आगे बढ़ा रहे हैं, लिक्डइन के माध्यम से आज कई कंपनियाँ रोजगार दे रही है । आज हम घर बैठे किसी भी कंपनी को अपना रिज्यूमें भेज सकते हैं और बिजनेस जॉब पा सकते हैं । इस प्रकार सोशल मीडिया आज हमारे जीवन का आदर्श बन चुका है । लेकिन इसके नुकसान भी कुछ कम नहीं है ।

सोशल मीडिया की लत –

सोशल मीडिया वर्तमान में एक दो धारी तलवार है । आज के युवा, बच्चे, बुजुर्ग सभी इस आभासी दुनिया को सच समझ बैठे हैं और इस आभासी दुनिया में लाइक, कमेंट, शेयर को ही वास्तविक आनंद मानते हैं । कोरोना काल के दौरान यह सोशल मीडिया प्लेटफॉर्म किसी प्रसाद से कम नहीं था क्योंकि जब सारी दुनिया अपने घरों में कैद रहने को मजबूर हो गई थी, तब रील्स और अन्य सोशल मीडिया प्लेटफॉर्म ने ही लोगों को एक दुसरे से जोड़े रखा है लेकिन आज ये आदत धीरे-धीरे लत में बदलती जा रही है । नतीजा, समय की बर्बादी के साथ-साथ लोगों में चिड़चिड़ापन, अवसाद, बैचेनी और गुस्से जैसी मानसिक समस्याएं बढ़ती है । इसका मुख्य कारण है –

डोपामाइन ज्यादा बनना –

सोशल मीडिया एक वर्जुअल दुनिया है जो बाहर से खूबसूरत है । इंटरनेट पर रील्स देखने से हमारे शरीर में डोपामाइन नामक हैप्पी हार्मोन ज्यादा बनने लगता है । और हम अच्छा महसूस करते हैं, ऐसी स्थिति में समय का पता नहीं चलता ।

सोशल मीडिया लत से बचने के लिए रोकथाम –

सोशल मीडिया ने अभिव्यक्ति की स्वतंत्रता के अधिकार को नया आयाम दिया है । परन्तु सोशल मीडिया के दुरुपयोग ने इसे एक खतरनाक उपकरण के रूप में भी स्थापित किया है । लक्षण बताते हैं कि कैसे सोशल मीडिया की लत एक व्यक्ति के व्यवहार को बाधित कर सकती है । अगर हम इसे रोक सकते हैं तो जीवन के मूल्यों में वृद्धि कर सकते हैं। इसे रोकने के लिए कुछ तरीकों में सोशल मीडिया का उपयोग करने के लिए एक निश्चित समय हो, फैमिलि टाइम निकाले संवाद स्थापित करे, हॉबी क्लासेज ले । ऐसा कुछ करें जो किसी भी तरह से खुद को बेहतर बनाता है ।

निष्कर्ष –

सोशल मीडिया सिर्फ एक उपयोगिता है । इसलिए इसे आप पर नियंत्रण न रखने दे ।



प्रवीन कौर, बी.ए. तृतीय

❀ शब्द की महिमा ❀

- “ शब्द संभाले बोलिए, शब्द के हाथ न पांव !
 “ एक शब्द करे औषधि, एक शब्द करे घाव !
 “ शब्द सम्भाले बोलिये, शब्द स्वींचते ध्यान !
 “ शब्द मन घायल करें, शब्द बढ़ाते मान !
 “ शब्द मुँह से घूट गया, शब्द न वापस आया.....
 “ शब्द जो हो प्यारा भरा, शब्द ही मन में समाएँ !
 “ शब्द में है भाव रंग का, शब्द है मान महान !
 “ शब्द जीवन रूप है, शब्द ही दुनिया जहान !
 “ शब्द ही कटुता रोप दें, शब्द ही बैर हटाएं !
 “ शब्द जाड़ दें टूटे मन, शब्द ही प्यार बढ़ाएं !

