



THE WORLDONOMICS TIMES

NURTURING GROWTH

From Workshops to Societal Initiatives, Witness Real Change in Action.

EMPOWERING INDIVIDUALS

INSPIRING ACTION
DRIVING CHANGE
SHAPING A BRIGHTER FUTURE

POWERING CHANGE

"Join hands with us as we catalyze positive change for individuals, businesses, and communities."

SHRI NAVEEN MATHUR

DIRECTOR
COMMODITIES, CURRENCIES & GIFT CITY, IFSC
ANAND RATHI GROUP



THE CHANGING LANDSCAPE OF GLOBAL ECONOMIES: A WINDOW INTO THE DYNAMIC WORLD OF WORLDONOMICS

In today's interconnected world, the dynamics of global economics continue to evolve rapidly. As nations strive to navigate the challenges and opportunities in this ever-changing landscape, Worldonomics plays a crucial role in bringing insights and analysis to the forefront. With its reputable position as a leading informational hub, the Worldonomics Times US website (worldonomics.in) serves as an invaluable reference for anyone seeking a deeper understanding of the world economy.

One of Worldonomics' notable strengths is its ability to provide comprehensive coverage and insights on a wide array of economic topics. From macroeconomics to sector-specific analyses, readers can explore a myriad of articles written by renowned economists and industry experts. Whether one is interested in exploring the impact of geopolitical events on financial markets or dissecting the implications of emerging technologies, Worldonomics covers it all.

Advancements in Technology:

Technology undeniably stands at the forefront of societal progress. Across a broad spectrum of articles, discussions on technological progress and its implications on various aspects of life have taken the spotlight. Subjects such as artificial intelligence, blockchain, virtual reality, and quantum computing have consistently attracted attention. These articles feature groundbreaking research, real-world applications, and ethical considerations, captivating readers with a glimpse into the future.

Sustainable Development and Climate Change:

The pressing need to tackle climate change and promote sustainable development has been a recurring theme in our publication. Articles centered on renewable energy sources, eco-friendly practices, and the shift towards a low-carbon economy have maintained a steady presence. The convergence of technology and sustainability has also been a notable focus, with discussions on smart cities, circular economy, and sustainable transportation solutions.

Education and Lifelong Learning:

The significance of education and continuous learning has been a prominent theme in our publication. Articles exploring innovative teaching methods, the integration of technology in education, vocational training, and online learning have appealed to readers adapting to a knowledge-based economy. The focus on empowering individuals to acquire new skills and knowledge has remained consistent.

Social Justice and Equality:

In a world where social issues demand ongoing attention, our publication has presented numerous insightful articles on social justice and equality. Topics such as gender equality, racial justice, LGBTQ+ rights, and socio-economic disparities have sparked meaningful dialogues. These articles delve into the challenges faced by marginalized communities while proposing solutions to foster a fair and inclusive society.



Sandeep Kumar

EDITOR-IN-CHIEF

Worldonomics Times

CURRICULUM SOCIAL AUDITORS



We are the best company in this city

Social auditors are individuals responsible for conducting social audits, which are comprehensive reviews of an organization's social and environmental performance. These audits go beyond financial metrics to delve into the impact a company has on society and the environment, as well as its adherence to ethical principles and social responsibilities. Social auditors are typically involved in assessing factors such as employee welfare, environmental impact, social responsibility initiatives, supply chain ethics, and transparency and governance practices within an organization.

I. INTRODUCTION TO SOCIAL SECTOR AND INDIAN FINANCIAL MARKETS Section

Section-I Social Sector in India

- A. Overview of Social Sector in Indian Economy
- B. Sustainable Development Goals (SDGs)
- C. Concept of Social Enterprises (SE)
- D. Taxonomy related to Social Enterprises
- E. Social Intervention
- F. International standards applicable for social development
- G. Challenges of comparability faced by social sector organisations
- H. Social Sector Landscape in India
- I. Social Sector Inequities

Section-II Indian Financial Markets

- A. Indian Financial Markets
- B. Type of Securities
- Annexure 1: List of areas and subareas for taxonomic classification of social objectives
- Annexure 2: Developmental Initiatives

