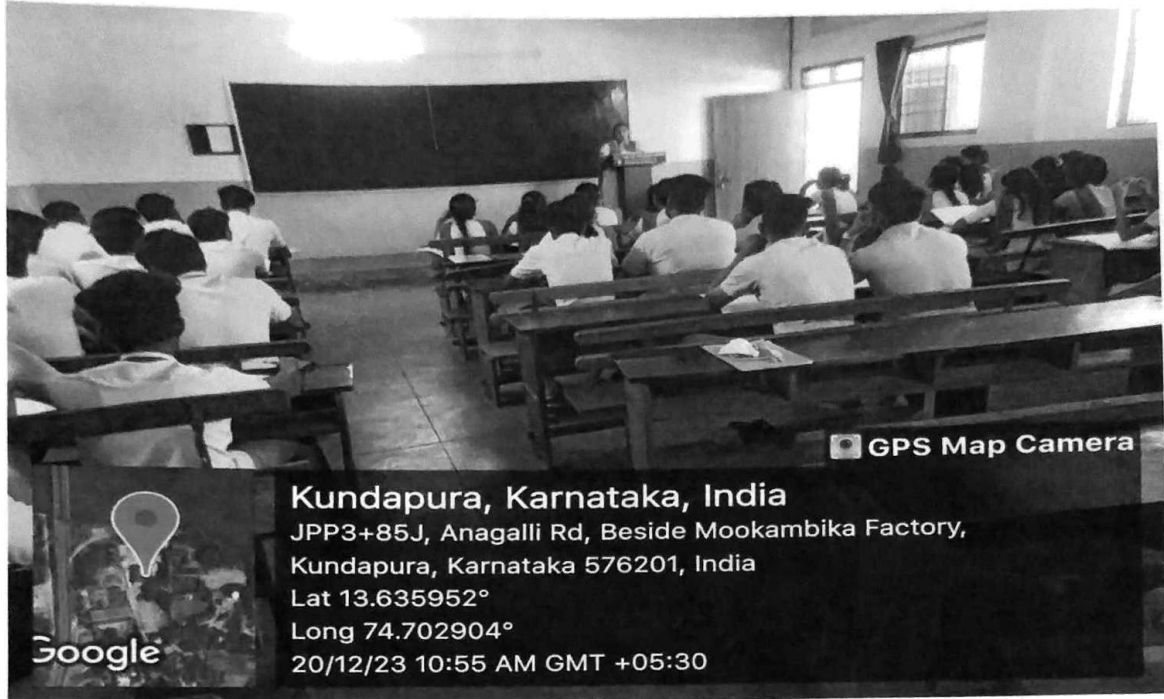


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Seminar

Date: 20.12.2023 (I Term)

Topic: Forex Market



Ms. Preethi P R, CM21199 of III B.Com C presented a seminar in the class from the module “Non-Banking Financial Companies & Forex Market” from the Financial Institutions and Markets (Finance Elective – I) course on 20th December 2023 in Room No: 107 under the guidance of Mrs. Avitha M. Correa, Asst. Prof. in Business Administration. She delivered the lecture on Fluctuations in foreign exchange rates- Causes & Effects.

Preethi P R
STUDENT

Avitha M. Correa
HOD
H.O.D. of Business Administration
Dr. B. B. Hegde First Grade College
Kundapura - 576201

Avitha M. Correa
FACULTY
Dr. B. B. Hegde
Principal
Dr. B.B. Hegde First Grade College
Kundapura -576201

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Seminar

Date: 20.12.2023 (I Term)

Topic: Forex Market



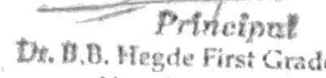
Ms. Udbavi, CM21299 of III B.Com C presented a seminar in the class from the module "Non-Banking Financial Companies & Forex Market" from the Financial Institutions and Markets (Finance Elective – I) course on 20th December 2023 in Room No: 107 under the guidance of Mrs. Avitha M. Correa, Asst. Prof. in Business Administration. She delivered the lecture on Importance & Merits of Forex Market.

