

<b>PROGRAM</b>	<b>Bachelors Of Commerce(Hons)</b>
<b>SEMESTER</b>	<b>VI</b>
<b>COURSE TITLE</b>	<b>Due Diligence</b>
<b>COURSE CODE</b>	<b>04CH0651</b>
<b>COURSE CREDITS</b>	<b>04</b>
<b>COURSE DURATION</b>	<b>48 Hrs (48 sessions of 60 minutes each)</b>

**COURSE OUTCOMES:**

- To understand the concept and need of due diligence, how is it different from audit and confidentiality elements in due diligence process.
- To understand and apply the concept, process, scope of legal due diligence, possible hurdles and remedial actions relating to legal due diligence etc.,
- To understand evaluate the importance and broad aspects of due diligence relating to competition law including anti-competitive agreement, abuse of dominance, regulation of combinations,
- To understand the scope, process of due diligence for banks including compliance checklist.
- To understand and evaluate the impact of environmental failures on business, importance of due diligence on environmental obligations of business, various compliances of environmental laws, environment impact assessment, environment management plan

**Teaching and Examination Scheme**

Teaching Scheme (Hours)			Credits	Internal Marks (50%)		End-Semester Examination (50%)			Total Marks
Theory	Tutorial	Practical		IA	CSE	Theory	Practical/Viva	Term Work (TW)	
4	0	0	4	30	20	50	0	0	100

**Course Contents:**

Unit No	Unit / Sub Unit	Sessions
I	<b>Due Diligence - An Overview</b>  Due Diligence : Meaning, Nature, Need and its Significance - Objectives, Scope - Types of Due Diligence - Factors to be considered while Conducting Due Diligence - Process of Due Diligence - Concept of Data Room in Due Diligence - Due Diligence vs. Audit	9
II	<b>Legal Due Diligence</b>  Objectives, Scope, Need and Process - General Documents/Aspects to be covered -	9

	Possible Hurdles in Carrying out a Legal Due Diligence and Remedial Actions	
III	<b>Competition Law Due Diligence</b>  Over view of competition Law - Reasons for Due Diligence of Competition Law Aspects - Process of Due Diligence of Competition Law Aspects - Due Diligence of Various Agreements - Some Common Anti Competitive Practices - Due Diligence on Abuse of Dominance - Due Diligence Checklist for Compliance with Competition Act, 2002 - Checklist for Anti Competitive Agreements/Abuse of Dominant Position/Regulation of Combinations	12
IV	<b>Due Diligence for Banks</b>  Need for Due Diligence for Banks - Process of Due Diligence for Banks - Due Diligence Report to Banks	8
V	<b>Environmental Due Diligence</b>  Need for Environmental Due Diligence - Regulatory Framework relating to Environment -Process involved in Environmental Due Diligence - Check List on Major Regulatory Compliances - Environmental Guidelines for Industries by Ministry of Environment - Environmental Impact Assessment - Environmental Management Plan - Identification of Potential Issues - Impact Analysis - Suggestions and Mitigation Measures	10

#### SUGGESTED READINGS:

##### Text Books:

Sr. No	Author/s	Name of the Book	Publisher	Edition & Year of Publication
T-01	Taxmann	SEBI Manual	Taxmann	36 <sup>th</sup> Edition 2020
T-02	Mamta Bhargava	Compliances and Procedures under SEBI Law	Shreeji Publishers	8 <sup>th</sup> Edition

##### Reference Books:

Sr. No	Author/s	Name of the Book	Publisher	Edition and Year of Publication
R-01	K R Sampath	Mergers/Amalgamations, takeovers, Joint Ventures, LLPs and Corporate Restructure	Snow white	2018
R-02	ICSI	Handbook on Mergers Amalgamations and takeovers.	ICSI	2019

<b>R-03</b>	Alexandra Reed Lajoux & Charles M. Elson	The Art of M&A Due Diligence	McGraw-Hill	1 <sup>st</sup> Edition
<b>R-04</b>	Peter Howson	Due Diligence: The Critical Stage in Mergers and Acquisitions	Copyright material,	
<b>R-05</b>	L. Burke	Due Diligence for the Financial Professional	Copyright material , Aegis Journal	2010