II. INTRODUCTION TO TRADING, CLEARING, SETTLEMENT AND RISK MANAGEMENT ON STOCK EXCHANGES

- A. Trading Mechanism
- B. Clearing, Settlement and Risk management

III. SOCIAL STOCK EXCHANGE: INTRODUCTION, FUNDING STRUCTURES AND INSTRUMENTS

- A. Concept of Social Stock Exchange
- B. Stakeholders of Social Stock Exchange
- C. Funding Structures

IV. REGISTRATION AND LISTING ON SOCIAL STOCK EXCHANGES

- A. Registration process on Social Stock Exchanges
- B. Rights, Obligations and Disclosures Document
- C. Key Listing Guidelines

Annexure 3: Outline for the Offer document requirements for Zero Coupon Zero Principal Instruments



V. SOCIAL AUDIT AND SOCIAL AUDITORS

- A. Evolution of Social Audit
- B. Principles of auditing
- C. Code of Conduct for Social Auditors
- D. Certification requirements for Social Auditors
- E. Competencies and Skills required for Social Auditor
- F. Empanelment of Social Auditors with SROs
- G. Scope of Work for Social Auditors
- H. Social Audit Process
- I. Accounting System and Internal Control
- J. Social audit report
- K. Challenges related to Social Auditing

VI. SOCIAL AUDIT STANDARD FRAMEWORK

- A.Social Audit Standard
- B.Social Audit Standard (SAS) Framework
- C.Social Audit Engagement
- D.Social Audit Scope
- E.Stakeholders
- F.Social Audit Engagement Acceptance
- G.Communication with those charged with governance
- H.Social Audit Quality Control for Social Auditor/ Audit firm
- I.Social Audit Planning
- J.Understanding the Entity and its environment
- K.Social Auditor's Responses to Assessed Risk
- L.Field level research agency and/or subject matter experts
- M.Use of Technology in Social Audit

VII. SOCIAL IMPACT ASSESSMENT

- A.Social Impact Assessment
- B.Different organisational models for structuring evaluation
- C.Theory of Change
- D.Guidelines and Tools for impact assessment
- E.Impact Reporting
- F.Issues or Challenges in conducting SIA

**VIII. SOCIAL IMPACT ASSESSMENT (CASE STUDIES)**

- A.Case Study on Draft Social Audit Standard (SAS) 500: Ensuring environmental sustainability, addressing climate change including mitigation and adaptation, forest and wildlife conservation
- B.Case Study on Draft Social Audit Standard (SAS) 200: Promoting health care including mental healthcare, sanitation and making available safe drinking water
- C.Case Study on Draft Social Audit Standard (SAS) 400: Promoting gender equality, empowerment of women and LGBTQIA+ communities
- D.Case Study on Draft Social Audit Standard (SAS) 1300: Promotion of Financial Inclusion
- E.Case study on Affordable Housing on Draft Social Audit Standard (SAS) 1100: Slum area development, affordable housing and other interventions to build sustainable and resilient cities

IX. DISCLOSURE NORMS, REPORTING REQUIREMENTS BY SOCIAL AUDITORS AND PENALTIES

- A.Disclosures as per SEBI ICDR Regulations
- B.Disclosures norms under SEBI LODR Regulations
- C.Penalties as per the SEBI Act, 1992
- D.Different books to be maintained as per SC(R)R, 1957
- Annexure 4:Guidance notes for listed/registered NPOs on disclosures of general, governance financial aspects
- Annexure 5: Guidance notes for all Social Enterprises (SEs) on AIR

X. TAXATION

- A.Securities Transaction Tax
- B.Capital Gains Tax
- C.Deduction under section 80G of Income Tax Act
- D.Exemptions for Social Enterprises

XI. KEY REGULATIONS

- A. Securities Contracts Regulation Act (SCRA 1956)
- B. SEBI Act 1992
- C. Depositories Act, 1996
- D.SEBI (Stock Broker) Regulation, 1992
- E.SEBI (Prohibition of Insider Trading) Regulations, 2015
- F. Prevention of Money-Laundering Act, 2002
- G.SEBI Prevention of Fraudulent and Unfair Trade Practices Regulations, 2003

