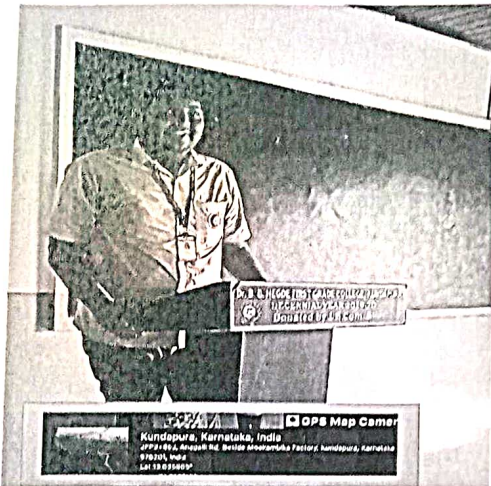
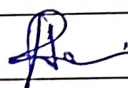


Dr. B B Hegde First Grade College, Kundapura
Department of Business Administration
Seminar 2023-24

Faculty Name : Mrs. Nanda Rai
Seminar Topic: **Residential Status**
Class : III BBA
Date : 29/08/2023



Students Name	Class	Signature
JnaneshPrabhu	III BBA	

How Residential Status is determined as per the Income-tax Act, 1961

Under Income Tax, the residential status of a person is one of the most important criteria in determining the tax implications. The residential status of a person can be categorised into:

Types of Residential Status for Taxation in India

There are different residential status types in India. It classifies the different taxpayers based on their income, stays in the country, and incorporation. One must recognize the residential status and incidence of tax for the financial year. It will help follow the correct rules and avail of exemptions and deductions. Following are the different categories of residential statuses in India.

- Resident
- Resident not Ordinarily Resident (RNOR)
- Non-Resident (NR)

Resident

Any taxpayer individual will only be considered an Indian Resident if they fulfill the following conditions.

- They have stayed in India for at least 182 days in the particular financial year.
- They stayed in India for at least 365 days during the preceding four financial years. Also, they should have stayed in India for at least 60 days in the relevant financial year.

Read below to understand some cases of residential status and the incidence of tax in being a resident.

Type 1- Leaves India for employment purposes: An Indian citizen who leaves the country for employment purposes or as a member of an Indian crew ship.

- Such a person can be a resident only if they stay for at least 182 days in the country during the financial year.
- They stay for at least 365 days in the four preceding financial years and 182 days or more in this financial year.

Type 2- Lives abroad but visits India frequently: An Indian citizen or an individual of Indian origin living outside India comes to visit India during this financial year.

- Such a person can be a resident only if they stay for at least 182 days in the country during the financial year.
- They stay for at least 365 days in the four preceding financial years and 182 days or more in this financial year.
- If the individual earns more than ₹15,00,000 in the year, the income should not include any from foreign sources: The same conditions are to be followed for being an Indian resident in that financial year.

Deemed Resident of India

Residential status and incidence of tax can also vary for a deemed resident of India. They can be so if they are not liable for income tax payments in any other country. In the context of Indian taxation, the concept of "Deemed Resident" was introduced by the Finance Act, 2020, amending the Income Tax Act, 1961. It defines certain conditions under which an individual who was otherwise considered a non-resident may be deemed to be a resident of India for a particular financial year.

- Deemed residency will be applicable if they earn an income of more than ₹15,00,000 in the financial year apart from any foreign account sources.
- Non-taxability in other countries can be due to the person's domicile or residency.

Not Ordinarily Resident (NOR)

In the context of Indian taxation, the category of "Not Ordinarily Resident" (NOR) applies specifically to individuals and is defined under the Income Tax Act, 1961. It pertains to individuals who qualify as residents of India but do not meet the conditions to be considered "Ordinarily Resident." The residential status and incidence of tax also cover residents not ordinarily resident. If a person fulfills the residency status, they should find out if they are an RNOR or an ordinary resident. They will be RNOR if they fulfill the following mentioned conditions.

- **Individual:** They've been a non-resident nine times out of the ten previous financial years. Or they have stayed in India for 729 days or less in the preceding seven financial years.
- **Hindu Undivided Family (HUF Karta or manager):** They've been a non-resident nine times out of the ten previous financial years. Or they have stayed in India for 729 days or less in the preceding seven financial years.
- **Indian Citizen or an individual of Indian origin:** Their total annual income is more than ₹15,00,000, excluding foreign sources. In this financial year, they have stayed in India between 129-182 days.

- o **Indian Citizens:** They have to be deemed residents of India.

Non-Resident

A taxpayer who doesn't fulfill the conditions for being a resident or resident not ordinarily resident is a Non-Resident in the country. A non-resident, in the context of income tax and residency rules, refers to an individual or entity that is not considered a resident for tax purposes in a particular country or jurisdiction. Residential status for taxation purposes is crucial as it determines how an individual's income is taxed. Non-resident is one of the types of residential status defined under Indian tax laws.

Conclusion

Residential status and incidence of tax notes are essential for understanding the basics. One cannot evaluate their tax liability if they aren't aware of residential law basics. Also, it helps improve income tax knowledge, which is the key to financial management. Residential status and incidence of tax should help one classify if they are under the resident or non-resident categories in a financial year.



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
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Department of Business Administration
Seminar 2023-24

Faculty Name : Mrs. Nanda Rai
Debate Topic : Marketing Mix
Class : I BBA
Date : 08/05/2024

Students Name	Class	Signature
Akshitha	I BBA	
Praveen	I BBA	



Marketing Mix: The 4 Ps of Marketing and How to Use Them

What Is a Marketing Mix?

