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SUMMARY AND RECOMMENDATIONS

Education is regarded as the most important wealth, and therefore, 'Vidwan Sarvatra Pujiyate', a learned man is honoured throughout the world. It is also true that with the advancement of human civilization, the role of education has been conceived by the people in the context of livelihood. Now people relate education with earning of income. This has influenced the choice of education. Job opportunities and income are first examined now before joining a particular course of education. Commerce discipline is also no exception to this phenomenon. In recent years, the importance of commerce has increased on this consideration. Liberalisation and globalisation of the economy, increase in service sector activities and gradual transformation of rural economy from agro-base to market-base economy have contributed to the opening of job opportunities and commerce graduates have an edge over other graduates in this job market.

For all these reasons, enrolment in commerce has been gradually increasing in Assam if compared to Arts and Science stream. Growth and development of Commerce education in Assam is not encouraging if compared to other parts of the country. The scenario of enrolment in the Commerce faculty is not encouraging in Assam in the all India level. In 1970-71 out of a total of 3,59,900 commerce students in the country only 4,240 (1.17%) were from Assam, in 1995-96 out of 11,99,260 commerce students in the country only 222 commerce students were from Assam.
only 12,462 (1.04%) were from Assam and in 2004-05 out of 15,84,907 commerce students in the country, the Assam had only 16,016 (1.01%) commerce students. In 2008-09 number of commerce students was 20,229 which was 0.81% of a total of 24,86,901 commerce students. Thus the enrolment position of commerce in Assam is negligible in the all India level.

Change and improvement of course curricula and a close interaction between industry and academia is must for making Commerce education relevant in the changing scenario. The syllabus and courses of study should take into consideration the contemporary needs of society in general and business in particular. Regular Conferences and Seminars on Commerce Education in Assam is the need of the hour where problems and prospects could be discussed in multiple dimensions.

Constrains are many and many more are still there. Globalization, liberalization and privatization on the one hand and the revolution in the information technology on the other will throw new challenges before Commerce education. Therefore an integrated effort of policymakers, academics, business society and government is must to upgrade and modernize commerce education in Assam.

Chapter wise summary and recommendations are presented below.
Chapter II
History of Commerce Education in India

1. Commerce education is not a new development in India. Business tactics were transferred from father to his son. Separate institutions were not there to impart formal commerce education. Trade and commerce had occupied an important place during the Vedic-age in the development of economic aspect of Indian culture. Commerce education in formal sector began in India in 1886 as vocational education when the first commercial school was set up in Madras (Chennai) by the Trustees of Pachaiappa’s Charities. J.B.College of Jorhat, is the first college of the North Eastern Region to start commerce education in 1944.

2. At the university level, commerce education had the beginning in 1913 when the Sydenham College of Commerce and Economics was established in Bombay. Since then commerce education started to spread all over the country to a varying extent.

3. Strongly rooted in economics, commerce education at the initial stages emphasized much on different practical aspects of economic theory and economic thought especially dealing with entrepreneurship, structure and process of industry, production and distribution, pricing and profit. Gradually, other relevant business subjects and accountancy were introduced in the commerce courses.
4. In 1958 the Special Committee for Commerce Education offered three suggestions. Firstly, commerce courses of universities were not only to provide the infrastructure of professional education in accountancy and cost accountancy, etc., but also to pave the way for specialization in different discipline/areas included in the courses. Secondly, commerce education of universities should not be a competitor of the professional courses; its role should be complementary. Thirdly, commerce education and management education should be considered as separate stream.

5. The growth rate of enrolment of commerce students in India was in between 62% to 124% during the period in 1955-56 to 1970-71 which decreased to 22% - 34% during the period 1985-86 to 2008-09. The important feature of this growth is that the number of female students in commerce is growing at M.Com and B.Com level both in absolute terms and ratio of females to total enrolment in commerce.

6. It is found that on an average 8.5% of the total students enrolled in B.Com generally opt for post graduation. The enrolment of commerce students in higher education occupies third position after Arts and Science.

7. Commerce education is popular in industrialized states. Students from urban areas shows more interest in commerce education than the students from rural areas. Although it has spread through out the country, the development is not uniform in all the states.

8. The recent past has witnessed that commerce education programmes are becoming irrelevant in the present day context. In changing scenario, a
practical and relevant course curriculum receives increasing importance. Commerce education is to consider seriously tomorrow's world while attempting to educate tomorrow's students with the significant changes taking place in trade, industry and economy. It should adopt a flexible course structure and must update it as per needs of the business world and society.

Chapter III

Growth of Commerce Education in Assam

1. Commerce education in Assam was introduced in late thirties of twentieth century. It was started in J. B. College at Jorhat in 1939. Establishment of Gauhati University in 1948 paved the way for higher education in commerce. Gauhati University started Undergraduate along with Post graduate Commerce classes at the newly established Gauhati University in the year 1948. The first Vice Chancellor K.K. Handiqui took keen interest for the development of commerce education in Assam.

