

Zenith

...A Mark of Excellence

Vol. 1

1st Edition, August ,2023

An E-Magazine Published by Department of Accountancy

Editor : Binti Dhingia
Editorial Board : Manisha Dutta
Uddipta Nayan Medhi
Manajit kalita



MESSAGE FROM THE PRINCIPAL.....

I am thrilled to extend my warmest congratulations on the launch of “Zenith” the e-magazine published by the Department of Accountancy. As the Principal of Pragjyotish College, I am truly proud to witness this remarkable achievement that showcases the dedication and talent of our students and faculties.

“Zenith” is a testament to the collaborative spirit and intellectual curiosity that define our institution. Through its creative articles, poems and engaging content the magazine reflects the rigorous academic standards and the innovative thinking that Pragjyotish College upholds.

As “Zenith” takes its place in the digital realm, I have no doubt that it will serve as an avenue for creative expressions. May this magazine inspire our students to explore new horizons and contribute meaningfully to their chosen fields.

I offer my sincere appreciation to the Department of Accountancy for your commitment to excellence and your dedication to nurturing our students’ intellectual growth. “Zenith” stands as a shining example of the opportunities that our institution provides for overall development.

Congratulations once again on this wonderful accomplishment. May “Zenith” continue to rise and shine, illuminating the path of knowledge for all who engage with it.

Best Regards

Dr. Manoj Kumar Mahanta
Principal, Pragjyotish College

From the desk of Co-ordinator Commerce Stream



As the dawn of a new venture breaks, it brings with it the promise of innovation, learning, and boundless possibilities. Congratulations on the launch of Zenith, our very own e-magazine that is poised to become a beacon of knowledge and inspiration in the realm of accountancy.

Zenith isn't just a collection of digital pages; it's a testament to the collective passion and expertise of your department. Through this platform, you are set to explore the horizons of accounting, transforming complex concepts into understandable insights for students, professionals, and enthusiasts alike.

Accountancy, often deemed as the language of business, is at the core of every economic activity. It is the compass that guides organizations through the intricate landscapes of finance, governance, and strategy. With Zenith, you're not just launching an e-magazine; you're giving life to a medium that has the potential to shape the future of financial discourse.

May the pages of Zenith be graced with scholarly articles that dissect the nuances of accounting practices, enlightening readers with profound insights. May it showcase the latest trends, cutting-edge research, and thought leadership that reflects the dynamism of the ever-evolving financial landscape. Your e-magazine is a canvas where ideas converge, where knowledge is shared, and where innovation thrives.

Here's to celebrating the milestones, both big and small, that you'll achieve on this journey. With Zenith as your compass, may your department continue to ascend to new heights of excellence and enlightenment.

Warmest congratulations on this remarkable achievement. May Zenith illuminate minds and illuminate the path toward a brighter, more informed future. With the utmost respect and best wishes to the entire team of Accountancy department.

Mukunda kalita

Coordinator commerce stream

From the desk of HoD, Department of Accountancy,



I am elated to extend my heartfelt congratulations on the momentous launch of "Zenith"! As a team member of the editorial board and the Head of the Department of Accountancy, I am immensely proud to witness the culmination of our collective dedication and creative spirit.

The birth of "Zenith" marks a significant milestone, signifying the synergy between our academic prowess and our passion for insightful content. The pages of this magazine are a testament to the countless hours of hard work, meticulous research, and innovative thinking that you all have poured into it.

Being part of the editorial board, I have had the privilege of witnessing the evolution of "Zenith" firsthand. The depth and breadth of the articles, the thought-provoking analyses, and the engaging visuals showcase the extraordinary talent and expertise within our department.

As we unveil "Zenith" to the world, let us remember that this magazine not only represents our commitment to excellence but also our eagerness to foster meaningful conversations and expand the horizons of knowledge. May the articles inspire, the analyses enlighten, and the magazine as a whole serve as a source of pride for our department.

To the Zenith team, I salute your hard work, creativity, and unwavering dedication. Your contributions have transformed ideas into reality, and I am confident that "Zenith" will reach new heights of success, becoming a beacon of inspiration for all who engage with it.

Here's to the journey ahead, filled with continued achievements and countless more editions of "Zenith." Congratulations once again on this remarkable accomplishment!

Best regards,

UDDIPTA NAYAN MEDHI

Team Member of the Editorial Board

Head of the Department of Accountancy

FROM THE EDITOR'S DESK.....