A marketing mix includes multiple areas of focus as part of a comprehensive marketing plan. The term often refers to a common classification that began as the four Ps: product, price, placement, and promotion.

Product

This represents an item or service designed to satisfy customer needs and wants. To effectively market a product or service, it's important to identify what differentiates it from competing products or services. It's also important to determine if other products or services can be marketed in conjunction with it.

Price

The sale price of the product reflects what consumers are willing to pay for it. Marketing professionals need to consider costs related to research and development, manufacturing, marketing, and distribution—otherwise known as cost-based pricing. Pricing based primarily on consumers' perceived quality or value is known as value-based pricing.

Placement

When determining areas of distribution, it's important to consider the type of product sold. Basic consumer products, such as paper goods, often are readily available in many stores. Premium consumer products, however, typically are available only in select stores.

Promotion

Joint marketing campaigns are called a promotional mix. Activities might include advertising, sales promotion, personal selling, and public relations. One key consideration is the budget

assigned to the marketing mix. Marketing professionals carefully construct a message that often incorporates details from the other three Ps when trying to reach their target audience. Determination of the best mediums to communicate the message and decisions about the frequency of the communication also are important.

What Is the Purpose of a Marketing Mix?

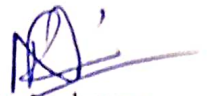
At its core, a marketing mix is focused on promoting a product or service to generate revenue for a company. On the whole, it integrates key marketing strategies that create brand awareness, build customer loyalty, and drive product sales.



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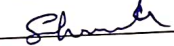

Dr. B BHegde First Grade College ,Kundapura
Department of Business Administration
Group Discussion 2023-24

Faculty Name : Mrs. Nanda Rai

Debate Topic : Should Attendance be mandatory?

Class : I BBA

Date : 17/05/2024

Students Name	Class	Signature
Aishwarya	III BBA	
Sichana	III BBA	
Sahana	III BBA	
Sinchana	III BBA	



Should Attendance be mandatory for students?

Many colleges of India made 75% attendance per subject in every semester compulsory for students as a criterion for eligibility to appear for exams.

In Favor

- Good attendance is needed to develop a strong sense of community in a classroom and to encourage a healthy sense of class participation.
- Students learn self-discipline due to mandatory attendance, which will help them in their professional as well as personal life.
- Compulsory attendance will improve overall performance of the students, and will guarantee their satisfactory results and will also encourage socialization.
- Getting education is a not cheap endeavor, so it's a waste of money to skip classes and not learning the things that they can.
- Enforcing mandatory attendance could actually be treating students as adults. Once students get a job, they would be allowed only a certain amount of vacations and absences. So, this is the way to prepare students for 'real world' and reinforce the sense of responsibility.
- To make sure they get to class while meeting all their other obligations, students will have to perfect time management skills.
- In the process of learning how to balance all their responsibilities, students could become better at multi-tasking as well.
- Many colleges excuse absences when students attend and participate in academic events, go on educational tours or similar. This way students could still be able to do extra-curricular activities.

Against :-

- As college students and as adults, students should have the right to prioritize their time based on their needs.
- Attending classes should be a choice, not an obligation.

- If Students are mature enough to elect the country's government, surely they can decide what lectures to attend and what lectures to bunk.
- Relaxation on attendance front would give students opportunity to attend workshops, internships, and extracurricular activities. This would give chance to develop their life skills.
- Students enjoys lectures by capable teachers but some teachers themselves doesn't understand the subject and gives the same examples that are given in books. They doesn't offer anything new to learn. This is unfair to make them sit through hours of mind-numbing monotonous while they could be more productive.
- Making attendance compulsory could be taken as refusal to recognize students as intelligent adults capable of making their own decisions.
- Universities should have some regulation, but student should be primarily responsible for their own education and attendance policies must reflect the same.
- Though some students appear to fake the reasons to have excuse from class, most of them have genuine reasons. Many students are earning with learning to sustain their studies expenses. Some are learning while fighting with deadly and rare diseases.
- Students understand the value of the education and knowledge, and they should be trusted over it.

Conclusion

Thus, every coin has two sides. While implementing strict rules regarding attendance could be a way to ensure that students attend the classes and are being evaluated on a regular basis, this could also become troublesome for students. In order to achieve a balance, the implementation of attendance should have relaxations within it for such situations where students are unable to attend the classes regularly due to genuine reasons. Students should have the right to choose which lecture they want to attend and which not. The teaching quality and the syllabus should also be improved, because education is the root cause for a country's development and it has to always be the best!