शुभनीत मान
 बी.ए. द्वितीय वर्ष

❀ क्या है जिंदगी ❀

एक अजब सी पहेली है जिंदगी
 सबके साथ होते हुए भी अकेली है जिंदगी ।
 कभी तो एक प्यारा सा अरमान है जिंदगी,
 और कभी दर्द से भरा तूफान है जिंदगी ।
 कभी तो फूलों का गुलदस्ता है जिंदगी,
 तो कभी कांटों से भरा हुआ रस्ता है जिंदगी ।
 कभी कोमल गुलाब की कली जिंदगी,
 जिंदगी को छोड़कर एक दिन जाना पड़ेगा,
 अरे कुछ ऐसे जियो जिंदगी,
 कि मरने के बाद भी याद रहे जिंदगी ।
 ऐसी तुम अपनाओ जिंदगी,
 जीवन सागर नहीं एक कटी पतंग है जिंदगी ।
 जीवन जिंदगी के संग नहीं,
 जिंदगी जीवन की जंग है ।
 यूं तो जीने को लोग जिया करते हैं
 लाभ जीवन का फिर भी लिया करते हैं ।
 मृत्यु के पहले मरते हैं, हजारों लेकिन,
 जिंदगी उन्हीं की है, जो मरकर भी जीया करते हैं ।

रोहन सैणी बी.कॉम. तृतीय वर्ष

माँ की ममता

ममता दा एहसास दिलादी ऐ माँ ।
 बच्चया दे सुख - दुख च शामिल हुंदी ऐ माँ ।
 अपनी भुक्खा दा ख्याल न करी के
 पहले अपने बच्चया जो रोट्टी खोंआदी ऐ माँ ।
 बच्चया दे बासते भगवान दा रूप ऐ माँ ।
 अपने बच्चया जो बुरी नजरा ते बचने बासते काला टिका लगादी ऐ माँ ।
 बच्चे भ्यागा जालू अपने - 2 कमयो चली जादे ता
 सदा तिना दा ओणे दा इंतजार करदी ऐ माँ
 बच्चया दी गल्लिया जो वी माफ करदी ऐ माँ ।
 चोट लगदी जालू बच्चया जो ता तड़पदी ऐ माँ ।
 बच्चया दे हर एक दर्द दा ईलाज ऐ माँ ।
 इसी करी के सांजों माँ दी सेवा करना चाहिदी एहि सबसे बड़्डा धर्म कने कर्म ऐ ।



सुहानी, बी.ए. तृतीय वर्ष

पहाड़ी कविता

असां बसी जाण झिला दे पार
ऐथी हूण जिअ नहीं लगदा
बाहरे लोके कॉलोनी बसाई ती

शहर वाली आफत असां जो
पाई ती छलियां दी रोटियां तें
सरूआ दा साग वे

देसी खाना असां जो नी
फबदा माल पशु ऐथी हूण
पाली नी सकदे

दूध घीउ लोग ऐथी दूरा तें
तकदें ऐथी भूली जाणें अपने
रवाज वे अपने खेत्रा राफल
नहीं मीली सकदा

धूल, धुआ कने लोका दीं भीड़बें
देखी कनें मेरे हुआं सिरा च
पीड़ वे ऐथी होई जाणा जीऊणा
बर्बाद बे

हैमा रा खाना ऐथी नहीं पकदा ।

भूमिका

तृतीय वर्ष

माँ बाप रा प्यार

माँ बाप रा प्यार, दुनियाँ रा अनमोल तोफा
मेरे खातिर तिन्हा रे बिना अधूरा रे संसार,
माँ रा आँचल कने बाप रा प्यार,
कदी तिन्हा री झिड़का कने कदी तिन्हा रा दुलार,
माँ देदी मुश्किलां ने लड़ने री शक्ति,
बचपन बीतेया छावां च कने धुप पावे उस पार,
हर वक्त लगदा जिया गुलशन च बहार,
फिर जबानी च कठिनाईयाँ ने किया अहाँ पर वार,
लड़-खड़ाए पैर मेरे पर संभली गये,
मेरे ले था माँ बाप रा प्यार,
मैं येही फरियाद करदी
ऐ भगवान किसी रे भी माँ बाप ना हो जुदा,
माँ बाप हुँदे बच्चेया री शक्ति,
कने माँ बाप रे बिना अधूरी अहाँ री शक्ति,
सारेयाँ जो नी मिलदा माँ बाप रा प्यार,
माँ बाप रा प्यार
दुनिया रा अनमोल तोफा ।