**Udbavi
STUDENT**


HOD

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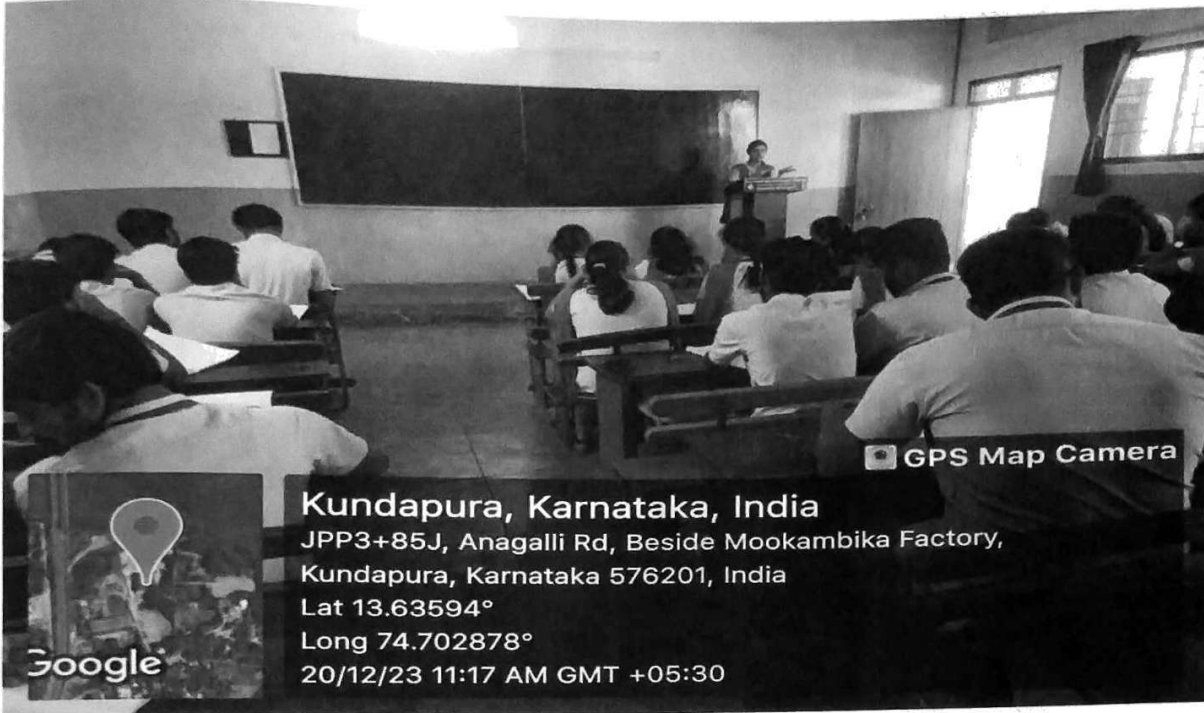

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Seminar

Date: 20.12.2023 (I Term)

Topic: Forex Market



Ms. Abhinaya, CM21158 of III B.Com C presented a seminar in the class from the module “Non-Banking Financial Companies & Forex Market” from the Financial Institutions and Markets (Finance Elective – I) course on 20th December 2023 in Room No: 107 under the guidance of Mrs. Avitha M. Correa, Asst. Prof. in Business Administration. She delivered the lecture on Meaning & Types of Forex Market.


STUDENT


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Seminar

Date: 20.12.2023 (I Term)

Topic: NBFC's



Kundapura, Karnataka, India
JPP3+85J, Anagalli Rd, Beside Mookambika Factory,
Kundapura, Karnataka 576201, India
Lat 13.635943°
Long 74.70286°
20/12/23 11:29 AM GMT +05:30

GPS Map Camera

Ms. Deepa, CM21171 of III B.Com C presented a seminar in the class from the module "Non-Banking Financial Companies & Forex Market" from the Financial Institutions and Markets (Finance Elective – I) course on 20th December 2023 in Room No: 107 under the guidance of Mrs. Avitha M. Correa, Asst. Prof. in Business Administration. She delivered the lecture on Types & Services of NBFC's.


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Seminar

Date: 20.12.2023 (I Term)

Topic: NBFC's



Ms. Varshala, CM21230 of III B.Com C presented a seminar in the class from the module “Non-Banking Financial Companies & Forex Market” from the Financial Institutions and Markets (Finance Elective – I) course on 20th December 2023 in Room No: 107 under the guidance of Mrs. Avitha M. Correa, Asst. Prof. in Business Administration. She delivered the lecture on NBFC's introduction, meaning, Role & Importance.

The students noted the points for their future reference.

Varshala
STUDENT

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Seminar

Date: 13.11.2023 (I Term)

Topic: Cloud Computing



Ms. Akshitha, BBA23003 of I BBA presented a seminar in the class from the module “Applications of Emerging Technologies” from the Digital Fluency- Skill Enhancement Course on 13th November 2023 in Room No: 202 under the guidance of Mrs. Avitha M. Correa, Asst. Prof. in Business Administration. She delivered the lecture on Cloud Computing.