It gives us great pleasure to release the 1st issue of 'ZENITH', an e-magazine of the Department of Accountancy of Pragjyotish College . The name and fame of an institution depends on the caliber and achievements of the students and teachers. The role of a teacher is to be a facilitator in nurturing the skills and talents of students. This magazine is a platform through which our students exhibit their literary skills and innovative ideas.



We would like to place on record our gratitude and heartfelt thanks to all those who have contributed to make this effort a success. We are immensely thankful to our Principal Sir for giving support, encouragement, and a free hand in this endeavour. Last but not the least we are thankful to all the authors who have contributed their articles for the magazine. We truly hope that the pages that follow will make an interesting read. While we have made a sincere effort towards the compilation of this magazine, any error is deeply regretted. We look forward to your comments and suggestions!

With Best Wishes

Binti Dihingia

ZENTH...a Mark of Excellence: This volume is a creative articles, poems photographs submitted by various students of Commerce Stream and Edited by Binti Dhingia Assistant Professor, Department of Accountancy Published by Department of Accountancy,Pragjyotish College

First Edition : Vol-I., August, 2023

Chairperson : Dr. Manoj Kumar Mahanta, Principal

Advisors : Dr. Namita Das, Coordinator, IQAC
Dr. Manjit Kumar Mazumdar, Advisor, IQAC
Mukunda Kalita, Co-ordinator, Commerce Stream

Editor-in-Chief : Binti Dhingia

Assistant Editors : Manisha Dutta
Uddipta Nayan Medhi
Manojit Kalita

Layout Design : Jiten Sonowal, Manajit kalita

Cover Concept : Binti Dhingia & Manajit Kalita

Cover Design : Binti Dhingia & Manajit Kalita

Email: accountancy@pragjyotishcollege.ac.in

All rights reserved. No part of this publication may be reproduced, stored in a retrieval system or transmitted in any form or by any means like electronic, mechanical, photocopying, recording or otherwise without prior written permission of the publisher and editors.

Disclaimer: The authors are solely responsible for the contents of the papers compiled in this volume. The editors or publisher do not take any responsibility for the content and data in any way. Errors if any are purely unintentional and readers are requested to communicate such errors to the editors to avoid the same in future.

Content

- 1. AI's Impact on business : Harsh Vardhan Shivani Kumar,Rajat Agarwal**
- 2. Teenage Troubles : Anubha Kumar Rai**
- 3. Nature Beauty : Gaurav Barman**
- 4. Global Warming : Priya Sharma**
- 5. Yoga & Mind Healing : Fahmee Israt**
- 6. Festival : Bisawajit Rajbonshi**
- 7. Reasons to put mental health in first in college : Pooja Ray**
- 8. Green Accounting : Projay Choudhury**
- 9. The Group of Twenty : Jannath Akhtar**
- 10. Problem Faced by women in India : Asif Ahmed**
- 11. Artificial Intelligence : Azahar Iqbal Ahmed**
- 12. From School to College Nikesk Kumar Patel, Rohit Sharma**
- 13. Lachit Borphukan : Sahmin Rirvi**
- 14. নাৰী কেৱল এটা শব্দই নো :Ankurima Gogoi**
- 15. তুমি : Priyanka Rabha**
- 16. ফাগুনৰ এজাক বতাহ : Elisas Ahmed**
- 17. Photography Section**
- 18. Gallery of department of Accountancy**
- 19. Departmental Activities**

AI's Impact on Business

Harsh Vardan, Shivam Kumar, Rajat Agarwal
B.Com 4th semester



Artificial Intelligence (AI) is rapidly transforming the way businesses operate. From streamlining processes to enhancing customer experiences, AI is providing to be a game changer in the business world . In this article,we'll explore the impact of AI on how its changing the way we work. Enhancing Customer Experience is one of the significant benefits of AI is the ability to enhance customer experience . AI – powered chatbots and virtual assistants can quickly respond to customer queries and offer personalised recommendations. AI powered voice assistants like Amazon's Alexa and Google Assistant can help customer find the information they need ,book appointment, and make purchases, all without human intervention. As a result, businesses can provide better customer service and increase customer satisfaction.