वंदना

बी.ए. तृतीय वर्ष

जग वाला मेला

जग वाला मेला ओ लोको थोड़ी देर दा,
हंस देयां रात मुक गयी पता नी सबेर दा ।
आजकल दे बच्चेया ने फैशन बना लिया ।
अम्मां दियाँ रोटियाँ छड़ के पिज्जा अपणा लेया,
दुध घ्यू छड़ के चिट्टा अपणा लेया ।
खेलां दे मैदान छड़ के फोन अपणा लेया,
आज कल दे पुत्रां ने जुल्म कमा लेया
स्याण्याँ नू तंग करके घरां ते निकाल दिया
आजकल दी बहुआं ने बहाना ये बना लिया,
घरा देया काम छड़ के मनरेगा ला लेया ।
पढ़ाइयां दा भी देखो लोको नया दौर आ गया,
गुरूआँ दी लोड़ घट गयी, ऑनलाइन दा जमाना आ गया
ओम् नाम जप ले जे ता पार लंगना,
स्याण्याँ दी कदर कर ले जे ता पार लंगना ।
गुरूआ दा कहना मान ले जे ता पार लंगना ॥

सिमरन, बी.ए. तृतीय वर्ष

पहाड़ रा जीणा

पहाड़ो रा जीणा पहाड़ो रा नजारा नोखा,
पहाड़ो रा माणु बांका देश दुनिया घूमो
हटे फिरो सबी पहाड़ ही लुबाउदे
ऊँचे देवदार शोबले केसी
बान के सी चील कई जैगे बुराश उगदे ।
ऊँची टिंबी दे देव-देवी बसदे
तिनो रे सहारे सबी रे काज बणदे,
साजी त्यारो रे दैड़े से पूजे जाऊदे
जेबें आउंदी फसल नई
सबी द पैले मंदरा दे चढ़ाई जांदी
तां ई सुख समृद्धि गरे आऊंदी
पहाड़ो रा जीवणा शोबटा,
नी ओंदा कनी चीजों रा जोटा ।
तीज - त्यारो री लाणी गल,
सब झणे मिले जुली र मनाऊदे ।

शुभनीत मान

बी.ए. द्वितीय वर्ष

✽ पहाड़ी गीत ✽

हाय मेरी ओ शोभली
जाने यारो पाएं तेरा डेरा,
तू आये बोलो हुंदी जी
अड़िये मेरे लाना नई फेरा - 2
बाडे राखे तू बाटो दी पाचटी
खुदी बीजो बोलो सारि,

नोरा देओ तबै माछो बे मिटे
रो केई री लागि ली बारी - 2
शिगड़ा करना मिलना मारे
बुरा लगा बोलो तेरा
हाय मेरी ओ शोभली
जाने धारो पाएं तेरा डेरा,

तेरे खेचो दी पाचो दी
कुकड़ी, मेरे जाम्बे दे खीरे,
पिशे राखे बोलो पिपली
पापली मारे बैठना शिरे - 2
क्यों शोभली मेरी नी
शुनदी जीपू चोडे न मेरा,
हाय मेरी ओ शोभली
जाने धारो पाएं तेरा डेरा,

हाय मेरी ओ.....

सुनीता देवी, बी.ए. द्वितीय वर्ष



✽ पहाड़ी गान ✽

असां बसी जाणा झिलां ते पार
एत्थी हूण जिउ नइयो लगदा ।
छलियां दी रोटी ते सरुआ
दा साग वे
देसी खाणा असां जो नहीं फबदा
असां भूली जाणा अपने रिवाज बे
असी बसी जाणां झिलां ते पार
एत्थी हुण जिउ नइयो लगदा ।.....

पुराणे दिन याद आइगे
पुराणे दिन याद आइगे ।

स्याबेआं ले बैठी ने सुननी कहानियां
इक था राजा कने इक थी राणी
दोनो मरणे खत्म कहानी ।
पुराणे दिन याद आइगे ।

पुराणे दिन याद आइगे
पुराणे दिन याद आइगे ।

स्कूलां जाणां तां रूपेइये लेने दो,
कने इक रूपइये दी खानी टोफियां चार,
पुराणे दिन याद आइगे
पुराणे दिन याद आइगे ।