Akshitha
STUDENT

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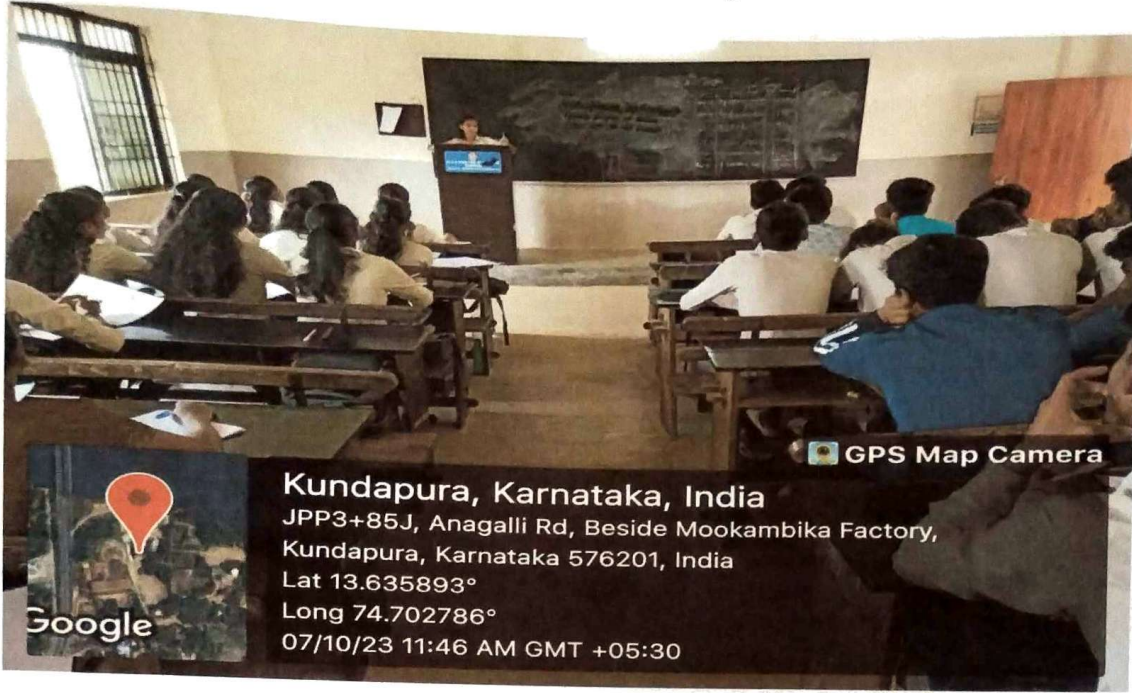
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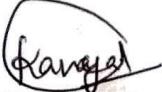
Seminar


Date: 07.10.2023 (I Term)



Topic: Cyber Security



Ms. Kavya, BBA23013 of I BBA presented a seminar in the class from the module “Applications of Emerging Technologies” from the Digital Fluency- Skill Enhancement Course on 07th October 2023 in Room No: 202 under the guidance of Mrs. Avitha M. Correa, Asst. Prof. in Business Administration. She delivered the lecture on Cyber Security.


STUDENT


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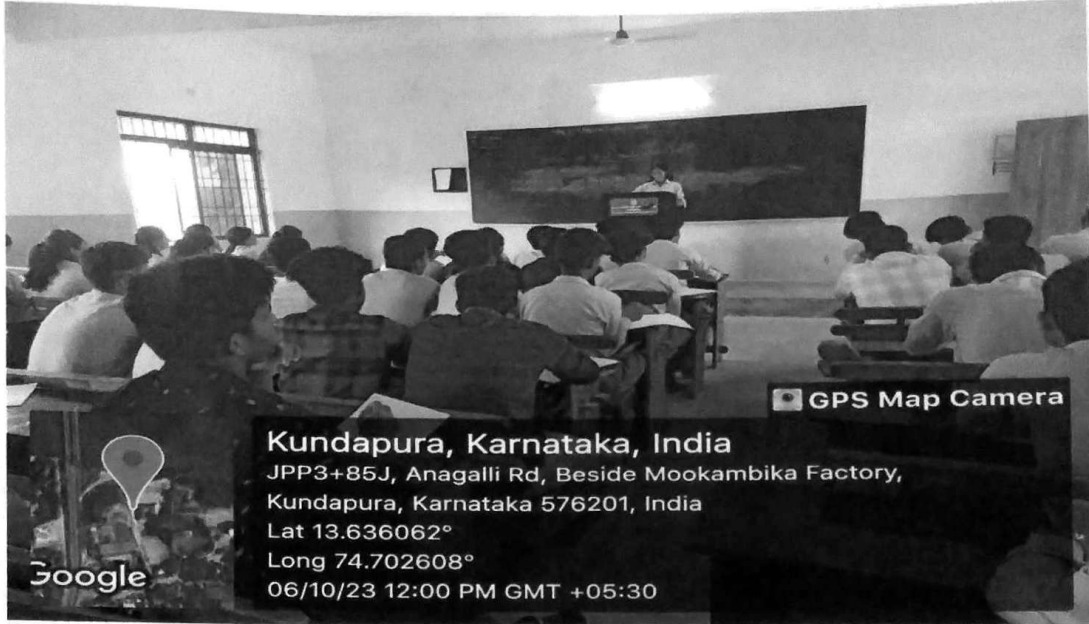

