



Infusion of Technology	6
Danke Seb!!	9
The Art of Crypto World	12
Alumni Article	20
Unity in Diversity	22
IPO Lock Up/Down	24





Indian Taxation
Page 16

Artifical Intelligence
Page 26





A world cup held in the Desert
Page 14

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## Editorial

This year's final issue of The Seshadripuram Monthly is now here! With our magazine committee seniors graduating and moving on with their lives, as well as the fact that this was the first issue that required us being in the front row and doing everything we could to make this issue a good one. this one was tough, but we managed to pull it off.

There are many firsts in this magazine edition. This issue is unique because it is the first that we, the student editors and designers, totally designed— It was challenging for us to take on all these additional duties that Mr. Pranav and Raghavan often handle, but I appreciate them because they helped us learn a lot while he was in charge. Firstly I'd like to thank our principal Dr. B.G. Bhaskara sir for giving us an opportunity and for his support in publishing this magazine. I'd also like to thank Mr Goutham S, for his constant guidance and for shouldering the responsibility of Editor for this issue.

I'd like to thank Mr Ram Sai D and Yadunandan N S for managing a huge chunk of the magazine's design. I'd like to thank Ms Sahana K for proofreading of articles. I would like to thank Mr Goutham Sprofessor of Seshadripuram again for guiding and supporting throughout the Publish

This issue features some incredible writing, including our cover piece by Ms. Pratisksha T S, which describes the colourful festival day conducted at our campus. Should students get restricted internet access? by Ms. Pallavi and Ms. Kusumanjali is an article that explains everything you need to know about artificial intelligence. a thoroughly contentious subject explained. Learn more about the World Cup being staged in Qatar. By Mr. Pavan S. The life of Danke Seb, an F1 racer, as told by Mr. Karthik M. Self acceptance by Madhurya Sarathy, "Embrace the Real You"

Our magazine has come a long way from an idea to materializing into such an amazing platform to express, I'd like to thank everyone who helped us again.

People who have something to share

can mail their content to scosa spm at gmail.com. We plan on publishing more regional languages next issue onwards so go ahead and send us that Hindi pocm. I'd once again like to thank the principal. teachers alumni, editors student editors and everyone involved in publishing our magazine. I hope you readers have as much fun reading as we had to compile this issue together.

by **Dhatri L**, III BCom H

## INFUSION



## TECHNOLOGY -THE WAY FORWARD

With reference to Career in Accounting

### Accounting is the language of business - Warren Buffett

career in accounting and finance is one of the top career choices for many individual around the globe. Employment of accountants and auditors is projected to grow 7 percent from the year 2020 to the year 2030, about as quick as the average for all occupations. About 135,000 openings for accountants and auditors are projected every year, on average, over the decade. Innovations are part of every field and accounting and finance is no exception.

To grow in this field one needs certain skills in the technical space. The adoption of technology in accounting is leveraging many accounting tasks by automating low value, hassle-free repeatable accounting works that offer the professionals more time to contribute the properly plan things and work for the organization's growth.

Many professionals are opting for accounting certifications as they give innumerable opportunities in accounting and finance industries, such as attractive salary, ample of job roles and several other benefits.

In this article, let's Focus and understand the benefits of technology in finance and accounting, top technical skills that are required for professionals who want to excel in their career in accounting and finance.



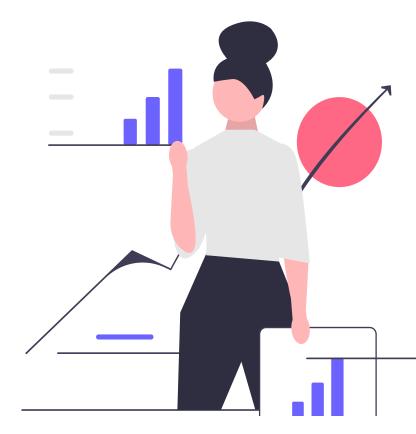
### Major benefits of advantages technology in accounting and finance-

he technological transformation of accounting was very much needed because many professionals in finance and accounting are facing a tough time managing the daily works.