सोनिया, बी.ए. तृतीय वर्ष

✽ मेरा हिमाचल प्रदेश ✽

प्यारे भारत देशे दा छैल प्रदेश साडा हिमाचल प्रदेश इंसानियत शराफत भाईचारे दा प्रतीक साडा हिमाचल प्रदेश रखदे कृपा करदे देवते वास एथ, भोले बावे दा धूना माता दे शक्ति पीठ एन एथ, सिद्ध, योगी बालकनाथ ऐथू कने बजरंग बली जी करदे वास शिमला दे जाखू लोक संस्कृति बस्दी आली भी ऐत्थु हुंदी संस्कार सभ्यता दी भी सलाम ऐथु, फुलमु - राझु दे प्यार दी दास्तान भी ऐत्थु, पहाडिये मामे दे ना दा भी कमाल ऐत्थु । धोबन, निलमा, गद्दी कने भेडा तेरिया दे गीत अन बरकरार एथू, हुदे कई मेले त्योहार ऐथे । प्रकृति वी सुन्दरता बड़े छैल छैल बर्फ दे पहाड़ ऐथु । जो एन हिमाचले दी शान ऐत्थु ठण्डे ठण्डे पानिए दे झरने कल कल करदे ऐथे ।

एक किती कोशिश अपने प्रदेशे दे बारे लिख सका बडेया दे आशीर्वाद ते छोटेया दा प्यार अपने हिमाचल प्रदेश दी सुहबु तक पहुँचा सके ।

जय भारत जय हिमाचल ।

पायल रानी
बी.ए. तृतीय वर्ष

“पहाड़ी कविता”

आज रा बच्चा भी बड़ा बेमिसाल
सारा गूगल रा कमाल

लिखना भी णी पोन्दा
हूँन कोई भी सवाल
सी गूगल रा कमाल
बच्चा बड़ा बेमिसाल

इसरी महिमा अपरंपार
से जो गूगल चलान्दा
इस बार पैसे रा लेन देन
होंदा बार-बार गूगल पे
ते होंदा मुनाफा हजारो बार



दिमाग च असर इन्हें पाया
हुन न कर पाया दूसरा इस्तेमाल
घरे कोई न टैम देदा
इसने जोड़या इक रिश्ता ये ।

सारा कुछ गूगल पर ही मिलदा
से जे इस विच फसी गया
हूँन नई निकली सकदा

हर इक व्यस्त इस च
आज रा बच्चा भी बड़ा बेमिसाल
सारा गूगल रा कमाल

सारा कुछ गूगल पर ही मिलदा
से जे इस विच फसी गया
हूँने नई निकली सफदा

फायदे बड़े सोगी नुकसान
भी जानकारी सारे संसार री रखदा

गूगल भाई रा तो येही जाल है
आज रा बच्चा भी बड़ा बेमिसाल
सारा गूगल रा कमाल ।

येही ता इसरी पहचान
आज रा बच्चा भी बड़ा बेमिसाल
सारा गूगल रा कमाल ।

अंसारी बोली पहाड़ी री पुकार

एड़ी क्या गुस्ताखी, क्या किती मैं बुराई,
पढ़दे लिखदे ता थे नी, बोलने गलाने ते भी गवाई,
एड़ी केड़ी खता हुई मेरे ते ओ,
जे मेरे आपणेया है किती हाउं पराई ।

क्या सोचदे के कण ही क्या
गलान्दी ने कथी ते आई,
हाउं तुसारी पहाड़ी जो
सरिया दिती भुलाई ।

कदे हिंदी बोलो, कदे पंजाबी,
फिरी अंग्रेजी री किती बड़ाई ।
ज्यादा पढ़ा लिखां लगने खातर,
मेरे ते मुंह दित्या फिराई ।

बोली भाषा च तबदिली ता हुंदी आई
पर आसे आपणी बोली रा
अस्तित्व दित्या मुकाई
बच्चेया जो माँ बापुए,
हिन्दी या अंग्रेजी हे सिखाई,
ए तां पिछड़ी पुरानी ही,
ऐ सोच केथी ते आई ।

केसी भाषा ने मिंजो बैर नी,
हर भाषा छैल हुई,
पर अपणी जो हीरो ते छोटा
समझना केथी री रीत हुई ।
अंग्रेजी गाने मॉडनिरी ते
भ्यागड़े पुराने हुए ।