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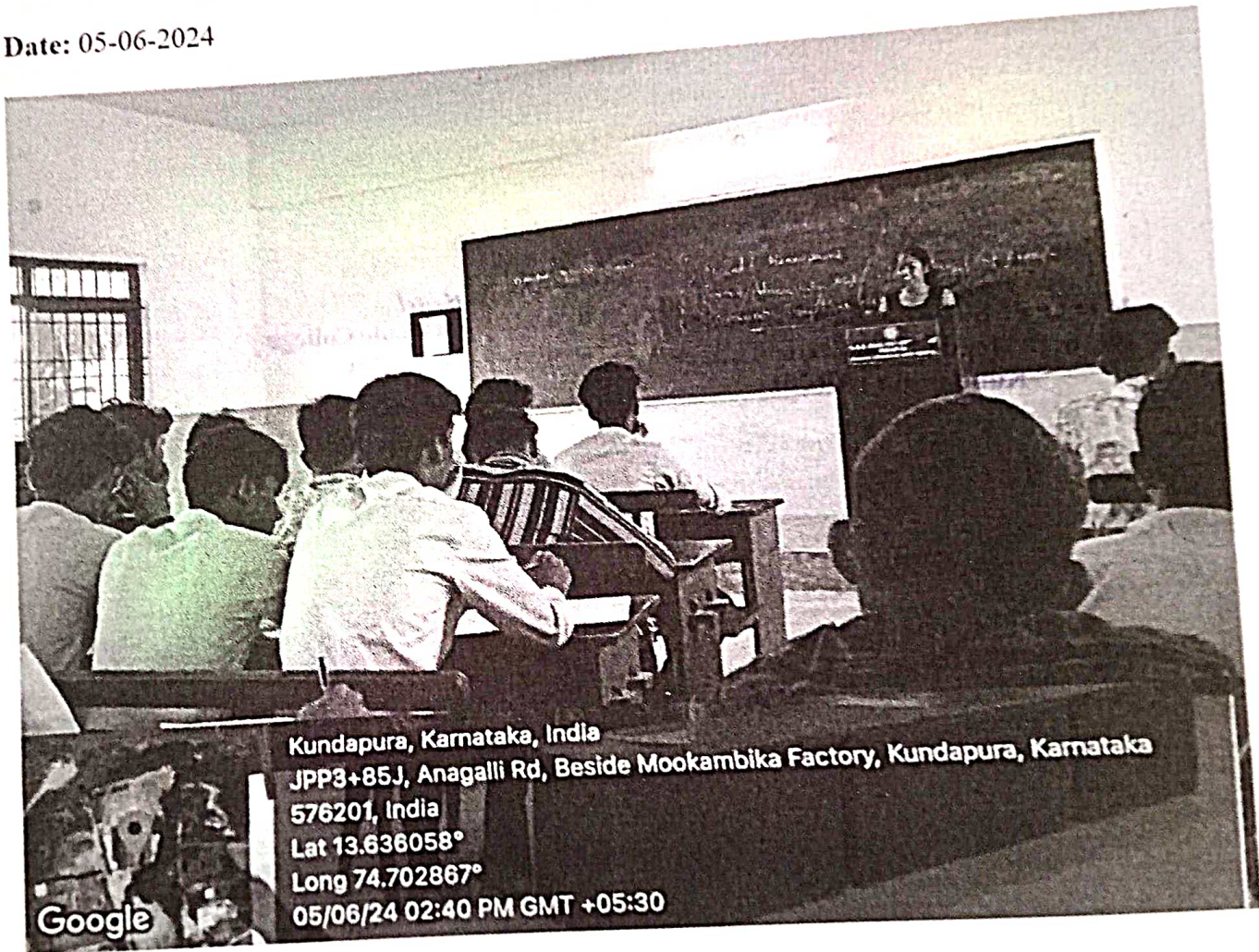
Department of Business Administration

Seminar Topic: Employee Engagement

Student Name: Akshitha *Akshitha*

Class: IBBA

Date: 05-06-2024



Employee engagement is a human resources concept that refers to the level of investment, motivation, and passion that employees have for their job and the company they work for.

Here are the features of employee engagement

- Motivation and commitment to the company's mission and goals
- Understanding of how their role contributes to the success of the organization
- Willingness to go the extra mile and do more than what is expected of them
- High level of job satisfaction and productivity
- Positive attitude towards the company and role

Here are the types of employee engagement

- Actively Engaged Employees: These employees are motivated and committed to their work and the company.
- Not Engaged Employees: These employees lack emotional connection to their work or organization.
- Actively Disengaged Employees: These employees are unhappy and actively undermine the organization's efforts.

Conclusion:

In conclusion, employee engagement is a vital aspect of human resources management that significantly impacts an organization's success. Understanding these types of employee engagement is crucial for organizations to develop effective strategies to boost engagement, improve productivity, and enhance overall performance. By fostering a culture of engagement, organizations can unlock the full potential of their employees and achieve greater success.