Teenage Troubles

Abhay kumar Rai

B.com 4th semester



Growing up is hard to do, And often leaves us feeling blue, With pressures from school and peers, And anxieties that bring us tears. Our bodies change and feelings too, And everything can feel so new, We're trying to find our place in life, And cope with stress and daily strife. Our parents just don't understand, The struggles that are close at hand, And so we often feel alone, With worries we can't share at home. We want to be accepted, cool, And not feel like we're the fool, But sometimes we make bad choices, And end up paying hefty prices. Our self-esteem can take a hit, And sometimes we just want to quit, But know that you're not alone, And things will get better on their own. So let's take things one step at a time, And know that we'll eventually climb, Out of the teenage years and its struggles, And find ourselves with less troubles.

Nature's beauty

Gaurav Barman

B.Com 2nd semester



Nature is beauty and beauty is nature . Everywhere nature is beautiful in one way or the other. The beauty of nature has been a source of inspiration and delight to mankind. It is an endless source of joy. Nature is a gift of God to all living being on the earth. There is no one who is not daily helped by the goods of nature. Nature is made of everything we see around us – trees, flowers, plants, animals ,sky, mountains, forests and more. Human beings depend on nature to stay alive. Nature helps us breathe, give us food, water, shelter, medicine and clothes. We find many colours in nature which make the earth beautiful. Nature refers to the interaction between the physical world and the life within it like animals, birds, trees, plants and humans. It also includes non-living things like landscape ,water and others. It is concentrated with millions of living species around the globe. As nature is growing , it is giving birth to new species, we must understand there is nothing in the world as worthy nature. No artificial intelligence or a human-invented machine can provide what nature can.

Global Warming

Priya Sharma

B.Com 2nd Semester



The Globe is getting warmer. Science shows how the temperature of this earth is regularly increasing. Global warming means an increase in the temperature of Earth. This increase is no doubt slow but steady too. Finally it is alarming. The present rate of increase is three degree Celsius. But if this goes up to one degree Celsius the effect will be dreadful the causeway of this warming is the reckless destruction of the natural environment this is to be stopped to have a remedy this is to be stopped to have a remedy against the growing danger of this global warming global warming is the increase in the average temperature of the Earth's atmosphere it is caused by the rise of carbon dioxide levels in the temperature which leads to an increase in temperature global warming has been accelerated to mass deforestation activities by man.

Yoga and mind healing

Fahmee Ishraat

B.Com 2nd Semester



There are countless approaches to yoga that can suit anyone. Even beginners can find benefit through breathing exercises, movement sequences and postures designed to stretch and strengthen the body. Some of the benefits of yoga many people experience include: increased flexibility improved strength, muscle toning, weight loss, increased energy levels etc. Yoga can help relieve pain from some chronic conditions including back pain, carpal tunnel syndrome and headaches. It is also known to reduce blood pressure and insomnia. Yoga is often coupled with medicine with medication because it helps relax mind and encourages participants to redirect their thoughts. Addictions can be largely viewed by mental and emotional experiences. Self-medication is common and substances are often used as a means of escape from the stress of daily life. Without the ability to use drug and alcohol a person in treatment must learn new healthy ways to cope with the inevitable difficulties they will eventually face. Yoga and meditation provide an avenue for releasing tension and stress while strengthening the mind and body.

Festivals

Biswajit Rajbangshi

B.Com 4th Semester



FAMOUS FESTIVALS OF INDIA



Festivals are a time of joy. A time when all our hearts employ The spirit of celebration. And a sense of true elation. The world is full of festivals. From East to West, in all the vestals Each one brings its own delight, With colors, sounds, and endless sight. In India, we have Diwali, The festival of lights so bright and jolly. With candles, sweets, and firecrackers, Bringing happiness to all the backers. In China, there's the Lunar New Year, A time of reunion and good cheer,

Red envelopes, dragon dances, and feasts, A tradition that never decreases. In America, Thanksgiving is the call, A time to give thanks and have a ball. With family, friends, and a lot of food, A celebration of gratitude. No matter what the festival is, The joy it brings is truly a bliss, A time to forget our differences, And unite in all our experiences. So let us cherish these moments of mirth, And celebrate together on this earth, For festivals bring us all so near, And fill our hearts with love and cheer.