2. During fifties and sixties the facilities for commerce education at the higher secondary schools of Assam were far from satisfactory. Of the 40 high schools upgraded to higher secondary schools in 1959 the facility to study commerce subjects was offered by only five schools. Even in 1984 only 48 schools and colleges (out of 354) offered commerce.

3. The number of schools and colleges offering Higher Secondary education in Arts, Science and Commerce has increased to 1080 during 1984-2009 period, showing an increase of 205%. During the same period the
institution offering Commerce stream has gone up by only 127%. Thus, Commerce education is yet to achieve a reasonable growth in the state of Assam.

4. The enrolment in commerce in H.S. level has been increasing. In 1998, Commerce stream recorded highest increase in enrolment with 40 percent, followed by Science stream with 36 percent and Arts stream with 33 percent. In 2010, it increased by 31 percent in Commerce, 24 percent in Science and 16 percent in Arts. Thus, it is seen that overall position of enrolment in Commerce showed an increasing trend among the three streams during the period from 1998 to 2010.

5. Enrolment of female students at Higher Secondary Commerce course was not satisfactory. But recently the enrolment of female students in commerce has shown an increasing trend. Percentage of female students increased from 3.87 in 1986 to 21.54 percent in 2010.

6. In 1983, the number of colleges offering commerce at undergraduate level was 27 while number of colleges offering Arts and Science faculties was 137 and 46 respectively. In 2008, this figure increased to 69, 341 and 100 for Commerce, Arts and Science respectively. Thus the growth rates of institutions offering these three faculties during the period 1983-2008 are 156%, 149% and 117% for Commerce, Arts and Science respectively.

7. Out of 189 provicialised colleges (previously known as deficit grants-in-aid colleges) there are only 12 (twelve) full fledged provincialised commerce colleges situated in 11 districts of the state.
8. Enrolment in commerce stream in Gauhati University had been about 5 percent for 30 years from 1974 to 2004. After 2004 there has been gradual increase in the number of commerce students and in 2009 it was about 11 percent of the total students enrolled in Gauhati University.

9. In Dibrugarh University Arts faculty recorded highest enrolment (above 86%) followed by the faculty of Commerce (7%) and the faculty of Science (6%) during the period 2004 to 2009.

10. In Assam University Arts faculty recorded highest enrolment (above 78%) followed by the faculty of Science (14%) and the faculty of Commerce (9%) during the period 1998 to 2002.

11. During the period 2000 - 2009 there has been increase in enrolment in Arts and Commerce faculty. But the increase in commerce is more than double during this period. Considering the enrolment of these three Universities, this is an encouraging situation in commerce. Year wise enquiry in the enrolment position reveals that the increase in enrolment in commerce has been started after 2004. This may be due to the realization of importance of commerce education by the public in general. The increase in business and service activities has played a positive role in creating such realization among the people.

12. The number of commerce students in Assam is quite negligible as compared to other parts of the country during the period from 1970-71 to 2006-07. The first three states with the highest number of commerce students are Maharastra, West Bengal and Gujarata in 1970-71, Bihar,
Maharastra, and Gujarata in 1995-96 and Maharastra, Andhra Pradesh and Uttar Pradesh in 2006-07 respectively. The enrolment in commerce for the country rose from 3.59 lakhs in 1970-71 to 16.14 lakhs in 2006-07 whereas it increased from 4,240 to 11,240 in Assam during the same period. Thus Assam is lagging behind compared to other regions of the country.

Chapter IV

Section A

Course Curricula at Pre-University/ H.S. Level

1. History of Commerce Course Curricula in Assam began before the establishment of Gauhati University in 1948 when the colleges of Assam were affiliated to Calcutta University. With the establishment of Gauhati University commerce course curricula were framed for I.Com, B.Com. and M.Com in 1951. Since then the curricula of commerce education have undergone drastic changes.

2. At present curricula for higher secondary course is framed and implemented by the Assam Higher Secondary Education Council while curricula for B. Com., M.Com. and other post graduate courses are framed by the Universities of the State, viz., Gauhati University, Dibrugarh University and Assam University.

3. For the preparation of syllabus, there is a procedure to be followed in all Universities and Boards/Councils. In Gauhati University, there are two bodies at the preliminary level, one for Undergraduate courses and the
other for Post Graduate courses. These are called (i) Committee of Courses and Studies (CCS) for Undergraduate and (ii) Committee of Courses and Studies (CCS) for Post Graduate. The Faculty (in case of Commerce, Faculty of Commerce) constitutes the CCS as per the University Act. Members for Undergraduate Committee are drawn from the University Department and affiliated colleges considering the expertise in the subjects. Members for Post Graduate Committee are drawn generally from the senior teachers of the Department, senior teachers of colleges having Post Graduate Department, retired Professors, Professors of other Universities and persons from industries having expertise in academic matters. The Head of the Department is the ex-officio chairman of CCS.

