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Commerce or Business Education Its glorious history and present crisis in West Bengal

Narugopal Ghosh

Associate Professor & Head, Department of Commerce, Panchmura Mahavidyalaya, West Bengal, India

Abstract:

The history, present crisis, challenges and prospects for business education are described. Some ideas are introduced to overcome the problems.

Keywords: Present crisis, unemployment, professional career, vocational subject, economic efficiency.

Introduction: The history of book keeping the only and the earliest form of commerce education is very old. It has been found that the systematic records of business transactions were maintained in early times by Babylonians, Greeks, Egyptians, Romans and Indians.

Glorious history of Commerce Education: Double entry system was first started in thirteen forty in Geneva, in Italy, but it was first came into use in 1494 in Venice, in Italy. At the time of Renesas in Europe trade industry and commerce have flourished and at that time in 1494 Luca Pacioli published his book Summa de Arithmetica, Geometrica Proportionate Proportionality. It was translated into English in 1543. In the Moura era, Koutillya wrote a book Arthasastra where he mentioned the process of keeping up accounts.

In India the formal teaching of book keeping was started in 1886, in the first commercial school established in Madras by the trustee of pachyappa charities. In 1895 the Government of India made provisions for the teaching of book keeping in the school of commerce at Calcutta. In 1903 the presidency college Calcutta started book keeping classes. In the first decade of the 20th century teaching of book keeping and accountancy was started in several commercial institutions.

The explosion of information in science and technology has influenced every area of life including business and commerce. As the economy expanded more opportunities arose for trained business workers. As industrialization spread the demand for clerical and other business works increased and the society demanded that this type of education be started in Government schools. So commerce or business education became a part of the Indian system of education. This demand by the economy and the society formed the socio-economic foundations of commerce education.

Different authors in different countries have used different terms to carry the same meaning like commerce or business education. The German concept of business education is in terms of applied economics. In Switzerland the name is commercial science, In UK the term is used in education for commerce. By what name it called in different countries of the world it must cover industry, trade and commerce.

It may be remembered that commerce is both an academic discipline and vocational subject. Commerce is both a knowledge subject and skill subject. The objectives of the study of commerce are both complimentary for future studies in colleges or higher education and terminal to enter into the careers of middle level lines of employment. In both the countries UK and USA as also elsewhere, industrial organization and management, industrial economics etc. are commercial subjects.

Among the important specific aims of the study of commerce, following may be mentioned:

1. vocational aim
2. consumer efficiency aim
3. economic efficiency aim
4. professional career aim

The industry must be able to earn a living for leading a civilized life in such a respective business education is to be looked upon as just one phase or branch. Gandhiji has observed, true education ought to be for them a kind of insurance against unemployment. The vocational education can train individuals to become socially efficient. Therefore, they will neither be drags nor parasites on the society. They will contribute to increase production and national wealth. The advocates of the vocational aim of teaching commerce argue that all the knowledge a pupil gains in an educational institution, all the culture he requires will be of no use, if he is not able to make both ends meet, when he enters life. It is true that an individual does not live by bread alone. It is also equally true that without bread an individual cannot live. But the bread and butter aim does not mean that an individual will not be trained for higher values of life.

Jawaharlal Nehru has very rightly pointed out "Education has mainly two aspects the cultural aspects which makes a person to grow and the productive aspect which makes a person do things, both are essential". Everybody should be a producer as well as a good citizen and not a sponge on another person even though the other person may be one's own husband or wife.

Important years in the history of Commerce Education:

- 1944- Landmark in the history of book keeping
- 1886- First commercial school in India.
- 1895- Teaching of bookkeeping at Calcutta.
- 1903- Presidency college started bookkeeping subject.
- 1935 - Central Advisory Board recommended for book keeping & accountancy at the Secondary level.

1936 -Bookkeeping as vocational subjects.

1939 -Registered Accountants Exam. Started.

1944 - I C.W.A. started.

1949 - C.A.

1952-53- The secondary education commission recommended bookkeeping and accountancy through commerce as a stream at the secondary level.

1961- V. K. R. V. RAO committee recommended commerce should be taught from class 11.

1964-commerce in the regional colleges.

Different era of commerce or business education:

1. Ancient age up to 1494
2. Stagnation period 1495-1799
3. Developing period 1800-1949
4. Modern period 1950 and after

Present Crisis of Commerce Education in West Bengal: In the recent past there were many job opportunities for commerce students. In the banks LIC and in other insurance companies a preference was given to commerce students. There were some special job oriented examinations only for commerce students like audit and account services etc. There were job opportunities in higher secondary schools also. But now there is no preference for commerce students in banks insurance companies etc. It is now open for students of all streams. Not only that, the syllabus is old and it is not updated according to the demand of the society and industry.