Technology in accounting is developed on top innovations, algorithms, software that enrich over time as they get more data. In addition to continuous improvement, there will less human error and will have an around-the-clock capacity to work without taking a rest.

### Robotic Process Automation (RPA)

Robotic Process Automation (RPA) is helpful to reduce processing times for audits and contracts reduce to weeks instead of months



### Artificial Intelligence (AI)

The impact of AI in the accounting industry is a phenomenal experience and it is innovating the way they function, create products and services.

### Machine Learning

ML platforms are very helpful to streamline the accounting processes and also help the professionals to fasten up the work. They give better insights of behind-the-scenes operations and gather real-time visibility and a better picture of financials without any errors.

#### Blockchain

The blockchain is distributed ledger that is transparent, immutable, auditable and cryptographically secure. Blockchain apps are considered so reliable and trustworthy that currencies are being created and traded on this technology, generally known as Crypto Currencies.

#### **Fintech**

## Top technical skills for a career in accounting and finance-

#### The technical skills that are needed are-

### Sound knowledge on fundamental data skills

The most successful finance and accounting aspirants will have sound knowledge on fundamental data skills that offer them to succeed as they serve clients with many systems and policies, such as data strategy and data processing skills, as well as proficiency in statistics, probability, and deductive reasoning.

### Need to be well-versed with practical accounting

One of the required skills is contextual awareness to determine the accurate response to an offered situation. For example, Artificial Intelligence (AI) has the potentiality to process thousands of documents in a few minutes and identify quantitative trends, but it can't make recommendations yet based on these insights. Accountants who possess enough details with analytics and AI, alongside an understanding of accountancy practices and knowledge of their organizations will be able to fill this gap.



### Better to possess story-telling ability

It is important to have an in-depth understanding of taking help from the data to effectively convey meaning and a message with the help of storytelling.

### Good understanding of the automation

Labour and time-consuming tasks in accounting and finance space, which include audits, tax preparation, banking, bookkeeping, reporting and payroll, have become automated in several many organizations.

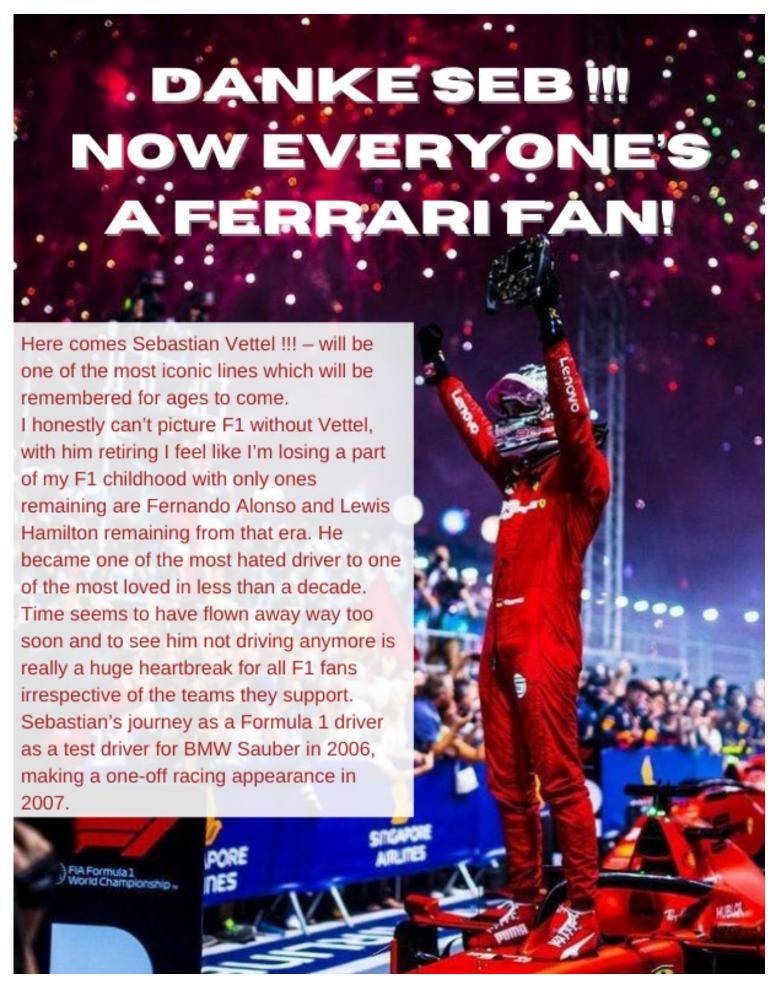
### To Summarize

Professionals can also witness processes that were utilized by the clients which can be increased with the help of technology. Whether those are production processes or finance processes, the ability to apply technology to