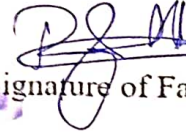
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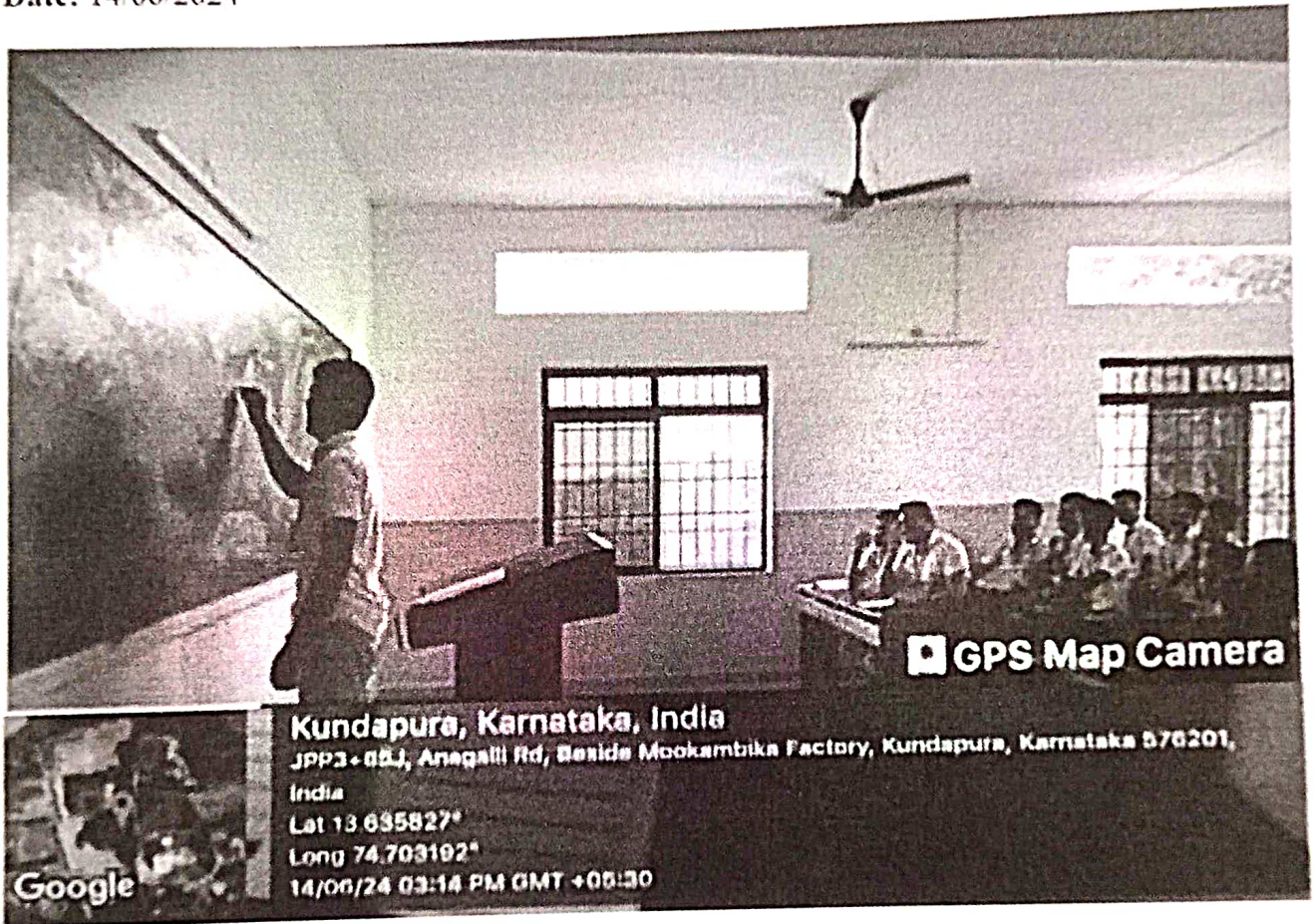
Department of Business Administration

Seminar Topic: Bill of Exchange

Student Name: Prasanna Shetty

Class: III BBA

Date: 14/06/2024



Bill of Exchange [Section 5]:

According to section 5 of Negotiable Instruments Act, 1881

A 'bill of exchange' is an instrument in writing, containing an unconditional order, signed by the maker, directing a certain person to pay a certain sum of money only to or to the order of a certain person, or to the bearer of the instrument.

Specimen of Bill of Exchange:

Bill of exchange

328, Bazaar Street,
Saidapet, Chennai-15
01.06.2017

Stamp

₹ 10,000/-

Three months after date pay to me or to my order the sum of Rupees Ten Thousand only for value received

To
Thiru. Jothi Kumar,
430, Mint Street,
Chennai- 1.

Ramesh Babu

Characteristic Features of a Bill of Exchange:

1. It must be in writing.
2. It must contain an order to pay and not a promise or request.
3. The order must be unconditional.
4. There must be three parties, viz., drawer, drawee and payee.
5. The parties must be certain.
6. It must be signed by the drawer.
7. The sum payable must be certain or capable of being made certain.
8. The order must be to pay money and money alone.
9. It must be duly stamped as per the Indian Stamp Act.
10. Number, date and place are not essential.

Parties to a Bill of Exchange:

- **Drawer:** The maker of a bill of exchange is called the drawer.
- **Drawee:** The person directed to pay the money by the drawer is called the drawee.
- **Payee:** The person named in the instrument, to whom or to whose order the money are directed to be paid by the instruments are called the payee.



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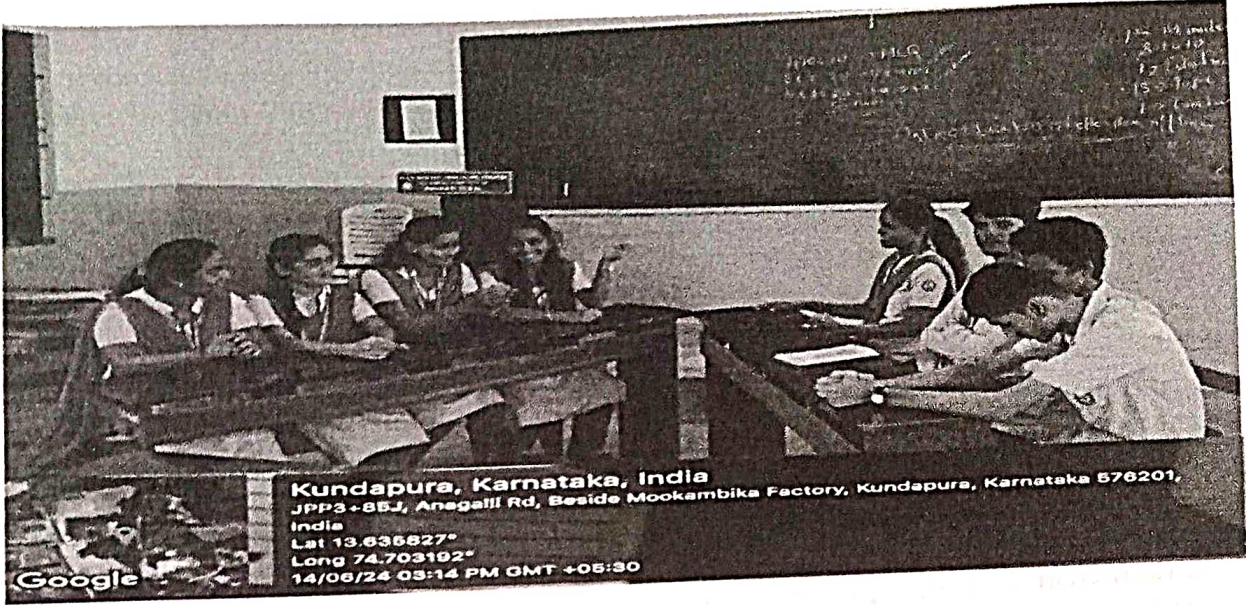
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Department of Business Administration