4. The first change in I.Com. Curricula came in the year 1963 when I. Com. Course was nomenclatured as Pre-University Course. The one year Pre-University Course in commerce under Gauhati University/Dibrugarh University was consisted of six papers of 100 marks each. Book-Keeping, Elements of Economics, Commerce, Commercial Arithmetic and Commercial Geography were considered as core commerce papers during this period.

5. The one year Pre-University course under Gauhati University, Dibrugarh University and Higher Secondary Course under SEBA were replaced in 1972 and two-year Pre-University (Gauhati University), Pre-Degree (Dibrugarh University) and Higher Secondary courses were introduced in
1972 to make these courses at par with all India level. Accordingly the commerce course curricula were also revised. The new two year Pre-University Course in commerce under Gauhati University was consisted of eleven papers. Dibrugarh University introduced two year course at Pre-University level and re-nomenclatured the Course as Pre-Degree Course from the academic year 1972-73. Accordingly the syllabus in commerce is revised to replace the one year syllabus with two year syllabus. The students were evaluated at the end of the two year course on 1000 Marks for ten papers, each paper carrying 100 marks. Economics, Book-Keeping, Commercial Arithmetic, Business Methods, Commercial Geography, Secretarial Practice and Office Procedure, Salesmanship, and Advertising are some important commerce subjects/papers introduced in this revision.

6. From the year 1984 all these Pre-University, Pre-Degree and Higher Secondary Courses (10+2) were brought under one umbrella with the establishment of Assam Higher Secondary Education Council (AHSEC). After adoption of the new syllabus the first Higher Secondary Final Examination, conducted by the AHSEC, was held in the year 1986. Students were examined on 1200 Marks for twelve papers, each paper carrying 100 marks.

7. In 1990-91 syllabus for Higher Secondary Course was revised and Book-Keeping, Business Methods, Commercial Arithmetic and Salesmanship and Publicity papers were re-nomenclatured as Book-Keeping &
Accountancy and Business Organization and Commercial Practice, Commercial Arithmetic and Elements of Statistics and Salesmanship and Advertising respectively. In 1997 the H.S. course was again revised which came into effect from 1997-98. In this revision, a new optional elective subject ‘Introductory Computer Science’ was introduced to provide knowledge of computer education. The structure of the syllabus remained same as given in the syllabus of 1990-91, but the contents of some subjects were changed for the improvement of the subjects. In 2002, a minor revision was made in the papers of English and Alternative English. No revision was made in the papers related to commerce.

8. Keeping conformity with the National Curriculum Framework 2005, the Assam Higher Secondary Education Council revised H. S. courses in Commerce with effect from 2005-06. Though the Council has made some changes in this revision to keep pace with the changing situation, the course structure was remained same as introduced in 2002-03. From 2005-06, Higher Secondary course structure was made similar to the CBSE course. Thus, Book-keeping & Accountancy was renomenclatured as Accountancy and Business Organization & Commercial Practice was renomenclatured as Business Studies. The nomenclature of other subjects remained same as before. The revised syllabus includes some advanced course of study in the subjects.

9. With effect from 2010-11 the AHSEC has decided to adopt the entire syllabus prescribed by the NCERT to make the higher secondary course at
par with all India level. The Council has adopted the subjects from NCERT to maintain the uniformity with the national standard and to provide a wide platform to the students.

Chapter IV

Section B

Course Curricula at Undergraduate (B.Com.) and Postgraduate (M.Com) Level

1. Higher education in commerce was started in Assam in the year 1944 when J.B College of Jorhat started B.Com classes obtaining permission from Calcutta University. After the establishment of Gauhati University new syllabus was introduced in 1951.

2. The B. Com syllabus of the University introduced in 1951 had provisions of both Honours and Pass course. The B.Com. Course was consisted of 3 years duration. The first two year was called Part-I, and next one year was called Part-II. The result was declared on the basis of marks obtained in both Part- I and Part-II examinations. The students with Honours course were evaluated on 1300 Marks including three Honours papers and students with Pass course were evaluated on 1000 Marks. From 1966, number of papers in Honours group was increased from three to four and therefore students with Honours course were evaluated on 1400 Marks. This course was continued to 1971. Some of the papers taught in B. Com. were Commercial Law, Economics, Business Organization and Management, Labour Organization, Accountancy, Banking, Cost and

3. Gauhati University introduced Two Year B.Com. Course from 1972-73 with Honours and Pass courses. The students with Honours Course were evaluated on 1300 Marks for thirteen papers, each paper carrying 100 marks. There were ten compulsory papers and the students have the choice of selecting any one Honours group consisting of three papers out of four groups. The students with Pass course were evaluated on 1000 Marks for ten papers, each paper carrying 100 marks.