पहाड़ी ग्लांदा गवांर ते अंग्रेजी री
गाली मुंहा री शोभा बढ़ाई ।

हर भाषा बोली सीखा, पदा ते बोली,
पर अपणी मत देदें गवाई ।

मेरे बगैर तुंसारा भी क्या वजूद रहंगा ओ भाई ॥
एड़ी क्या गुस्ताखी, क्या किती मैं बुराई,
पढ़दे लिखदे ता थे नी,
बोलने गलाने ते भी गवाई,
एड़ी केड़ी खता हुई मेरे ते ओ,
जे मेरे आपणेया है किती हाउं पराई ।

संजना रानी

बी.ए. तृतीय वर्ष

साक्षी

बी.ए. तृतीय वर्ष

Dear Reader,

It is my proud privilege to present the commerce section of our college magazine. In this section students expressed their views in their own interesting ways.

Commerce opens doors, to markets for and wide.

Where trade and finance, together they Glide.

Learning the Skills, of business and more,

Unlocking the Secrets, of profit and loss,

A student of Commerce, grows with each day,

Paving a Path, for a brighter display.

Ishant Dhiman
Student Editor



How to Become CA, CS and Pursue other professional courses After B.Com

Completing a Bachelor of Commerce opens up a wide array of professional courses that can help students build a successful career in Commerce and finance. After completing B.Com, students have several options to further their education and professional qualifications. Chartered Accountancy is one of the most popular paths, where graduates can directly join the CA intermediate level if they have at least 55% marks. The process includes passing the intermediate and final exams along with a 3 year article ship order a practicing CA. The Company secretary course is another excellent option. B.Com graduates can directly enter the executive level of the CS program by passing the entrance test. The course prepared students in areas like company level law. After B.Com. we can do other professional courses like MA, MBA, MCA in Finance and other corporate sectors work.

By Ishant Dhiman
B.Com. 3rd Year



The Role of Artificial Intelligence in Business Growth

Artificial Intelligence (AI) is revolutionizing the way businesses operate, making process faster, smarter and more efficient. From automation to data analysis, AI helps companies enhance productivity, reduce costs and improve customer experiences.

One of the biggest advantages of AI is its ability to analyze vast amounts of data quickly. Business use AI-driven analytics to predict market trends, understand customer behaviour, and make data-driven decisions. This improves sales, marketing strategies and product development.

AI powered chatbots and virtual assistants provide instant customer support enhancing user experience. In industries like finance and healthcare, AI detects fraud, manages risks and improves diagnostics. Additionally, AI-driven automation reduces manual labor, allowing employees to focus on innovation.

However, AI also raises concerns. Many fear job losses due to automation, while ethical concerns regarding data privacy and decision making biases remain debated. Despite these challenges, AI is shaping the future of business. Companies that embrace AI-driven solutions will gain a competitive edge in an increasingly digital world.

By Palak

B.Com. 3rd Year

Commerce is often considered a better stream

Commerce is often considered a better stream compared to others, especially for students who have an interest in the world of business, Economics and Finance. Unlike the Science or Arts streams which primarily focus on technical or creative fields, Commerce provides a strong foundation for understanding the practical workings of the economy, markets and financial systems.

One of the biggest advantage fo pursuing commerce is the vast array for career opportunities it offers. With subjects like, Accounting, Economics, Finance and Business Law, students develop essential skills that are highly valued in industries such as banking, insurance, marketing and business management. Unlike other streams, which may require specialized skills or higher studies for career growth, Commerce graduates can immediately enter the workforce in various roles, providing a quicker transition into professional life.

Another Significant advantage of the Commerce stream is the analytical skills it cultivates. Subjects such as economics and business studies help students develop a strong understanding of market dynamics.

By : Deeksha

B.Com. 3rd Year

Importance of Financial Literacy for Young Entrepreneurs

Financial literacy is crucial for young entrepreneurs as it helps them make Informed decisions about managing money, Investments and business growth without a strong understanding of financial concepts even the most Innovative business ideas can fail due to poor Financial Management.

Key areas of financial literacy include getting saving understanding loans and Investment planning Entrepreneurs must also be aware of taxation and financial regulations to avoid legal Issues. Learning about cash flow management ensures that business maintain liquidity and avoid unnecessary debt.

In today's is digital age, numerous online resources courses and financial tools are available to help young Entrepreneurs.