Group Discussion



Date: 14/06/2024

Faculty Name: Mr. Rajath Bangera

Class: III BBA

Topic: "Advertising is an economic waste"

Group Details		
Name of the students	Roll No.	Signature
Rakshitha	BA21023	Rakshitha
Stefi Pais	BA21034	[Signature]
Vinita D Almeida	BA21012	Vinita
Ashwini Kotari	BA21021	Ashwini
Anjana M.R Bhat	BA21026	[Signature]
Roshan	BA21033	[Signature]
Vishwa	BA21007	Vishwa
Jayasoorya	BA21003	Jayasoorya

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Discussion result:

The notion that advertising is an economic waste suggests that the resources devoted to advertising could be better allocated elsewhere, such as product development, employee benefits, or social causes. Critics argue that advertising manipulates consumers, promotes unnecessary consumption, and fails to provide any real value to society. On the other hand, proponents of advertising argue that it drives economic growth, promotes competition, and provides consumers with valuable information about products and services. In this discussion, we will explore the arguments for and against the notion that advertising is an economic waste, examining the economic, social, and cultural implications of advertising and its impact on society.

Here are various points that suggest advertising is an economic waste:

- 1. Manipulation:** Advertising manipulates consumers into buying things they don't need, creating artificial demand.
- 2. Wasteful Spending:** Companies spend billions on ads, which could be better spent on product development, employee benefits, or social causes.
- 3. Deception:** Advertising often uses misleading or deceptive tactics to convince consumers, damaging trust and credibility.
- 4. Environmental Impact:** Advertising contributes to waste, pollution, and environmental degradation through print, packaging, and distribution.
- 5. Resource Misallocation:** Advertising diverts resources away from essential industries like healthcare, education, and infrastructure.
- 6. Inefficient:** Advertising is often inefficient, with a significant portion of ads failing to reach their target audience or generate sales.
- 7. Lacks Transparency:** Advertising often lacks transparency, making it difficult for consumers to make informed decisions.

Here are various points against the notion that advertising is an economic waste:

- 1. Job Creation:** Advertising supports millions of jobs worldwide, from creatives to media buyers.
- 2. Economic Growth:** Advertising drives consumer spending, which accounts for a significant portion of GDP.
- 3. Innovation:** Advertising encourages innovation by pushing companies to develop new and better products.
- 4. Competition:** Advertising promotes competition, leading to better products and services at lower prices.
- 5. Supports Media:** Advertising revenue supports media outlets, enabling them to produce high-quality content.
- 6. Promotes Entrepreneurship:** Advertising helps small businesses and entrepreneurs reach a wider audience.

Conclusion:

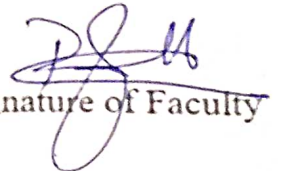
By considering these points, it's clear that advertising plays a significant role in driving economic growth, innovation, and job creation, making it a valuable investment for businesses and a significant contributor to the economy.



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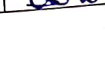
Dr. B BHegde First Grade College ,Kundapura
Department of Business Administration
Group Discussion 2023-24

Faculty Name: Mrs. Nanda Rai

Debate Topic: Impact of Technology on Jobs

Class: III BBA

Date: 08/05/2024

Students Name	Class	Signature
Jayasurya	III BBA	
Chetan	III BBA	
Trinesh	III BBA	
Subramanya	III BBA	



Impact of Technology on Jobs

Jayasurya:

Today's topic is Impact of Technology on Jobs so there are some positive as well as negative points are there. But firstly, I would like to say that Technology is not reducing jobs.

Now will discuss about positive points:

1. Technology helps in reducing time and efforts for certain work.
2. With the help of technology we can to tasks very rapidly.
3. No risk of life in certain risky jobs like mining and construction.
4. Some works are there which human beings can't do efficiently but technology does this with the help of robots.
5. As rise in technology takes place AI is introduced we need more persons for data handling and other purposes.

Now we will see demerits:

1. First disadvantage of technology is it is making human lazy no physical work is there then it affects on health. And also stress is increasing.
2. Change in lifestyle.
3. Only skilled workers get job in technology unskilled workers are replaced by them.
4. But we can overcome this demerits too by offering skills to the unskilled peoples and by changing our lifestyle.

Chetan:

Positive

1. Not much physical efforts are required.

2. We can save our time and energy and also productivity is also increased.
3. More opportunities of jobs are there in technical jobs.
4. Nowadays in all fields technology is introduced so more jobs are there.
5. Due to technology, production cost is also reduced.