4. In 1978 B.Com. Course was again revised. In this revision, some changes were made in the structure of the Two Year B.Com Course. There were five groups having two papers in Group A, three papers in Group B, three papers in Group C, two papers in Group D and three Honours papers in Group E. The students with Honours Course were evaluated on 1300 Marks for thirteen papers, each paper carrying 100 marks. There were ten compulsory papers and the students have the choice of selecting any one Honours group consisting of three papers out of four groups. The students with Pass course were evaluated on 1000 Marks for ten papers, each paper carrying 100 marks.

5. Gauhati University abolished the two years B. Com Course with effect from 1984-85 academic session and introduced Three Year B.Com Course (2+1 pattern) to meet the requirement of the changing scenario. Thus total
duration of education year up to first Degree (Graduation) was made of 10+2+3 = 15 years replacing the earlier 10+2+2 = 14 years duration.

6. From 1984, Gauhati University re-nomenclatured Honours Course as Major Course and Pass Course as General Course. B.Com Part-I course was of two years duration and the Part-I examination was held at the end of second year and Part-II examination was held at the end of third year. There were eleven papers in Part-I course which were compulsory for all. The provision to offer Major was available in Part-II course. The students with Major course were evaluated on 1700 Marks for seventeen papers, each paper carrying 100 marks and students with General course were evaluated on 1500 Marks for fifteen papers (11+4), each paper carrying 100 marks.

7. The revision of 1984 is regarded as landmark revision, because to become commerce graduate, a student has to read and pass 15 papers compulsorily. These papers cover English, Economics (Theory and Indian Economy), Accountancy, Business Organization & Management, Secretarial Practice, Company Law, Commercial Law, Taxation, Business Mathematics and Statistics, Money, Banking, Auditing, and Corporation Finance. Thus, a commerce graduate acquires knowledge on most of the subjects related to commerce education.

8. The syllabus of 1984-85 was revised in the year 1994 on the basis of the feed back received from the students and teachers. After this revision, students can offer Major course from first year of B.Com. of Part-I course.
The paper 'Foundation Course' is abolished from this year. Business Mathematics and Statistics paper is shifted to Part-II course and is made compulsory for Major course students. But General course students may select either Business Mathematics & Statistics or Resource Study paper. This Resource Study paper is newly introduced in 1994. The students with Major course were evaluated on 1600 Marks for sixteen papers and students with General course were evaluated on 1400 Marks for fourteen papers.

9. Keeping in view the UGC Model Curriculum in Commerce, Gauhati University revised the syllabus of Three Year Degree Course in 2002-03 and adopted (1+1+1) pattern of degree course. Revised syllabus for B.Com. Course was introduced with effect from 2003-04. B.Com. course is divided into three parts- Part-I at the end of first year, Part-II at the end of second year and Part-III at end of third year respectively.

10. Business Mathematics paper of Part-I course is made compulsory for Major course students. The students with Major Course were evaluated on 2100 Marks for twenty one papers. There were eighteen general papers and the students have the choice of selecting any one Major group out of three groups. The students with General Course were evaluated on 1800 Marks for eighteen papers. Some of the papers included in the new syllabus were Business Communication, Money and Financial System, Information Technology in Business, Corporate Accounting, Business

11. In 2008 B.Com. Course is again revised and came into effect from 2008-09. The students with General course are evaluated on 1500 Marks and students with Major course are evaluated on 2100 Marks. From 2008-09, 10% of marks is allotted for internal assessment for each paper of Major and General Course. Marketing Management paper is made compulsory. Some new papers introduced in this revision are: Customers Relation and Retail Trade Management, Financial Services and Service Marketing and International Trade and Foreign Exchange.

12. Dibrugarh University, after its establishment, framed the syllabus for various courses including Three Year B. Com course (2+1) with effect from 1966-67. It offered B.Com Honours and Pass course. The course consisted of two parts: Part-I and Part-II. B.Com Part-I course was of two years duration and Part-II course was of one year duration. The students with Honours course were evaluated on 1400 Marks for fourteen papers. There were ten compulsory papers and the students have the choice of selecting any one Honours group out of four groups. The students with Pass course were evaluated on 1000 Marks for ten papers.

13. In 1973 Dibrugarh University revised the B.Com. course which was implemented from 1974-75 session. The students with Honours course were evaluated on 1300 Marks for thirteen papers. There were ten compulsory papers and the students have the choice of selecting any one
Honours group out of three groups. The students with Pass course were evaluated on 1000 Marks for ten papers.