enhance the efficiency and decrease costs will be a main game-changer.

#### by **MUKUND V.KOUSHIK**

Assistant professor,Post Graduate Department of Commerce and Management Seshadripuram College



### Rewind to his days as a driver in Torro Rosso:

Seb's intial turning point was his time in Torro Rosso when on September 14, 2008 shocked everyone in F1 by winning the Italian Grand Prix at Monza and had become the youngest driver ever to win a Grand Prix at 21 years; 73 days and had secured the First GP for the team driving in their home race. It was also a sweet moment for his team. Rebranded as Scuderia Toro Rosso (literally 'Red Bull team' in Italian) at the end of 2005. The team had scored just a single point all season, thanks to Vitantonio Liuzzi's eighth place after starting 21st in the US GP. In 2007, it was eight points.



### Prime Time in Red Bull:

299 races, 53 wins, 57 poles and four drivers' titles. That's what you get by drinking Red Bull – or atleast what he got. He was instrumental in putting Red Bull Racing on the map, taking their first pole position and their first victory, then clinching their first Constructors' Championship with victory in Brazil, and then, seven days later, the Drivers' Championship on a dramatic evening at Yas Marina in Abu Dhabi. Over the next few seasons he dominated, turning one double championship into four-in-a-row. An easier year in 2011; a nail-biting finale in 2012, then a magnificently dominant 2013, in which he won the final nine races of the season to set a new world record. And then... gone. He followed in the footsteps of Michael Schumacher, heading to Italy and joining very select band of drivers to win F1 races with three different teams.





### His difficulty in Taming the Prancing Horse:

Vettel began his Ferrari career with two solid seasons that did not reach his previous heights, finishing in third place in 2015 and fourth in 2016. His 2017 season began with a strong start as he won three of the first six races. However, he managed only two more victories, and he ended the year in second place, behind Lewis Hamilton. Vettel had similar results in 2018, winning five races and finishing the season as runner-up to Hamilton. He struggled over the next two seasons, winning only one event in 2019 and none in 2020. At the end of the latter season, he and Ferrari parted ways, and in 2021 he signed with Aston Martin.



"I don't care what other people think as long as I am happy. The day I die or retire, I have blown all my chances because I don't have the chance any more to change my image as an Formula 1 driver."

### His Final Laps at Aston Martin:

In 2021, the German left Ferrari for Aston Martin. The veteran, Sebastian Vettel, was placed alongside Aston Martin's rising star Lance Stroll. His final challenge was as Aston Martin's team leader. He put them on the podium in their first season together, and though he didn't have the machinery to match that in his final year in F1, his speed and experience kept him firmly in the mix, leaving his reputation as one of the sport's all-time greats firmly intact.

Danke Seb for filling our childhood F1 days with joy.

by **Sai Karthik M**, III BBA B

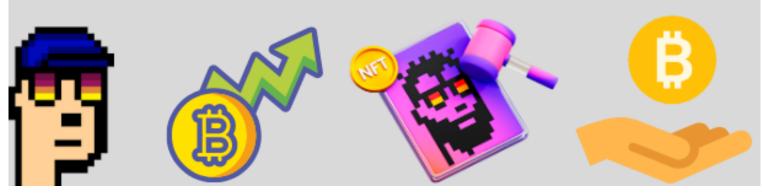
### The Art of Crypto World

The value of art is subjective. The common consensus can change dramatically based on certain social cues. What's considered worthless today might be worth millions tomorrow. For instance, the great artist Vincent van Gogh died in abject poverty without ever having known the impact his paintings had on human art and culture.