Reason to put mental health first in college

Pooja Ray

B.Com 2nd Semester

Making one's own mental health a priority while in College is a wonderful idea. Not only will this lay the groundwork for the rest of life, but the experiences a



student will have in college are once-in-a-lifetime opportunities. So try the most of it while being prepared to deal with whatever life shows at you. Students should work to improve their personal health while in college, in addition to relying on support networks. There are volunteers and counselors who are ready to help, it true student services, mental health counseling, or a network of mentors,

parents, peers, or professors In college your mental health will have an impact on:

- Your general well being
- Your University experiences
- Your academic achievements

Green Accounting

Projoy Choudhury

B.Com 6th Semester



Green accounting is a type of accounting that attempts to factor environmental cost into the financial results of operation. It has been argued that gross product ignores the environment and therefore policy makers need a revised model that incorporates green marketing. Green accounting is a popular term for combined environmental and economic accounting and national and corporate levels. Green accounting was introduced by Prof PartaDas Gupta. Green Accounting is also termed as environmental accounting and is associated with the environmental services and goods. Laws related to green accounting is Environmental Protection water Act, 1974

The Group of Twenty (G 20)

Jannath Akhtar

PoraniChakm

B.Com 6th Semester



The Group of Twenty (20) is the premier forum for international economic corporations. It plays an important role in shifting and strengthening global architecture and governance on all major international economic issues. India holds the presidency of G20 from 1ST December 2022 to 13 November 2023.

1999 - Inception of G20 : The G20 was founded in 1999 after the Asian financial crisis as a forum for the Financial Ministers and Central Bank Governors to discuss global economic and financial issues.

2008 -Elevation to Leader's Level: The G20 was upgraded to the level of Heads of State Government in the wake of the global economic and financial crisis of 2007, and in 2009, was designated to “premiere forum international economic cooperation.

The G20 Summit is held annually, under the leadership of a rotating Presidency. The G20 initially forecast largely on broad macroeconomic issues, but it had since expanded its agenda to Interalia include joint sustainable development

The G20 presidency is responsible for bringing together the G20 agenda in consultation with other members and in response to developments in the global economy

G 20 members:

The Group of Twenty (G 20) comprises 19 countries(Argentina, Australia, Brazil Canada, China, France, Germany, India, Indonesia, Italy, Japan, Republic of Korea, Mexico, Russia, Saudi Arabia, South Africa, United Kingdom, Turkey and United States and the European Union. The G20 members represent around 85% of the global GDP, over 75% of the global trade, and about two- third of the world population.



Problem faced by women in India

Asif Ahmed

B.Com 6th semester



India is a country where women are given the status of a goddess. However the problems they face just show their opposite of this concept. On one hand they worship women as goddess and on the other hand they abuse women endlessly and consider them inferior.

When in early days there were several issues like the Sati system, no widow remarriage, Devadasi system and more. While most of them are not prevalent now, there are new issues that women face

The main issues faced by women are –

Firstly, violence against women is a very grave issue faced by women in India. It is happening almost every day in various forms. Domestic violence happen more often than we think. Further, there is also dowry related harassment marital rape, etc. Next, we also have the issue of gender discrimination. Women are not considered equal to men. Women face discrimination in almost every

place in patriarchy society. Moreover, there is also a lack of female education. Women, mostly in rural areas are still denied education for being a female.

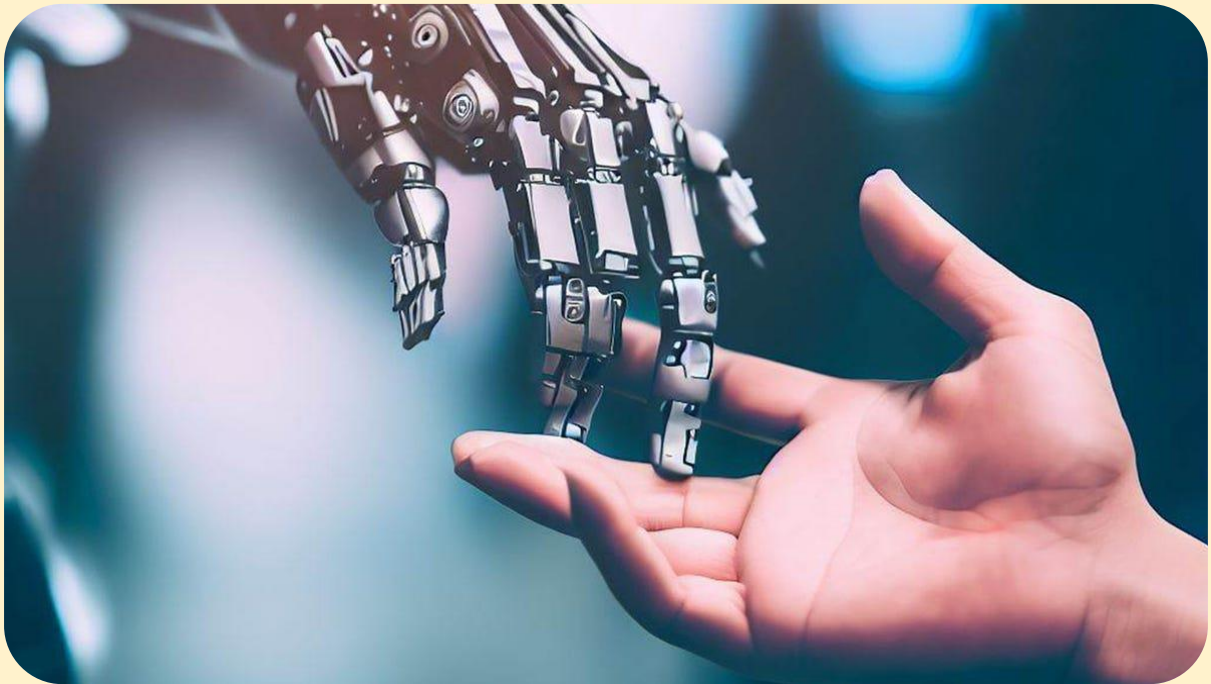
Ways to tackle this issue:

We must all come together as one to fight these issues faced by women in India. Every citizen and Government Ministry must try to make it a safe place for women. Government must make more strict laws against people who commit crime against women. Further, more opportunities must be provided equally for men and women in every field. We must encourage women to keep their best. Moreover, education must be stressed upon gravely. It must be made a compulsion to educate every girl and women for a better future. Therefore, each one of us must be ready to treat women equally. We must help them at every stage and more than that empower them to make their own decision. After that ,these issues can be eliminated so women need not face discrimination in the name of gender

Artificial Intelligence (AI)

Azahar Iqbal Ahmed

B.Com 6th Semester



Artificial intelligence (AI) has been a buzzword for many years now, and it's no surprise why. The concept of machines that can think and act like humans is both fascinating and somewhat intimidating.

However, AI is no longer just a concept - it's a reality, and it's already changing the world in many ways. AI refers to the simulation of human intelligence in machines that are programmed to perform tasks that would typically require human cognition. These tasks may include learning, reasoning, perception, and problem-solving. AI systems can be designed to perform a wide range of tasks, from simple ones like voice recognition to complex ones like playing chess or driving a car.

One of the most significant benefits of AI is its ability to process vast amounts of data quickly and accurately. This is particularly useful in fields like

healthcare, where AI algorithms can analyze medical images or patient records to help doctors diagnose diseases and develop treatment plans.

Similarly, in finance, AI can be used to detect fraud and prevent money laundering by analyzing large volumes of transaction data.

AI is also transforming the way we live and work. In manufacturing, for example, robots powered by AI are becoming increasingly common, as they can perform repetitive tasks with speed and precision, allowing humans to focus on more complex and creative work. AI is also changing the way we shop, with chatbots and recommendation engines making personalized product suggestions to customer

"Artificial intelligence will have a more profound impact on humanity than fire, electricity and the internet."