14. Dibrugarh University abolished the two years B. Com Course with effect from 1984-85 academic session and again introduced the Three Year B.Com Course (I+I+I) pattern to meet the requirement of the changed situation at the national level. From 1984, Dibrugarh University re-nomenclatured Honours Course as Major Course. B.Com. course consisted of three parts: Part-I for the first year, Part-II for the second year and Part-III for the third year respectively. The students with Major course were evaluated on 1800 Marks and the students with General course were evaluated on 1400 Marks.

15. Dibrugarh University abolished the Three Year B.Com. Course (1+1+1) pattern with effect from 1990-91 academic session and introduced the Three Year B.Com. Course (2+1) pattern. It consisted of two parts: Part-I and Part-II. B.Com Part-I course was of two years duration and the Part-I examination was held at the end of second year and Part-II examination was held at the end of third year. Student could offer Major in Third year class. The students with Major course were evaluated on 1800 Marks and the students with General course were evaluated on 1400 Marks. In 1995-96, Dibrugarh University again revised Three Year B.Com course (2+1) pattern which was consisted of Part-I and Part-II. Student could offer Major group in Part-I course. From 1995-96, Dibrugarh University
offered B.Com. Vocational course also. In this revision, marks pattern for Major and General Course were remained same as adopted in 1990-91.

16. Dibrugarh University abolished the Three Year B.Com. Course (2+1) pattern with effect from 2001-02 academic session and again introduced the Three Year B.Com Course (1+1+1 pattern). B.Com course consisted of three parts: Part-I for the first year, Part-II for the second year and Part-III for the third year. The students with Major course were evaluated on 1500 Marks and the students with General course were evaluated on 1200 Marks.

17. Dibrugarh University introduced Internal Assessment of 10 marks in each paper from the session 2006-07. Vocational course was also restructured and total numbers of vocational papers are increased from four to eight spread over three years. These vocational papers may be opted in lieu of elective papers. Once a student opted for vocational papers, he/she could not switch over to offer elective papers. There were three practical papers one each in Part-I, Part-II and Part-III.

18. In 2007 Dibrugarh University revised the B. Com. Course and also abolished Vocational course. The revised curriculum offered B. Com. General Course and Specialty Course. B.Com Specialty course is introduced in place of Major Course. Five specialisations were offered under Specialty Course. Internal assessment was compulsory component of this course and marks for internal assessment was increased from 10 to 30 from the session 2007-08.
19. After the establishment of Assam University it introduced B. Com. Course in those colleges where there were provisions for teaching commerce courses. Keeping in view the UGC Model Curriculum in Commerce, Assam University introduced Three Year B.Com. Course (1+1+1 Pattern) with effect from 2001-02. The students with Honours course were evaluated on 1800 Marks. The students with Pass course were evaluated on 1400 Marks. The University revised Three Year B.Com. Course (1+1+1 Pattern) in 2008. Again it revised the B.Com. Course in 2010. Now it is following semester system in B.Com course with effect from 2010-11.

Post graduate Course in Commerce (M.Com.)

Post Graduate Department of Commerce was among the first eight Departments started in 1948 in Gauhati University. From 1951, it introduced own syllabus for M.Com. Course. The two year Post Graduate Commerce (M.Com.) course was consisted of eight papers viz. Applied Economics, Organisation of Marketing, Organisation of Business, Economics of Agriculture, Foreign Exchange, Advance Accountancy, Corporation Finance and International Banking.

1. From 1970 the M.Com. was divided into two parts: Previous Year and Final Year. The students were examined on 400 Marks for four papers at the end of previous year and also on 400 Marks for four papers at the end of final year, each paper carrying 100 marks. Accountancy, Management and Banking were the specialization groups in the final year course. The
students have the choice of selecting any one specialization group of three papers out of three groups.

2. In 1977 the M.Com. syllabus was revised keeping the total marks 800 unchanged. All four papers of M.Com Previous year course were made common to all students. One new specialization, Marketing, was introduced. Thus specialization groups in the final year course were increased from three to four.

3. M.Com. course structure was revised by the University in 1987. Total numbers of papers were nine, five in previous year and four in final year. One new specialization, Rural Development, was introduced. Thus specialization groups in the final year course were increased from four to five.

4. With effect from 2001 Gauhati University had introduced Semester system in the M.Com. Course and the course structure have also been revised as per the UGC guidelines. There are four semester in the two year M.Com course and examination is held at the end of each semester. At the end of each semester, the students are examined on 400 marks for four Papers. In this revision, many new papers have been introduced so as to make the M.Com. Course an integrated one.

5. The four semester M.Com Course is again revised in 2007. In this revision, one specialization group- Rural Development was abolished from the syllabus. Human Resource Development and Human Resource Planning papers were combined and Compensation and Retirement
Planning and International Management papers were newly introduced in Human Resource Specialisation. The Research Methodology paper was divided in two parts Research Methodology and Project Report and allotted 50 marks in each part. In the same way Project Management paper was divided into two parts of 50 marks each, first part Project Management and second part Industrial Survey.