As soon as influential museums, prolific curators and high profile art collectors began expressing interest, van Gogh's art began transcending the very concept of value. Today, some of his artwork is considered priceless. However, that's not to say that you can't get your hands on one of his paintings. For a small price, you can get a copy of his most famous artwork — The Starry Night.

It's obviously not the real thing. It's a reproduction, and while most people would struggle to tell them apart, a keen eye will be able to spot the difference. Ergo, it's impossible to replicate van Gogh's brush strokes and it's near impossible to truly reproduce most physical artwork. And it's one reason why it's so easy to attribute value. You know which one is the original and which one's not.

Even if you can't spot the difference yourself, you could employ experts who would authenticate it for you. And that means, there exists a world where the real thing costs millions and the copies — a few pennies on the block.



But digital art is different. You can replicate it without any loss in quality. And that means as an artist, you have no avenues to create scarcity. You can never have one original and you can never command a premium.

Unless you could somehow sign it digitally — An authentic signature that will confirm it's you. And this is where Crypto art comes in. If you have digital artwork, you can add your indelible signature by registering it on a blockchain.

Think of the blockchain as a common registry held by many many people. In this case, many many computers. Once you've added the signature, you will have permanently etched the transaction in this network. You will also have access to a non-fungible token (NFT)— an item that represents ownership. Everybody in the registry will know who owns the token. And nobody can alter these records unless you — the token holder decides to sell or gift them to somebody else. And sure, anybody can freely copy and distribute the artwork. But there will only be one original with the NFT. This piece will always be one of a kind.

The crypto market is thriving and there are several online marketplaces right now where you can buy and sell digital artwork. Even popular auction houses like Christie's are now getting in on the act. And while some speculate that the crypto market is already worth \$100 million, we wouldn't be surprised if it were worth several times more.

by **Dhanush M,** III BCom E

## A world cup held in the Desert

It's a story of how the organisation that controls the sports that humans love most was hijacked by a tiny country that controls the resource that humans need most. Resulting in a world cup held in the desert. Despite being built upon fossil fuels and foreign labour, the tiny country beat out the US, Australia, Japan and South Korea to become the host of the 2022 World Cup after convincing 14 out of 22 of the most influential men in football to vote for them.

As Qatar was selected to host this year's FIFA World Cup, Doha erupted with cheers in celebration of the first edition of the tournament in the Arab world. But it also sparked instant criticism – not only for the logistics of holding a sporting event in a country with summer temperatures that regularly top 100 degrees.

Also, the tournament has been ensnared in a tangled web of scandals. The web of allegations encompasses everything from accusations of corruption and bribery during the bidding process to FIFA officials who selected Qatar as the host nation. This is not the first World Cup to be trapped in geopolitical controversies, corruption, bribery and there have even been concerns about human rights abuses. The 2018 tournament in Russia raised questions about FIFA's cozy relationship with authoritarian leaders like Russian President Vladimir Putin, and the 2014 World Cup in Brazil sparked an international outcry over the forced removal of tens of thousands of poor and working-class Brazilians to make room for new tournament-related infrastructure.



Qatar is the smallest nation to ever host the World Cup. a complex international sporting event that draws huge numbers of visitors and requires infrastructure to accommodate them. By some estimates, the World Cup is set to cost Qatar approximately US\$220 billion.

This is an estimated cost of what Qatar has spent over the past ten years in preparation for the World Cup. It has never been confirmed by government officials, but in 2017, the minister of finance of Qatar stated that the country spends \$500 million on capital projects each week. This is about 60 times the \$3.5 billion that South Africa spent on the 2010 FIFA World Cup. At just 4,471 square miles, much of the country is a barren sandy plain, and most of its 2.8 million residents live in the area around the capital Doha. When it won selection in 2010, Qatar lacked many of the stadiums, hotels and highways needed to stage the tournament. To build them, the country turned to its massive population of migrant workers, who make up 90% or more of its labor force. Only about 300,000 of Qatar's residents are Qatari citizens. Far outnumbering them are migrant workers whose visas are tied to their employment, a system that is common in the Middle East.