Negatives:

1. Only skilled workers get job in technology unskilled workers are replaced by them.
2. But we can overcome this demerits too by offering skills to the unskilled peoples and by changing our lifestyle.
3. Many of the persons were looted due to technology.

Trinesh :

Technology has made no. Of our traditional jobs unnecessary.

Today the given topic is "Impact of technology on jobs". We always wish to improve our technology and want to experience the advanced features in technological aspects. Today all the youth are getting recruited in software companies after their education. It is completely related to technology why because in olden days there is no such kind of facilities. Hence, there was a huge amount of unemployment and less literacy rate. But now we can easily go through the exam notifications & if we want to apply for a particular job we can easily apply it from our home.

Technology is not at all effecting badly on jobs. It is providing more information related to job seekers & one can get to know the reason about their unemployment & they can improve their skills and abilities by following online classes and study materials. When a student has the ability to solve, thinking capacity, listening skills, communication skills, learning skills, leadership qualities, spontainity, confidence & knowledge these are the factors which are really important in life. But majority of the students only give priority for the academics not for the practical knowledge. This is the main factor for unemployment. Technology will never effect badly on jobs it is completely based on our usage.

Subramanya:

Let's move to our topic. Our topic is impact of technology on jobs. Technology enhances the usefulness of goods and services. Technology is one of the most valuable tools that we have available of our fingertips every day.

As we know that every coin has two aspects one is positive and the other is negative.

Firstly I want to discuss its positive aspects.

1. High-risking jobs like mining, excavating, etc. Can be done robots.
2. Agriculture farming jobs can be increases by technology.
3. With technology, we can do work more efficiently and easily.
4. Work from home is possible because of technology.
5. Work will be modernized and India will be digitalized by technology.
6. While doing jobs it saves our time.

It's negative aspects_.

1. With the introduction of technology of jobs unskilled persons have to leave their jobs.
2. It reduces the chances to gain government jobs like ATMs and in the banking sectors.
3. With the introduction of technology, unemployment increases.
4. Many types of health issues.
5. It leads to human lazy.

As I think we should be modernised as time changes to maintain the requirement of population.

Through technology, we connect with others socially. Nowadays technology is a boon for our society.

Automation means that where machine handles their task by itself, some automated machines are ATM, humanoid robot etc;

Conclusion:

Artificial Intelligence (AI) has raised concerns about job displacement, but throughout history, technological advancements have created more jobs than they eliminated.



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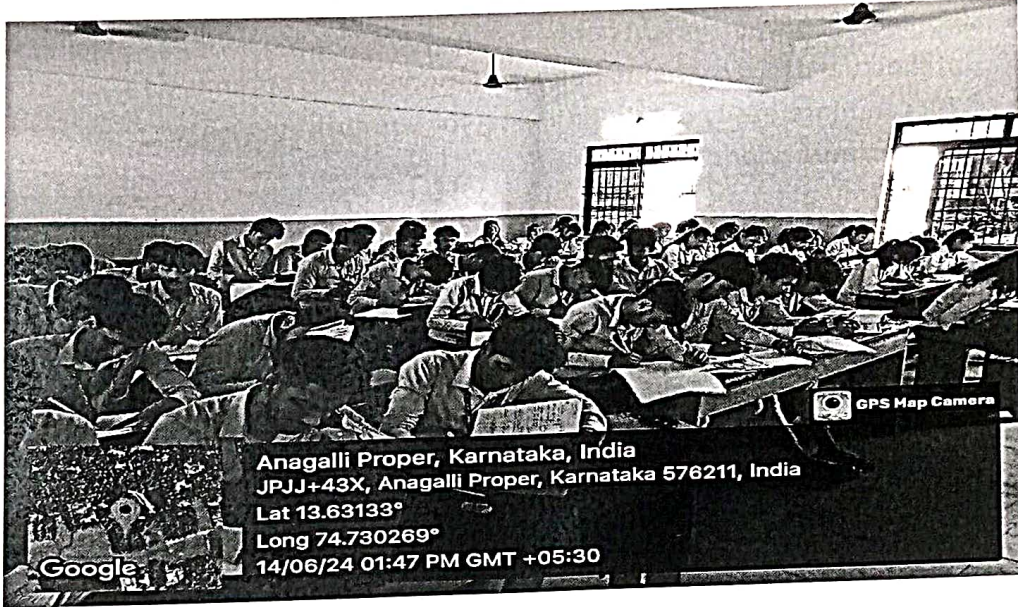


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Faculty Incharge

**Dr.B.B.Hegde First Grade College Kundapura
Department of Business Administration
Group Discussion**



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Faculty Name: Hareesha B

Date: 14.06.2024

Class and section: I BBA

Subject: Corporate Accounting and Reporting 2.1

Participant profile:

Group I			Group II		
Name	Roll No	Signature	Name	Roll No	Signature
Aishwarya	BBA23001	<i>Aishwarya</i>	Navyashri	BBA23025	<i>Navyashri</i>
Ashikmandara	BBA23005	<i>Ashik</i>	Nithesh	BBA23027	<i>Nithesh</i>
Karthik	BBA23011	<i>Karthik</i>	Pavan	BBA23028	<i>Pavan</i>
Keerthan	BBA23014	<i>Keerthan</i>	Rakshitha	BBA23036	<i>Rakshitha</i>
Lava	BBA23017	<i>Lava</i>	Rishmitha	BBA23038	<i>Rishmitha</i>

Topic: Intellectual property rights

Brief Report: Group I: For on intellectual property rights

- Intellectual Property rights are rights given to person over the creation of their minds. They usually give the creator an exclusive right over the use of his or her creation for a certain period of time.
- Ability to have a competitive edge over other similar business.
- Intellectual property rights enhance your company's value.
- Intellectual property rights helps you market your company's product and services.
- You can more easily obtain financing for your business.
- Great export opportunities.