6. In 2009 M.Com. Course is again revised. In this revision one important change has been made. The numbers of specialization groups are reduced from four to two, (i) 'Accounting & Finance' and (ii) 'Human Resource & Marketing' and students can opt specialization papers from second semester. Combination of Specialization or dual Specialization is introduced to give a wide scope to the students. Students are required to submit one dissertation of 200 marks on commerce related topic.

7. Dibrugarh University started its Post Graduate Commerce Classes in 1971. The students were examined on 400 Marks for four papers at the end of previous year and also on 400 Marks for four papers at the end of final year, each paper carrying 100 marks. From 1992 five specialization groups were offered in the final year course. The students have the choice of selecting any one specialization group of three papers out of five groups.

8. From 2002 annual system of M.Com. Course was abolished in Dibrugarh University and semester system was introduced. There are four semesters with 16 papers. There were two specialization groups- Finance and
Marketing. In 2009 M.Com Course was again revised. In this revision specialization was introduced from first semester.

9. After the establishment of Assam University it followed the Syllabus of Gauhati University for the existing students. Subsequently its own syllabus was framed in line with Delhi University’s syllabus. The University is following semester system from the year 2002-03. There were six specialization groups- Accounting, Financial Management, Marketing Management, Human Resource Management, Small Business Management and International Business. Student could offer Specialization from the third semester.

Chapter V

Commerce Education and Employment Generation

1. The strength of commerce education lies in its ability to prepare the right manpower, for right user-groups, for right jobs, at right time. Commerce education, in particular, provides the required conceptual and technical knowledge relating to the world of business. With a rapid growth of commercial and industrial activities in the country and with higher emphasis on professionalism, commerce education has been gaining popularity among the job aspirants and accordingly more and more colleges have come up to open commerce courses. This has resulted in the expansion of commerce education in the entire country.

2. There are areas where commerce graduates are preferred. If the nature of job is such that it requires special knowledge in accounting, finance and
audit areas then commerce graduates are preferred. At present the competency of commerce graduates and post graduates (in understanding the core business intricacies, in handling the routine office matters, in maintaining the accounts, in preparing business reports etc.) has been realised by the recruitment agencies. Many of these agencies have recruited commerce graduates through the Placement Cells of the Gauhati University and Department of Commerce.

3. The job prospects for commerce graduates have increased due to growth in ‘Service Sector’ in India, particularly after the economic reforms initiated in 1991. There are opportunities both for salaried employment and also for self employment for commerce graduates.

4. Commerce graduates can opt for various professional courses offered by the universities and institutes. Commerce education not only prepares a manpower base for business and industry but also orient the learners to pursue professional courses like Chartered Accountancy (CA), Cost and Work Accountancy (CWA), Company Secretary (CS), Master of Business Administration (MBA) and various job oriented Diploma and Degree courses.

5. Job prospect for commerce graduates and post-graduates is not encouraging and increasing due to several reasons. Although some of them may manage to get some absorption in private business houses, their work nature does not commensurate with their qualification and they are
half-paid, partly paid or under paid. Jobs in government sectors have been declining specially during post reform period since 1991.

6. Since the North Eastern region is economically and industrially backward, commerce graduates find it difficult to be engaged in commercial and industrial undertakings. Employers of public and private sectors organizations maintain an indifferent attitude in the matter of recruiting person from commerce stream. Even in recruiting officials for accounts and audit sections no preference is given to the commerce graduates.

7. For commerce graduates, the Assam government had taken special effort to employ them in Gram Panchayat as Secretary. Besides this, there are some organisations which give preference to commerce graduates in recruitment, again some other organisations recruit only commerce graduate in certain positions of their establishment.

8. There are many central government organisations like North East Frontier Railway, Coal India Ltd., Companies under Oil Sector, Hindustan Paper Corporation, Fertiliser Company etc. Moreover there are many tea companies having gardens and factories in Assam. Many private business establishments are there in Guwahati which are working as nodal office of entire N.E. Region. In all these organisations, commerce educated youth may have opportunity of getting employment.

9. The job market for the commerce graduates has become a highly competitive one and the needs of business and industries change with the changes of time. We should concern ourselves seriously with the
tomorrow's world while attempting to educate tomorrow's students with significant changes taking place in trade, industry and economy.

10. To study the relevance of commerce education in the job market, a field survey was conducted in Guwahati city. The survey was conducted over 32 organisations covering private and public sector undertakings. These include banks, insurance companies, transport companies and trading & manufacturing companies. The finding reveals that the commerce course curriculum should be made flexible to incorporate the subjects having market demand. The students should be given exposure to the industry practice and for this practical classes and in-house training should be included in the course curriculum. It may be mentioned here that to meet the above mentioned requirement of commerce course the Department of Commerce of Gauhati University has introduced Five Year Integrated Commerce Course in the Department.