Working and living conditions for those migrant workers were frequently exploitative and dangerous. A 2021 investigation found that more than 6,500 migrant workers from five south Asian countries had died in Qatar since 2010, FIFA and Qatar dispute that number. Qatar says that only three people have died as a direct result of work on World Cup construction sites, and acknowledge the deaths of 37 workers that were "non-work-related."

This World Cup did make people feel deserted with the decisions made by Qatar

Qatar's Anti Return on Investment Strategy of converting \$220 Billion to earn \$17 Billion seems to have paid off successfully. Kudos to Qatar and FIFA for the achievement.

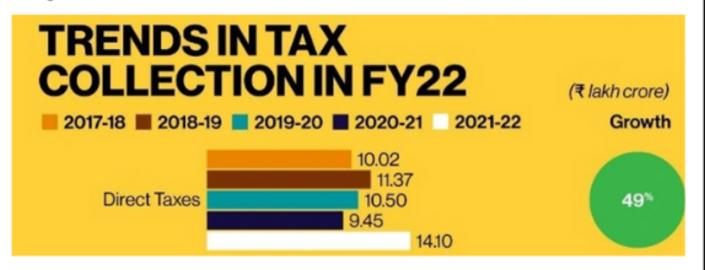
> Pawan S 3rd Bcom H Sec

## INDIAN TAXATION SYSTEM: A BOON OR BANE

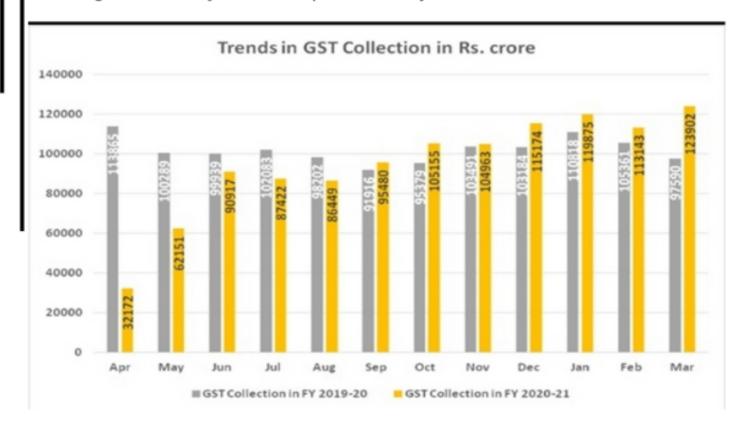
Direct tax and Indirect tax contributes major source of revenue to Government which is intended towards public welfare. It serves as a lifeblood for planning of Union Budget and allocation of funds for developmental activities.

Income Tax governed by Central Board of Direct Tax (CBDT) has achieved a milestone of collecting ₹14.10 lakh crores in A.Y. 2022-23 which has an upward growth of 49% as compared to tax collected in the previous A.Y. 2021-22 of ₹9.45 lakh crores.

In tandem, India levies 40% corporate tax on foreign corporations excluding the surcharge and health & education cess which is been opposed by those companies. As a result of higher tax levy, car manufacturing giant Toyota Kirloskar is out of race in making further investment in India.



Goods and Services Tax (GST) has revolutionalised the earlier Indirect taxation structure w.e.f. 1st July 2017. GST is levied on Regressive basis and India is following dual GST system as implemented by France and Canada.



India levies 28% tax on car, aerated water, cement, air conditioner, tobacco and so on which was the highest levied GST rate in 2017. Currently Bhutan charges the highest GST rate at 50%.

India's total revenue from GST for F.Y.2021-22 is ₹14,83,292 crores which has an upward trend of 30% as compared to F.Y.2020-21 of ₹11,36,803 crores. CBIC has achieved a milestone in collection GST through electronic filing of returns via various ledger. Indirect tax has a wider base as compared to direct tax since every person bears GST.