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Seminar

Date: 06.10.2023 (I Term)

Topic: Innovation & Design Thinking




Ms. Sharvari, BBA23048 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 6th October 2023 in Room No: 202 under the guidance of Mrs. Avitha M. Correa, Asst. Prof. in Business Administration. She delivered the lecture on Innovation.


STUDENT


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DR.B.B.HEGDE FIRST GRADE COLLEGE KUNDAPURA
DEPARTMENT OF BUSINESS ADMINISTRATION

SEMINAR

Date:14.06.2024

Participant Profile:

Lavanya BA21015

Chaitra BA21010

Varshitha BA21036

Ashwini BA21007

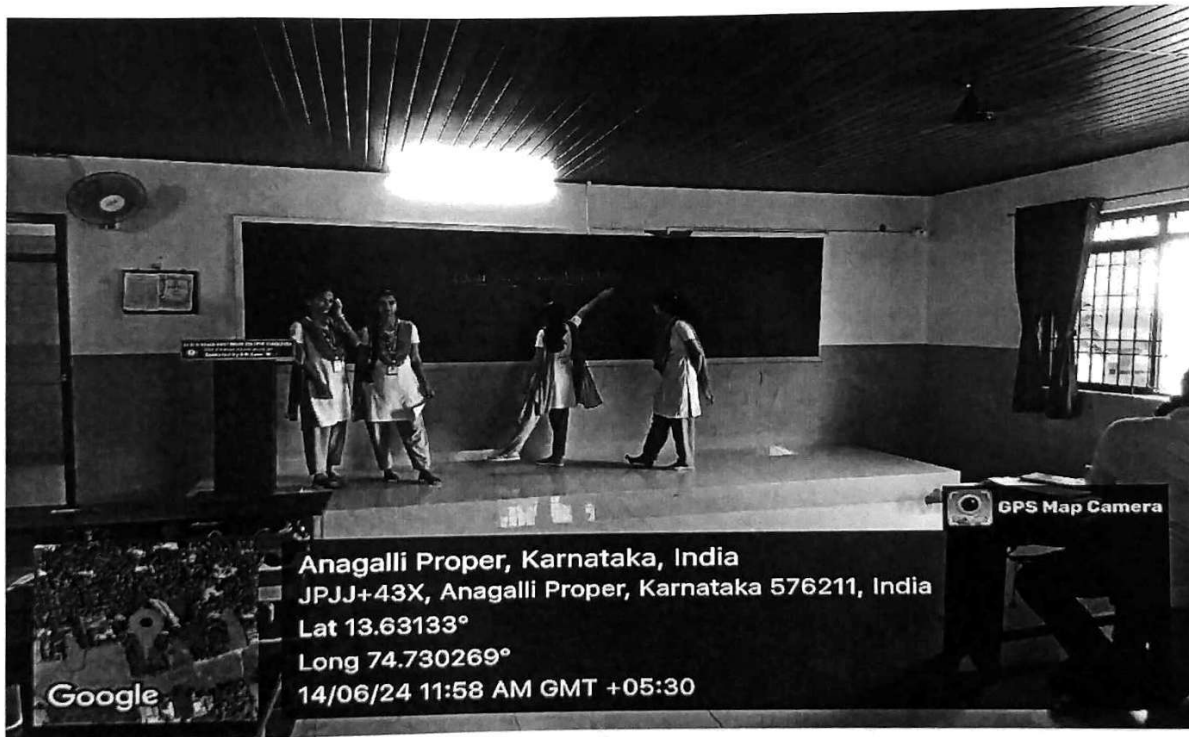
DS

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.