Chapter VI

Problems of Commerce Education in Assam

Discussion in the earlier chapters has revealed that commerce education in Assam has not gained a satisfactory level of development. This is because this branch of education is suffering from certain problems. The present researcher has identified twelve such problems. In order to know the severeness of these problems the present researcher has conducted a survey covering former and present principals, teachers, and students of commerce colleges and other colleges having commerce stream. The survey reveals that lack of
awareness among parents, high students low teacher ratio, slow growth of business and industry and lack of Government initiative are the main four problems which should be properly addressed to develop commerce education in Assam at the national level. Problems are discussed below.

1. Lack of awareness among parents is one of the main problems of commerce education. Commerce education is not a popular academic discipline in Assam. Even today mass people of this region are still not aware about commerce education. Non-availability of commerce subjects at school is one of the root causes of such unawareness.

2. The student-teacher ratio is very high in the colleges situated in the towns and cities of Assam. The high students low teacher ratio leaves little scope for counselling, tutorials and other co-curricular activities.

3. Slow growth of business and industry in the state is another problem. The growth of commerce education is interlinked to the growth of business and industry around the state and the region. The industrialization in the state is absolutely poor due to various reasons. Developing a business environment is a precondition for development of commerce education.

4. Lack of government initiative is another problem. Government initiative with proper policy is highly needed for the development of commerce education in the state.

5. Lack of dynamism in the commerce course is also another problem of commerce education. The curriculum of Commerce education should
fulfil the needs of the society and the business. In the complex and
dynamic business environment, Commerce education needs to be
planned meticulously, managed and executed with great sensitivity.

6. There is no proper interaction between commerce education and
business houses in Assam. Interaction between commerce education and
business houses is desirable for the growth of commerce education as
well as business. Commerce education is yet to equip with required
expertise for creating employment opportunities in industries and other
sectors of the economy.

7. Modern teaching learning material is not available in colleges and
Universities of the state. The students of Commerce discipline have
limited exposure of the world of work. They may be made familiar with
various equipments, books of accounts, documents and forms used in
trade and industry, with the establishment of commerce laboratory in
colleges and Universities.

8. There is no provision in commerce curricula for imparting practical
training to students. Commerce education is purely theoretical. The
businessmen have expressed that commerce graduates are not found
much useful in the field of work because they do not acquire practical
training.

9. Marginal use of modern teaching learning techniques is also another
problem. Even today a traditional method like class room lecture is
followed to impart education in the schools and colleges. Case study,
field study, project work, brainstorming, audio-visual aids, group discussion, seminars, guest lecture are some of the methods that should have prominent place in education rather than formal lectures.

10. Crisis of effective leadership is considered as one of the problems of commerce education. There is obvious need to explore commerce education in new directions keeping in view its relevance and utility to society.

11. Most of the brilliant students prefer to take admission in science stream with the intention of pursuing engineering or medical course to become engineers and doctors. Students are not familiar with commerce courses at the high school level as they are familiar with Arts and Science.

12. Examination system in Assam particularly in the undergraduate level needs reforms. Due to delay in announcement of results, students of the state are facing problems in appearing the competitive examinations. Besides, a large number of students after passing higher secondary examination have to leave the state for higher studies in other states of the country.
RECOMMENDATIONS

Analysis of data collected throughout the research study has induced the present researcher to forward a few recommendations which may help in the development of Commerce education.

1. Awareness for Commerce Education:

Workshop and seminar on Commerce education should be organized by the colleges and Universities in the schools of the state. It should highlight the importance of commerce education in the present situation and also inform the students and others about the employment avenues for commerce graduates. Career guidance by means of Booklet, Pamphlets, organizing meetings etc should be done. Students of school level have no idea regarding Commerce education. Therefore, in order to create awareness, one commerce subject is to be included at the school level. The subject should cover elementary ideas of business methods, book-keeping, banking functions etc. For this, effort should be taken by the academicians, government and the secondary boards of the state. Higher Secondary schools should be encouraged to start Commerce classes for their students. To provide need based and quality education to the students, state Government should take a decision in this direction.

2. Designing Suitable Commerce Courses:

The Commerce curriculum should be designed to meet the needs of the society and the business. The academicians and framers of the curriculum should visualize the future needs of the society. Curriculum and course of studies should assure employment for the students. In the changing business environment, the syllabus committee should give more focus on those courses
that will be best suited for the modern industry, trade and services. The detailed curriculum should be developed by pursuing a survey of the economy of the state. The views of the user groups should be given due weightage at the time of framing the syllabus. The persons from industry should be included in the Syllabus Committee. The Syllabus Committee should be prompt in upgrading the Commerce courses for making the Commerce education relevant to the user groups. Hence Commerce education should be designed in such a way that it will be relevant for today and tomorrow and years ahead.