Sundar Pichai, the CEO of Alphabet



From School to College

Nikesh Kumar Patel, Rohit Sharma

B.Com 4th Semester

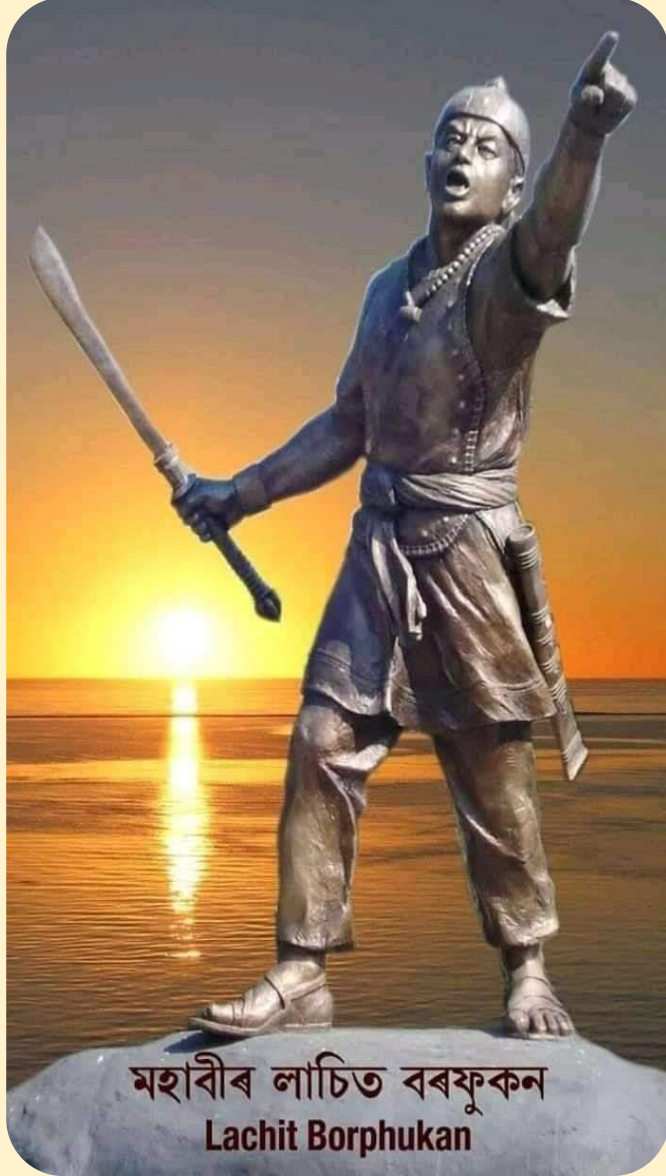


The halls of high school now fade away,
As the college campus comes into play.
The old routine, now a distant memory,
As we step into this new territory.
No more bells, no more homeroom,
We're on our own, to chart our own room.
The campus is new, the faces are strange,
But we'll find our way, we'll make the change.
The classes are harder, the work is tough,
But we're up for the challenge, we're not giving up.
We'll learn and grow, and make new friends,
Our journey's just begun, and it never ends.
From school to college, a transition so grand,
But we're ready for the adventure, we'll take a stand.
We'll chase our dreams, we'll reach for the stars,
And college life, will forever be ours.

Lachit Borphukan

Sahmin Rirvi

B.Com 2nd Semester



মহাবীৰ লাচিত বৰফুকন
Lachit Borphukan

Lachit Borphukan
গৰাৰাৰ লাচিত বৰফুকন

The Brave Warrior of Assam
In the land of the mighty Brahmaputra,
Lined as hero, fierce and bold,
LachitBorphukan,a warrior of honor,
Whose story still remains untold.
With his sword and his will of steel,
He fought against the Mughal might,
Defending his people and his land,
With all his courage and his might.
From the hills of Nagaland to the plains
of Assam,
He led his troops with great command,
Defeating the enemy at Saraighat,
And securing victory for the land.
He was a man of great value,
A true son of the soil,
Whose legacy lines on forever,
In the tales of his bravery and trail.
On LachitBorphukan ,our hero,
We bow to you in reverence and awe,
For you are the pride of our land,
A symbol of courage , strengths, and
more

নাৰী কেৱল এটা শব্দই নে

Ankurima Gogoi

B.Com 4th Semester



নাৰী কেৱল এটা শব্দই নি

এই যান্ত্ৰিকতাৰে আৱৰা সমাজত তাইৰ স্থান নাই ?

নাৰী ঘৰৰ লখিমী

শুনিবলৈ শুৱলা বাক্য মাথো ।

প্ৰকৃততে নাৰী হৈছে গৈ

নৰ পিচাচৰ পিয়াহ পলোৱা দ্ৰব্য মাথোঁ

যুগে যুগে হৈ আহিছে

অহাৰ ধৰ্ম নষ্ট, দ্ৰৌপদীৰ বস্ত্ৰ হৰণ কত কি__

এই সমাজত ৰামচন্দ্ৰ, শ্ৰীকৃষ্ণ আছেনে?