Group II Against on Intellectual property rights.

- There is a strong case for opposing intellectual property. There are a number of negative consequences of the ownership of information,
- Retarding of innovation and exploitation of poor countries.
- Most of the usual arguments for intellectual property do not hold up under scrutiny.
- In particular the metaphor of the market place of ideas provides no justification for ownership of ideas.
- The alternative to intellectual property is that intellectual products not be owned as in the case of everyday language.
- Intellectual property includes civil disobedience, promotion of non-owned information and forecasting of a more cooperative society.


Conclusion:

From the above discussion we concluded that Intellectual property rights is important for a person or company to safeguard. Without proper safeguard in place one company's idea can be replicated by another company and used for that their profit.


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DEPARTMENT OF BUSINESS ADMINISTRATION

SEMINAR

Date:14.06.2024

Participant Profile:

Lavanya BA21015

Chaitra BA21010

Varshitha BA21036

Ashwini BA21007

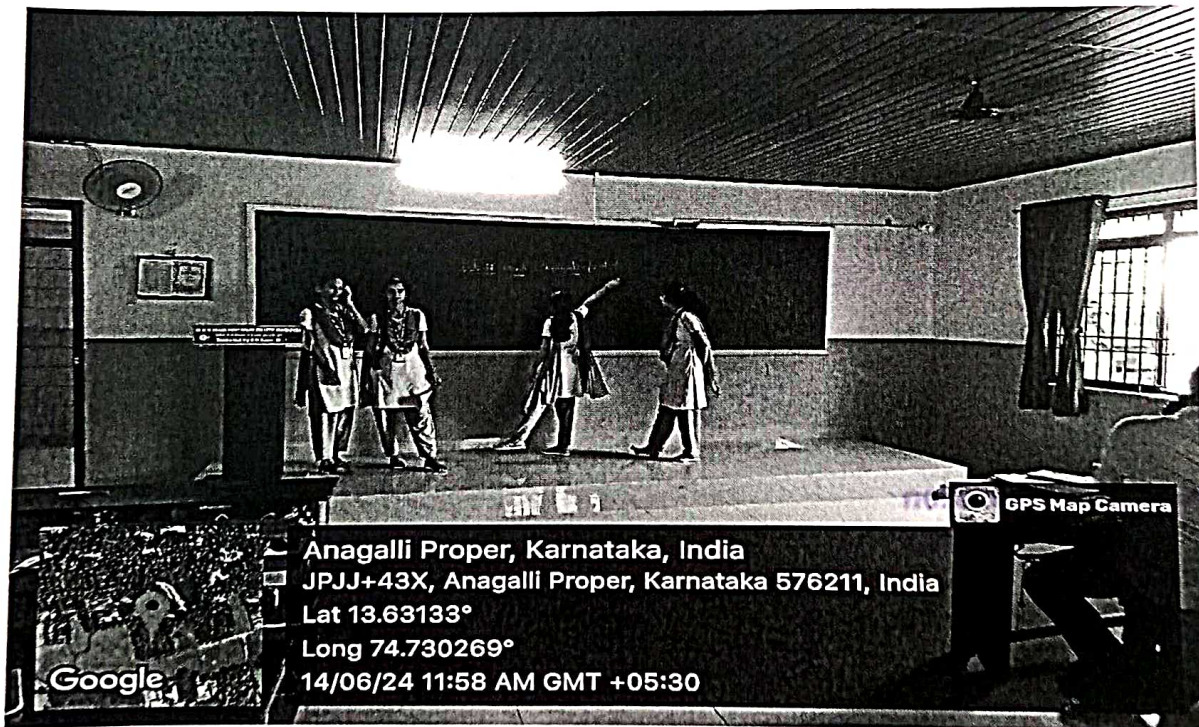
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Chaitra

Varshitha

Ashwini

Class and Subject: III BBA INTERNATIONAL BUSINESS



Topic:COMPANY

Abstract:

According to Haney "A company is an incorporated association, which is an artificial person created by law, having separate entity, with a perpetual succession and a common seal."

Meaning: Company is voluntary association of persons, formed for the purpose of some business for profit, registered under the law, having an independent legal entity, a distinctive name, common seal and perpetual succession, with a joint stock (common capital) contributed by the members divisible into transferable shares of fixed denomination and carrying limited liability.

Features of Company:


1. Voluntary Association
2. Incorporated association
3. Specific objective
4. Artificial person created by law
5. Not a citizen
6. Separate legal entity or corporate personality
7. Separate property
8. Perpetual succession or continuous existence
9. Common seal
10. Limited liability
11. Transferability of shares
12. Membership
13. Separation of ownership and management.