3. Infrastructure Facilities:

Most of the institutions are lacking required and modern facilities like well furnished faculty house, well equipped class rooms, over head projector, library, internet, hostels, canteen, recreation hall, administrative block, guest house, conference room, play ground, extra curricular activities etc. The authority should give more focus on all modern facilities to create a healthy academic environment in the campus of the institutions.

4. Modern Teaching Methods:

It is high time now that scientific method of teaching is to be adopted by the teachers. Too much emphasis on traditional lecturing method should be reduced and other methods like case studies, project assignment, group discussion, field work, seminar session, industry visit etc. are to be incorporated in the teaching schedules. Business executives should be invited to the institutions to impart the knowledge of business world which will make the learning more practical oriented. Senior and experienced teachers should give some guidance of teaching to the newly appointed teachers in the colleges and universities.
5. Academia-Industry Linkage:

There must be academia-industry linkage for the growth of commerce discipline as well as business. Commerce education will be meaningful and realistic if proper linkage is developed between the education and business houses. Once the courses are designed as per the requirements of the industry and the students are trained along lines, such courses become relevant in the job market. Commerce education must be linked to the world of work. Academics and industries should make joint effort in this respect.

6. Practical Training to Teachers:

To enlarge the scope of giving practical bias for commerce education, it is necessary to give practical training to the teacher himself, so that he can give realistic bias to education he imparts to the students. This has been endorsed by the Rao Committee also, “We recommend that there should be a well-organised scheme of practical training for commerce teachers, opportunities being given to them, either during vacation or for longer periods in defined cases, to work in some commercial or industrial or business concern and getting paid during that period either by the employer or by the academic institute to which he belongs”

7. Practical Training to Students:

Practical training at the undergraduate and postgraduate level should be included in the Commerce curriculum. Practical training has to be given to the students to develop attitude and personality needed for self-employment. Field training should be organized to suitable industrial units, business establishments, the firms of chartered accountants, tax practitioners, government offices from time to time to give the students exposure to the world of work.
The structure of the course should be aimed at preparing the commerce students for different identified professions spanning several areas of activities in trade and commerce.

8. Student -Teacher Ratio:

The student - teacher ratio in commerce is generally high leaving little scope for counselling, tutorials, group discussion, class test and extra-curricular activities. To improve the situation it is suggested that the number of students admitted to a section in the under graduate classes of commerce should not be more than 40.

9. Faculty Development Programme:

Faculty development programmes are to be organized in the colleges and Universities at a regular interval. In the context of the challenges faced by the teachers in commerce faculty, some arrangement should be worked out with industries and business enterprises for associating the faculty members for a short term as executives and the executives from these establishments may be invited as faculty on reciprocal basis. The industry-academy interface will help in bringing the academy and business in touch with each other, develop better understanding of each other’s requirements and establish a mutually beneficial relationship. Faculty exchange programme with leading universities and institutes also help to a great extent in this context.

10. Commerce Education and Information Technology:

The world has witnessed phenomenal growth of computerization and information technology in the recent past. At present, the business has become a new reality in the form of E-Commerce. Indian organizations are adopting E-Commerce technologies that ensure greater transparency and timely financial
reporting. Introduction of courses on E-Commerce in commerce faculty will increase utility and demand of commerce education. Theoretical and practical knowledge of computer education and internet services should be imparted to the students. In short commerce education without advance technology has no importance.

11. Excellent Library Facility:

A well-equipped library with a good number of books, journals and periodicals, reading room, Internet etc. should be made available in each institution.

12. Developing Communication Skills:

In commerce courses, the skills of communication and overall development of personality is found lacking as a part of the curriculum. Universities and educational institutions are concentrating on enriching the knowledge base but once the product of these institutions join the managerial or administrative cadres, they find themselves some difficulties at dealing with people in the complex and dynamic environment. Lack of proper communication leads to confusion, delay, poor performance and low motivation. Thus, commerce education should emphasize to improve written and spoken communication skills of the students, apart from their overall personality development. It will facilitate their doing well in their academic and professional careers.

13. Effective Placement Cell:

Each college and University should establish a placement cell. The cell should be responsible for identifying the establishments where students passing
out may get jobs, maintain liaison with these institutions, identify their needs and arrange campus interview of students by employers.

14. Formation of Management Committee:

Each University of the state should form a “Management Committee on Commerce Education” for smooth management and improvement of Commerce education in the state. The Committee will review educational standard, Syllabus, Course content, etc. at regular interval. Considering the peculiar problems of the state, it may find out ways and means to make Commerce education effective.

15. Research in Commerce:

Research in Commerce is essential for the growth and development of commerce education. Suitable courses in research methodology should be made available at the Universities of the state. The business undertakings should consider referring their problems to the Post graduate Commerce Departments of the Universities for research studies and extend adequate facilities and co-operation for collection of data to those engaged in research.