Considering the information mentioned above, it is conclusive that Indian Taxation System Is a boon for Government since it is main activity which provides financial stability. On top of that, they are also applied for the betterment of the Nation.

by Dheeraj V R,3rd Bcom G

## Congratulations

### Student Council 2022-2023



Chethan V President



N K Akash Vice President



Dhanush M Secretary



Gaurav R K Joint Secretary



Meher Irum Joint Secretary



Kavya S Member



Abhijith R Member



Darshan R Member



Nithya Shree S Member



Dhatri L Member

### Message From the President of the Student Council ←

### A leader is one who is courageous to fulfill his vision to come from passion not position.

Seshadripuram College provides various opportunities for its students to grow also college provides a great balance between curricular and extracurricular activities. The institution provides excellent opportunity to motivate and encourage students to face the risks and solve the problem with new learning initiatives. As President, I dream to aspire to make sure that everyone gets equal opportunities, it is important that all students are aware of various facilities on offer by the Institution.

College life is a remarkable time and provides various experiential learning opportunities to builds self-confidence and face all challenges effectively. College will help in the overall development of a person.

College life is a remarkable time and provides various experiential learning opportunities to builds self-confidence and face all challenges effectively. College will help in the overall development of a person.

We have witnessed that students voluntarily show up their talents in various field, but I feel extremely happy that these hidden talents are duly recognized, appreciated and nurtured in the campus.

The student council will support students for all righteous cause and adequate experiential learning opportunities to support holistic student progress.

As a president I aspire to be a part of all learning initiative to ensure good rapport between all stakeholders to ensure institutional progress.

I promise to convert my vision into reality. The courage for this comes from passion, not from position through humble approach. All of us have got a lot of responsibilities upon the college now it's my turn to give back to our beloved institution. I thank you all for trusting us and having faith in my capabilities and I promise to live up to your expectations. I will let our work speak, and also resolve to keep up the ideas of purity, duty and truth.



t is a bliss how memories can make a place special; make its impact on us unforgettable. Being a migrant through time laying off my worry for not making before 8 a.m. and costing the attendance I take my book of memories with dewy-eyes and visit the bookmarked!, colourful and evocative part which is celebrating the days at Seshadripuram College.

The days spent in college to me was never confined to just classroom rather the ever active and supportive committees kept us Connected, Collaborative and Celebrative throughout. These years of my college life were filled with lessons which wasn't limited to just academics even though we hold this title of "Lockdown Batch" a title behind which there are heaps of memories made as we adapted to a whole new way of normal life.

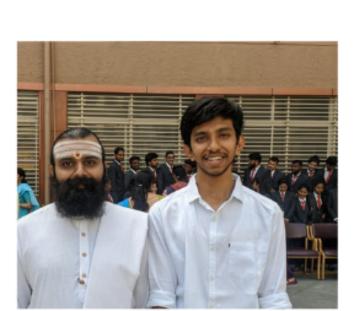
Three years of living in an energetic and engaging environment blended with core values and ethics of our institution has produced vivid moral values that reverberates in my personality as I contribute to a greater cause in society now. Coming back to fun days, admiring those days when we would recite the immaculate Samskrit Shlokas which kept me connected to my roots and the work which was indifferent to day and night with enjoying activities we had being a part of Cultural committee remains ever joyful to me.





Not to forget those last night preparations for exams which was filled with wishes about future than the next day's exam it is something we all relate to oof! The relief when we scored and made it out of exams and had that gratifying feeling towards our teachers to back us up with insightful notes how to forget those post-exams answer discussion event which with cups of stress relieving Chai & Coffee was held at Sanman Canteen.

I was fortunate to have spent my time learning and growing in one of Bengaluru's dearest and prestigious College, which opens the door of opportunities to us for which I remain grateful throughout my life. I have here a memory, a laugh, a cry, a part of myself. As I look-back, I pause for a moment, and think to myself of all the days I could cherish with friends and dear teachers. And to end, to my energetic and joyful juniors radiant with talents and responsibilities I wish you the best to make out of this wonderful phase of College life and be true to the line "Seshadripuram College is not just a College it's an emotion and we Shedies mean it atmost".