By : Chand Rani

B.Com. 3rd Year

The Importance of Accounts

Accounting plays a crucial role in the financial world, acting as the backbone of any business or organization. It involves the systematic recording, reporting and analysis of financial transactions which provides essential information for decision making, planing and controlling processes. The importance of account can be understand from various perspectives.

Firstly :- accounting helps in maintaining a clear record of financial transactions. This not only ensures transparency but also help in tracking the financial health of a business. By keeping an accurate account of income and expenses businesses can better manage their resources, plan for the future and make informed decision.

Secondly, account provide a reliable basis for assessing a company's performance, financial statements such as a profit and loss account, balance sheet, and cash flow statements after valuable insights into a company's profitability liquidity and Solvency.

By : Sakshi

B.Com. 3rd Year

"Digital Panyments and the cashless Economy"

The World is shifting towards a cashless economy, driven by digital payments. Mobile wallets, UPI and crypto currencies are replacing traditional cash transactions, offering speed and convenience.

Digital Payments reduce transaction costs, enhance financial security, and promote transparency. Governments worldwide are encouraging cashless transactions to curb. Corruption and improve economic efficiency. However, cyber security threats and internet dependency pose challenges.

Despite these hurdles, digital payment are the future, digital payments are the future with continous advancements in fintech business and consumers must embrace this transformation for a more efficient financial system.

By : Suhani

B.Com. 3rd Year

The Role of E-Commerce in Modern Business

E-commerce has revolutionized the way business operate with the rise of digital platforms, companies can now reach a global audience, reducing the need for Physical stores. Online shopping offers convenience, competitive Pricing and a wide variety of choices, making it a Preferred method for consumers.

Business benefit from lower operational costs, improved customer insights and efficient supply chain management. Technologies like AI and data analytics help personalize shopping experience, increasing customer engagement. However challenges such as cyber security threats and logistics issues remain.

As digital transactions grow, e-commerce is expected to dominate global markets. Companies must adapt to technological advancements and changing consumer behavior to stay competitive.

***By : Amisha Kumari
B.Com. 3rd Year***

Entrepreneurship

Are you a keen observer of your environment particularly of the status of goods & services that are being marketed.

Have you felt there could be better, innovative and profitable ways of conducting a business/businesses.

Do you often recognise new opportunities for business to profitably the needs & wants of a particular segment of a market.

Have you even dreamt of starting your own venture or enterprise to make your innovative ideas turn into profitable business.

Why Entrepreneurship ?

In today's highly competitive job market, entrepreneurship is becoming an increasingly popular career choice. The factors that go in favour of entrepreneurship can be listed as an opportunity to fulfil your dreams to start your own independent business enterprise.

***By : Sejal
B.Com. 3rd Year***

GST & Its Impact on Business

Goods news for the companies these are involved in logistics, consumption and manufacturing Industries, " After a long wait for around 16 years, the government of India decided to replace all the indirect taxes levied on goods and services by the central and states and implement the GST by 1st of April 2017.

Why the market is so excited about the GST ? Will it really be a change -maker ? More importantly how will it impact on the business ?

Goods and Services Tax (GST)

It is a consumption tax that is collected on sale of manufactured goods and services, right from the manufacturer to the consumer. Here the tax is passed on until the last stage.

***By : Kavita Rani
B.Com. 3rd Year***

What is Black Money

Black money arises mainly from incomes not disclosed to the government usually to avoid taxation and sometimes because of its criminal links.

Size of India's black economy

In 2011, the government had commissioned a joint study by three thinks-tanks-NIPFP, NIFM, and NCAER to estimate Indian entities unaccounted wealth both at home and abroad. The final report has not been submitted.

India ranked fifth largest exported of illicit money between 2002-2011, with of total of \$ 343.04 billion and in 2011 it was placed third when \$ 84.93 billion was sent abroad, according to a 2013 report titled 'Illicit Financial Flows from Developing countries : 2002-2011'.

According to Global Financial Integrity (GFI) a washington-based think-tank, Indians salted away \$ 462 billion (about Rs. 28 Lakh Crore in current exchange rates) in overseas tax havens between 1948-2008.