HOD


FACULTY 22.06.2024


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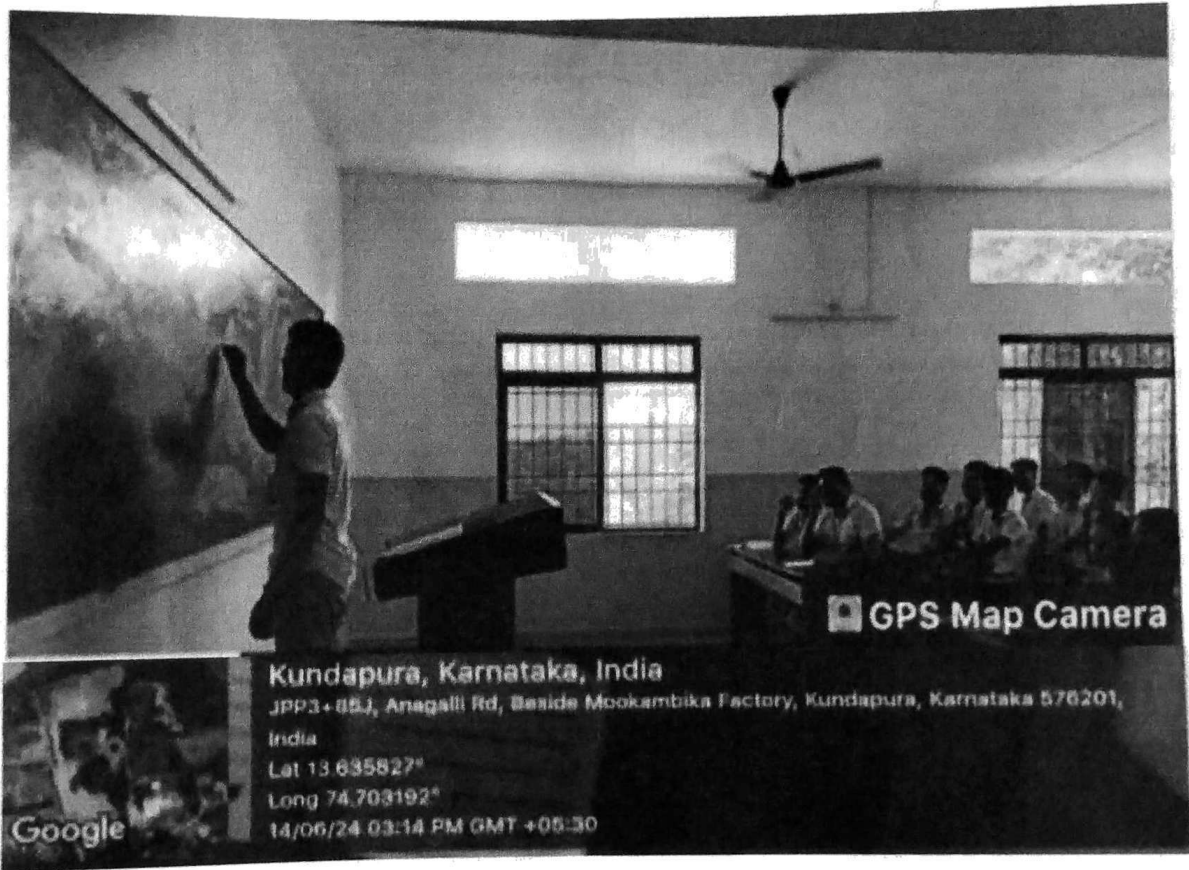
Department of Business Administration

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

Stamp	328. Bazaar Street, Saidapet, Chennai-15 01.06.2017
₹ 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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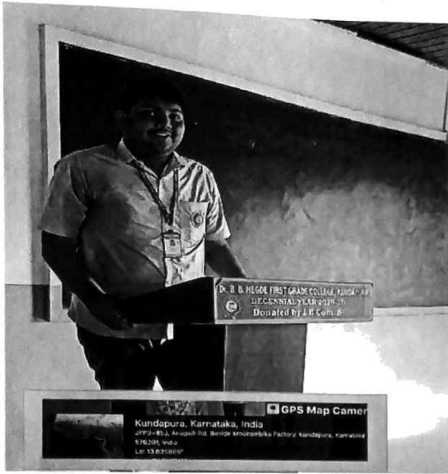
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Signature of Faculty

Dr. B BHegde 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.

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

Non-Resident

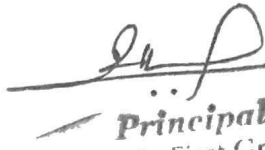
A taxpayer who doesn't fulfill the conditions for being a resident or resident not ordinarily resident is a Non-Resident in the country. A non-resident, in the context of income tax and residency rules, refers to an individual or entity that is not considered a resident for tax purposes in a particular 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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Faculty Incharge