কৃষ্ণ বস্ত্ৰৰ আবোৰ

কিন্তু কি হ'ব

আজিৰ ভয়াতুৰ সমাজত কৃষ্ণও নাই যাচিবলৈ

মাথো আছা তুমি নিজেই নাৰী, তুমি নিজতেই অনন্যা ।

যেতিয়া শূনিবা ,

তেজপিয়া বাঘিনীৰ গৰ্জন

চকুৰ পানীৰ টোপালত

মুখৰিত হোৱা অগ্নিৰ পৰিসৰ

গগণ ভেদি যোৱা অকাল চিঞৰ আৰু শেষ__

তেতিয়া বুজিবা নাৰী এটা শব্দ নহয়

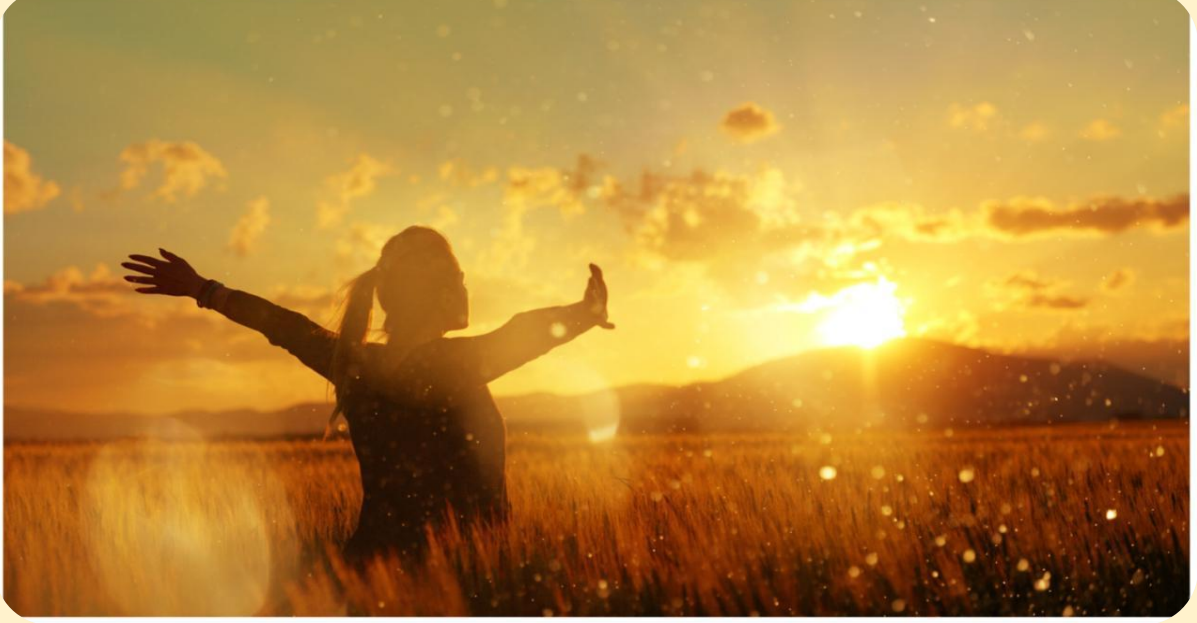
নাৰী সৃষ্টি, নাৰী অনন্যা ॥

in every
Women
There
& A
Queen

তুমি

Priyanka Rabha

B.Com 2nd Semester



শৰতৰ শেৱালি তুমি
সুবাস আনিলা মোৰ হৃদয়লৈ।
ৰাতিৰ জোনৰ জোনালী হৈ
পোহৰ নমালা মোৰ জীৱনলৈ।।
এটি উন্মনা সুৰ তুমি যাযাবৰী
শুনিও নাপাওঁ আহৰি,
স্কন্ধ হৈ বয় মনৰ গতি,
বিচাৰোঁ মাথোঁ তোমাৰেই সহাঁৰি।।
উন্মনা মনৰ দোমোজাত তুমি
সপোন হৈ ৰ'বা হিয়াৰ দুৱাৰ দলিত,
স্মৃতিৰ সাগৰ বোৱাই আনিবা মৰমেৰে
হৈ মধুৰ ঝণৰ এটি গান সুললিত।।

ফাগুনৰ এজাক বতাহ

Elisas Ahmed

B.com 4th semester



ফাগুনৰ এজাক বতাহে, কানে কানে
আহি কলে হি মোক, তোমাৰ কথা।
ৰাতিৰ এন্দাৰতো, তৰা বোৰো আহি কৈ যাই মোক তোমাৰ কথা।
পুৱাৰে বেলিতিও মোক কৈ যাই, তোমাৰ কথা।
মাথোঁ তোমাৰ কথা।
তোমাৰ কথা ভাবিলে মন উপচি পৰে,
তোমাৰ চকু জুৰি চালে, বুকু জুৰি খাধনা চলে।
মণৰে পদুলিত তুমি আছা হী বহি,
মনৰে খিৰিকী খুলি তুমি চোৱা হী এবাৰ।
কিনো মায়া ভৰা চাউনী তোমাৰ,
কিনো মৰম লগা হাহিটো তোমাৰ, দেখিলে মন ভৰি পৰে।
জুমি জুমি চাই আৰু কিমন থাকিম, মন ভৰি নপৰে,
কেৱল চাবলৈ হে মন যাই, বাৰে পতি।
ভাল পোৱা শেষ নহয়, কেতিয়াও তোমাৰ পতি।
কল্পনাৰ মাজতো মাথো তোমাৰেই ছবি।