by Gagan Raj, 2019-2022 Batch

## **UNITY IN**





he college cultural committee Tarang conducted various inter-class competitions from 5th December 2022 to 10th December 2022 which had a lot of events. 'Celebration of Festivals in India' was also a part of these competitions. The students took active participation in these events. The students of various classes were instructed to select a particular festival and decorate their respective classrooms according to the festival selected by them. On 10th December all the students decorated their classrooms and the classrooms depicted the importance, culture, traditions etc of various festivals. All the students were in festive attire. The committee had invited M S Nataraj, Chairman, Governing Council, Seshadripuram College and Dr. B G Bhaskara, Principal, Seshadripuram College to this event. All the lecturers accompanied them and visited all the classrooms. The students were instructed to give the glimpse of the festivals selected by them which showed the interest and understanding of students in particular festival. The purpose of conducting such type of events in college leads the students to understand the im-

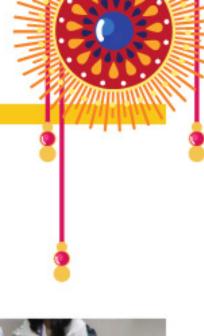




### **Article**

## DIVERSITY\_\_









### IPO LOCK-UP/DOWN?



Every company dream to raise fund through ipos. Getting listed in the stock market

Is not an easy task for any company, ipos decides the faith of company's future.

Indian stock market (NSE and BSE) is one of the fastest growing stock exchanges in the world and it has seen many IPOs being listed in recent times. We have seen many companies breaking the roofs and going up but also few upsets along the way. IPOs like Nykaa, Zomato, Dehlivery, Go fashion etc., doing really good by getting listed at premium whereas, IPOs like LIC, Paytm being dragged down.

Everything was fine, Nykaa, Zomato, Dehlivery and few more got listed at premium and made the shareholders happy with the uptrend, but not for long, a year passed and the bloodshed began. What made the share price of these companies go lower than it's listed price? The answer is "lock-up" period.

We know that investors try to get IPO allotment, so that if the stock gets premium listed, they can sell the stock and make profit, but there are few people know as PreIPO investors, these are the investors to whom the companies go to raise fund before setting up for the IPO, they get a discount on the price as their risk is high than the other investors.



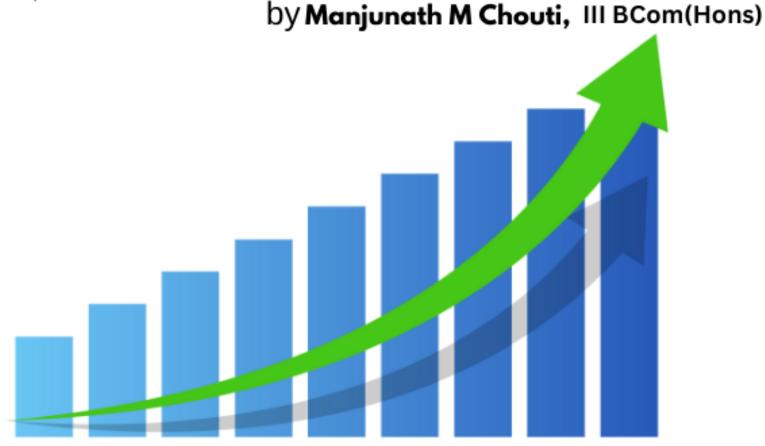


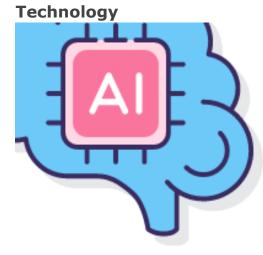
So if the stock gets premium listed their profit margin is way more higher than the IPO allotted investors, because of which they sell their shares to make huge profit in bulk which many lead to drastic fluctuations in the share price from the first day.

So the regulatory body SEBI introduced a rule called "lock-up" period which means a window of time when investors are not allowed to redeem or sell shares of a particular investment. So the Pre-IPO investors are not allowed to sell there shares for a particular time period basically 1 year.

This is the reason share price of Nykaa, Zomato, Dehlivery etc., started falling as soon as the lock-up period ended. Lot of Pre-IPO investors sold there shares in order to make profit and the share price declined.

To conclude we surely cannot say whether the lock-up period is a boon or a bane to the IPOs but they do change the course of newly listed companies.