*By : Anchal Saini
B.Com. Final Year*



Entrepreneurship Development in India

Entrepreneurship development is a major area of focus today as it has huge potential in creating jobs and self employability and thus contributing to economic development India, in the last few years in particular has seen exponential growth of start-ups and new age entrepreneurs. Both the central and state government of entrepreneurship in the country. The Government has launched various scheme and programmes to attract investors and create a healthy ecosystem for Entrepreneurship. India is one of the largest homes of start ups in the world and has been highly successful in bringing significant amounts of foreign direct investment. Moreover, the Government is taking active steps in removal of the bureaucratic hurdles and bottle necks so that entrepreneurship development is encouraged. In order to promote the culture of entrepreneurship development, the subject has been made part of the curriculum at both undergraduate and postgraduate levels across discipline.

*By : Pallvi Rani
B.Com 3rd Year*

"Why GST is Better"

The Goods and Services Tax (GST) was introduced in India in 2017 as a revolutionary reform in the country's indirect tax system. GST Replaced multiple indirect taxes excise duty and other, creating a unified tax structure. There are several reasons why GST is considered better than the previous tax Regime.

GST has simplified the tax process by merging multiple taxes into one, making it easier for business to comply with tax regulations. Earlier businesses had to deal with various state and central taxes, which made the system cumbersome and prone to errors. GST, being a single tax streamlines the tax filing process and reduces the burden on businesses. It also brings uniformity in tax rates across states, promoting a seamless flow of goods and services.

GST has fostered a more competitive market. By removing the inefficiencies of the old tax structure, business can now operate more efficiently which benefits consumers through lower prices. It also makes Indian goods and services more competitive in the global market, as they are now subject to a transparent and predictable tax Regime.

Sanjna Devi, B.Com Final Year

"What is PAN Card"

A PAN Card acts as an important document which you can use for various purposes. Not only it is a nationally accepted identity proof but it is also an important document while filing income tax (IT) returns. Apart from this it is also used to perform various personal and business transactions.

PAN Card acts as legal identity verification and photo for various purpose, including obtaining a connection and opening a Bank account. PAN Card is mandatory for all persons who pay taxes in India and carry out financial transactions in India. It is mandatory to quote PAN on return of income, all correspondence with any income Tax authority.

Anjali, B.Com IInd Year

Life's Accountancy

What comes in I debit	Bad things always depreciate.
What goes out, I credit	Knowledge is my investment.
My birthday in my opening stock.	Patience is my heart's interest.
My ideas are my assets.	Mind is my bank balance.
My views are my liabilities	Thinking is my current accountancy
Happiness is my profit.	Behaviour is my journal entry.
Sorrow is loss, heart is my fixed asset.	Aim is to tally balance sheet.
Purifies are my outstanding expenses.	Death is my closing stock.
Friendship is my hidden adjustment.	
Character is my Capital	

*Rohan Saini
B.Com 3rd Year*

The Importance of B.Com (Bachelor of Commerce)

B.Com or Bachelor of commerce is one of the most sought after under graduate degree for students interested in the fields of Business, finance and economics. This program lays a strong foundation in the fundamentals of commerce, accounting, Taxation and Business management. One of the key reasons why B.Com is essential is that it equips students with theoretical and practical knowledge which is crucial for a career in the Business world.

B.Com graduates are trained to understand the financial workings of businesses and markets, making them well-prepared for Roles in finance, accounting banking and even entrepreneurship. The degree offers a versatile platform that allows students to specialize in areas such as taxation, corporate law, cost accounting and economics. This helps them navigate the complexities of financial systems and gain insight into economic policies and market trends.

Additionally, a B.Com degree is Highly valuable for those aspiring to pursue higher studies or professional courses such as CA (Chartered Accountancy), MBA (Master of Business Administration) (FA, Characted Financial Anylyst) and CS (Company Secretary). These qualifications can further enhance a graduate's employability and open doors to senior management roles.

By : Taniya
B.Com Final Year

Commerce : A Pillar of Progress

Commerce is the driving force behind economic development and global connectivity. It involves the exchange of goods and services, fostering trade between individuals, business, and nations. As the world becomes more interconnected, commerce is no longer confined to local markets but extends to global platforms, particularly with the rise of e-commerce.

The advancement of technology has revolutionized the way we do business, making transactions quicker and more efficient contributing to both personal and societal growth. It encourages innovations, as businesses seek new ways to meet consumer needs.

In essence, commerce is not just about trade ; it is a catalyst for progress, shaping industries, driving economies and connecting the world.

By : Diksha Rani
B.Com Final Year