Pratibha Baruah's Photography



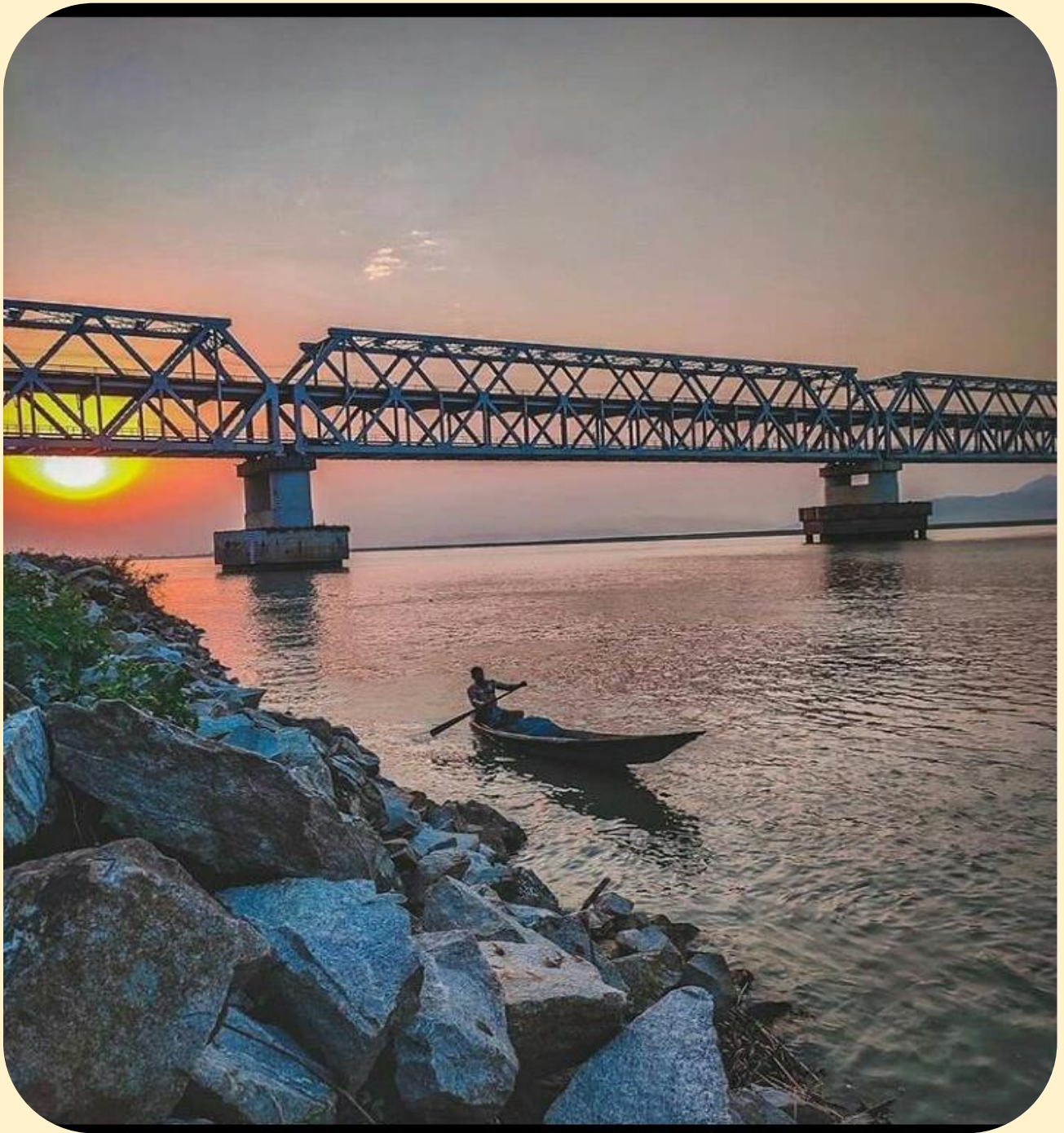
Gaurav Barman's Photography



Bishal Chandra Kalita's Photography



Bhargab Jyoti Das's Photography



Gallery

Deapartment of Accountancy



Departmental Activities