### INTELLIGENCE

Artificial intelligence is the simulation of human intelligence processes by machines, especially computer systems. Specific applications of AI include expert systems, natural language processing, speech recognition and machine vision.

#### How does AI work?

- · In general, AI systems work by
- ingesting large amounts of labeled training data
- analyzing the data for correlations and patterns, and
- using these patterns to make predictions about future states

In this way, a chatbot that is fed examples of text chats can learn to produce lifelike exchanges with people, or an image recognition tool can learn to identify and describe objects in images by reviewing millions of examples.



### Learning

This aspect of AI programming focuses on acquiring data and creating rules for how to turn the data into actionable information. The rules, which are called algorithms, provide computing devices with step-by-step instructions for how to complete a specific task.

### Reasoning

This aspect of AI programming focuses on choosing the right algorithm to reach a desired outcome.

### ·Self-correction

26 | The Seshadripuram Monthly | December 2022

This aspect of AI programming is designed to continually fine-tune

### **Experts of IBM on Al-**

IBM hosted its AI Day on 08th December 2022 to reinforce IBM's commitment to helping clients leverage the power of AI and Automation in the new world. Sandip Patel, Managing Director, IBM India, South Asia,inaugurated the event, where he was joined by Viswanath Ramaswamy, Vice

President, Technology, IBM India, South Asia to drive conversations on how IBM's AI approach and offerings are creating opportunities for the economy, businesses, and societies in India. As part of AI Day, Rahul Deshpande, Global Practice Delivery Head and Business Solutions Head for AI Solutions Practice, Wipro Limited, discussed 'Unlocking Business Drivers for AI Adoption' at a Fireside Chat with Siddhesh Naik, Country Leader, Data, AI & Automation software, Technology Sales, IBM India, South Asia. The event also featured discussions on technology trendsthat will power India's AI Charter in 2023.

or India to achieve its \$5 trillion GDP target by FY27, businesses must draw a significant correlationbetween AI maturity and its growth trajectory. As the country moves forward on its economic growth path, further enhancing data and AI capabilities at scale are critical. This revolution will not only boostindustrial productivity but also transformIndia's socio-economic situation, powering India's digital dream.

by **Pallavi V**,III BCom A



owadays, we are being surrounded by different enhancement in our environment and daily living. We in the 21st century everything we need is accessible and easy to use which is why we are being dependent. We already experienced the advancement of technology wherein it helps us to make our daily living easy to deal with. Talking about technology enhancement, let's have this as our focus: internet access. Internet is very important today because most of the transactions can be found and accessed through internet. It is important as we easily get relevant information needed in our respective fields. It is important especially to those students as it helps, it will help them to get things done.



In the generation today, with the involvement of technology specifically Internet; it should be limited in access to students, especially the prohibited sites which are not suitable for young children or students as it affects how they interpret our society. Internet access should have limited access to students especially the contents and sites in the internet which are exposed to pornography contents wherein it might affect their development. It will actually lead them into doing negative activities which can topple the society. They should have access to relevant information which will help their needs in school.

The small kids need internet as they watch YouTube videos, the kids don't eat without internet these days. It is better if they get limited access of internet which will help them grow. Using electronic gadgets from small age may cause brain damage issues, it is the responsibility of the parents to take care of their kid by bringing in more fun toys which will bring down the usage of internet in their daily life . Before internet was used for college projects and office purposes. In school life the use of internet was much less, it was just used only for project purpose at the cyber stations. But now it is used by pre-kg kids in doing their assignments, even the education system is responsible for kids using more internet.

In earlier days the notes for students used to be given mostly by making students to write the notes through which there is an exercise of writing which helps them to remember at least few points but now everything is through online which is indeed connected to internet so it is advised that schools and colleges promote hand written notes rather than sending notes through online platforms where students use their gadgets for gaming purpose in name of studies. The parents should provide students with gadgets only when its absolutely required and keep an eye on what the child is using the gadget for. By this we can conclude saying that there are many ways to make sure students use less amount of internet.

> by Kusumanjali D 5th sem BBA B section

## YOU CAN EXPRESS YOU WITH US

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