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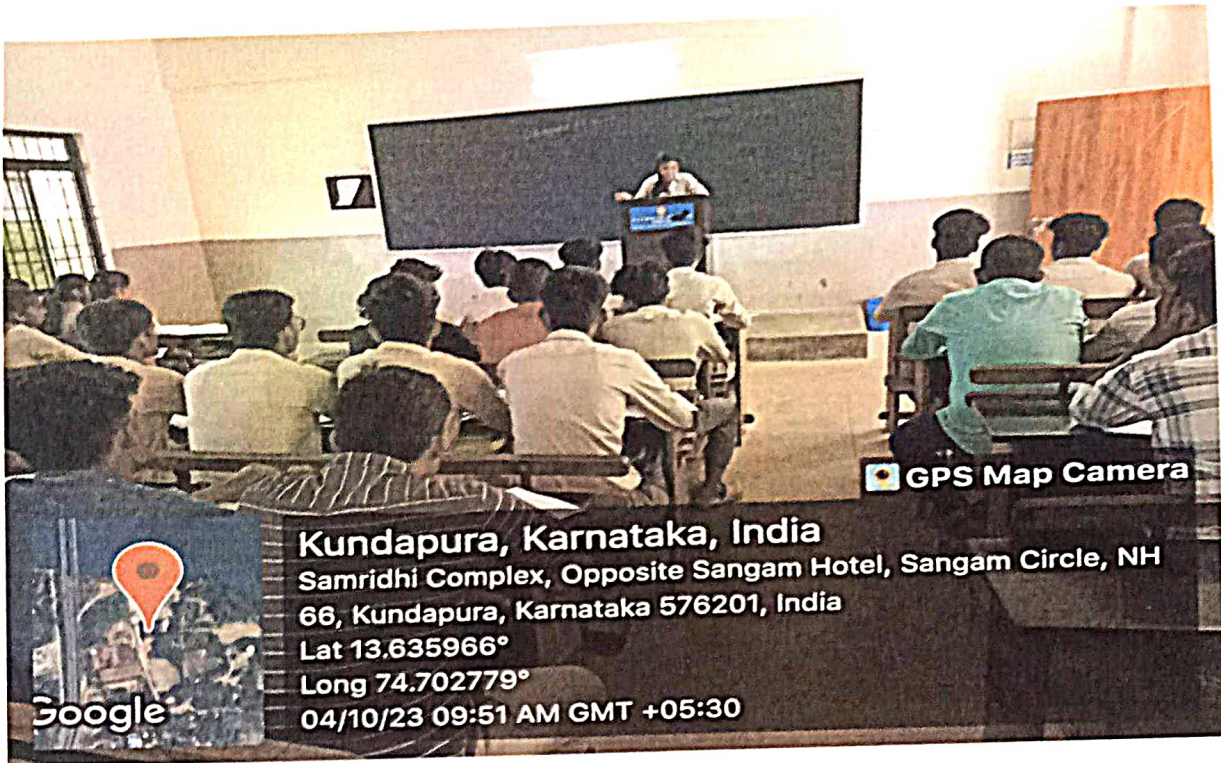

Dr. B. B. Thakur Post Graduate College
Kandharwada - 576201

Dr. B. B. Hegde First Grade College Kundapura

Seminar

Date: 04.10.2023 (I Term)

Topic: Collaboration & Teamwork



Ms. Keerthana, BBA23015 of I BBA presented a seminar in the class from the module "Building Essential Skills Beyond Technology" from the Digital Fluency- Skill Enhancement Course on 4th October 2023 in Room No: 202 under the guidance of Mrs. Avitha M. Correa, Asst. Prof. in Business Administration. She delivered the lecture on Collaboration & Teamwork.

Keerthana
STUDENT

[Signature]
HOD
H.O.D. of Business Administration
Dr. B. B. Hegde First Grade College
Kundapura - 576201

[Signature]
FACULTY

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Principal
Dr. B.B. Hegde First Grade College
Kundapura -576201

Dr. B. B. HEGDE FIRST GRADE COLLEGE, KUNDAPURA

Annual Day Celebrations: 2023-24

Overall Prizes of Literary & Cultural Competitions held on account of College Day Celebrations: 2023-24

Class	Section	I Place	II Place	III Place	Total Score	Remarks
I B.Com	A	---	---	---	---	
	B	10+10	7+7	---	34	
	C	---	---	4	4	
	E	10+10	7+7+7	---	41	
I BBA		10	7+7	4+4+4+4+4+4+4	52	III
I BCA	A	10+10	7	---	27	
I BCA	B	---	---	---	---	
II B.Com	A	---	---	---	---	
	B	---	---	4	4	
	C	10	---	---	10	
II B.B.A.		10+10+10+10	7+7+7+7+7	4+4+4	87	II
II BCA	A	---	7	4+4	15	
II BCA	B	10	7	4+4	25	
III B.Com.	A	---	7	4	11	
	B	10	7+7	4	28	
	C	10+10	7+7	---	34	
I, II & III B.Com. (D)		10	7	4+4+4	29	
III B.C.A.		10X9=90	7+7+7+7+7+7	4+4+4+4+4	152	I
II B.Sc. & III B.Sc.		10	7	4	21	
III BBA		10	7	4+4	25	

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Dr. B. B. Hegde First Grade College, Kundapura

Proficiency Prize Winners: 2023-24

Sl.No.	Roll No.	Name	Class & Section	Percentage
1.	BCM22081	Shreya	II B Com A	95.70%
2.	CM21127	Rashmi	III B Com B	95.25%
3.	BBA22041	Suhani	II BBA	93.28%
4.	BA21036	Varshitha S. Bangera	III BBA	90%
5.	BCA22027	Nikhitha	II BCA	97.40%
6.	CA21056	Secma	III BCA	94.56%
7.	BSC22005	Deeksha	II B.S.c.	94.71%
8.	SC21022	Sahana	III B.S.c.	90%


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