For these reasons there is no job opportunity for commerce students of medium merits. But we see that majority of the students in Maharashtra, Gujarat and in many other states are studying in commerce. The commerce syllabus in these States is as per the demand of the job market.

The students are getting jobs after completing the degree. Show the enrollment is high. But we have nothing to do because it is very difficult to update the syllabus. Now different universities updated their syllabus. But still now the students are not coming to this stream due to lack of job opportunities after completing the degree from this stream.

Now another point is that maximum students in our state are weak in English. They are not able to speak and right in English. The industry personal are not satisfied with them. They told that the students know the subject well but the problem is that they cannot express themselves. They are unable to communicate fluently and they are foolish. For these reasons also the commerce students are not getting lucrative jobs in different fields of commerce and allied activities. But in West Bengal different financial institutions, insurance companies, private banking, business different small and medium and large scale industries are growing rapidly.

Another problem is the students from rural areas and from middle income families are not able to study the professional courses like ICWA, CA, CS, MBA etc. due to financial deficiency and sometimes for low merit.

Here in West Bengal the young educated are looking for only secured government jobs even the salary is very low. There is no big ambition of our students. Maximum students are home sick. They are not willing to go to other states for good services.

The only service which we see now everywhere in West Bengal is school services. But there is no vacancy in commerce subject. So the students are not getting any job in school services. Major portion of arts and science students are getting jobs in school service commission. Where there is no scope for commerce students. So the enrollment in arts and science even in general courses is increasing day by day and the enrollment in commerce is gradually decreasing in urban colleges and become zero in rural colleges. The higher secondary schools where commerce was taught have closed their commerce stream and the teachers are teaching general subjects in lower classes and the teachers in rural colleges are doing clerical or official jobs. The picture is buy and large same in all over West Bengal. So the problem is very acute in rural colleges where the students are from agriculture based families. Although urban colleges enrollment in commerce is still now a little, because of students from businessman family who wants to study professional courses or to be a successful businessman in future. But in near future the urban colleges also will face the same problem.

How we the commerce people can overcome this problem in West Bengal is a great question. It is high time to think about this.

Some remedies to overcome the problems: I have some ideas to overcome the problem which may or may not be acceptable by others.

Commerce should be introduced in the secondary curriculum with a very simple subject such as business studies of 100 or 50 marks. So that the interest of the students may grow in business line in future, and we must give them some basic ideas about the subject from the very beginning that is from secondary level.

A student of science who studied physics chemistry or mathematics is free to be a teacher of chemistry or physics. Student of arts who studied Bengali English, History may be a teacher of Bengali or History. But student of commerce who studied Economics, Mathematics, Economics- geography, Business organization etc. Is not able to be a teacher of Mathematics or Economics. The commerce students should get this advantage. Job opportunities in banking and insurance and other financial institutions are to be restricted to commerce students only.

Now even the post of cashier and accountant in different colleges and other small , medium and big institutions is open for students of arts ,science and commerce .But previously those posts are only for commerce students, in these posts the commerce students will be more appropriate than the students from other discipline.

In our HS syllabus we read economics geography as a subject and if physical geography is included with this and if the subject is continued in UG and PG level then the commerce students may be a teacher of Geography in school level. If it is not possible to include physical Geography with Economic- Geography then also a commerce student may be a teacher of Geography, who can teach the Economics- Geography portion like organic and inorganic portion of Chemistry. Because we see that the teacher of organic Chemistry do not teach the inorganic portion.

In the college level some vocational courses like marketing management, salesmanship, secretary ship, material management, taxation, etc. are introduced so that they can all their living after completing the commerce degree

Conclusion: The curriculum development centre in commerce of the UGC in 1989 made these observations regarding the nature of commerce as a separate discipline. Commerce as a discipline is not properly understood by the academic administrators, common people and even by the educationists. This is being equated with one subject like Physics or Chemistry or Mathematics or History etc. In the university system by and large there is only one department of commerce and that is Accountancy. While under science discipline there are departments like Physics Chemistry Botany Biology and so on. And in Arts there are departments like Bengali, English, Political science, etc. But there is only one department in commerce discipline that is Accountancy. There is an urgent need to treat commerce discipline as per with science and arts for its proper development and growth. In the university we see that Dean of Science, Dean of Arts, but there is no post for Dean of Commerce. There should be a post of Dean of Commerce who can care this discipline.

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