

PSG COLLEGE OF ARTS & SCIENCE  
(AUTONOMOUS)

MCom(CS) DEGREE EXAMINATION MAY 2022  
(Fourth Semester)

Branch – CORPORATE SECRETARYSHIP

**CORPORATE RESTRUCTURING LAW AND PRACTICES**

Time: Three Hours

Maximum: 75 Marks

**SECTION-A (10 Marks)**

Answer ALL questions

ALL questions carry EQUAL marks (10 x 1 = 10)

1. \_\_\_\_\_ helps a firm to grow and expand- Match.  
(i) Corporate Restructuring (ii) Merger  
(iii) Takeover (iv) Demerger
2. What is the aim of corporate restructuring ?  
(i) Enhance shareholders value (ii) Development of core-competencies  
(iii) Risk reduction (iv) All of the above
3. \_\_\_\_\_ is the fusion of two or more existing companies- find.  
(i) Merger (ii) Takeover  
(iii) Bailout (iv) Demerger
4. Name the method to be followed in case of amalgamation in the nature of merger.  
(i) Purchase method (ii) Pooling interest method  
(iii) Absorption method (iv) Consolidated method
5. \_\_\_\_\_ takes place when a profit-making parent company merges into a loss-making subsidiary company.  
(i) Reverse Merger (ii) Takeover  
(iii) Demerger (iv) Disinvestment
6. Name the accounting standard that \_\_\_\_\_ deals with accounting for amalgamations.  
(i) Accounting Standard 14 (ii) Accounting Standard 11  
(iii) Accounting Standard 13 (iv) Accounting Standard 12
7. \_\_\_\_\_ takeover is the takeover which is affected with the consent of target company's executives and management - Indicate.  
(i) Compulsory (ii) Hostile  
(iii) Friendly (iv) Bailout
8. \_\_\_\_\_ takes place when one company acquires control over other company by way of purchase or exchange of shares - match.  
(i) Merger (ii) Demerger  
(iii) Takeover (iv) Disinvestment
9. Merger or takeover may be provided for as a part of insolvency resolution plan under the Insolvency and Bankruptcy Code - find.  
(i) 2000 (ii) 2012  
(iii) 2014 (iv) 2016
10. State the aim of Government policy for sick industrial units \_\_\_\_\_.  
(i) revival (ii) reconstruction  
(iii) rehabilitation (iv) all of these

Cont...

**SECTION - B (35 Marks)**

Answer ALL Questions

ALL Questions Carry EQUAL Marks (5 x 7 = 35)

- 11 a Discuss the emerging trends in corporate restructuring in India.  
**OR**  
b Explain the need and scope of corporate restructuring.
- 12 a Analyze the concept of strategic planning and its formulation.  
**OR**  
b Explain the importance of strategic planning at different levels of the organisation.
- 13 a Discuss the differences between demerger and reconstruction.  
**OR**  
b Explain the procedural aspects relating to commencing of meetings.
- 14 a Explain the role of SEBI in take overs.  
**OR**  
b Discuss the economic aspects of take over.
- 15 a Analyze the external causes of sickness of industrial companies.  
**OR**  
b Define sick industrial company? State the objectives of SICA Act, 1985?-Assess.

**SECTION - C (30 Marks)**

Answer any THREE Questions

ALL Questions Carry EQUAL Marks (3 x 10 = 30)

16. Enumerate the different modes of corporate restructuring.
17. Enumerate the factors to be considered for developing core competencies.
18. Analyze the reasons for Merger and acquisitions.
19. Elucidate the different types of takeovers.
20. List out the problems of sick industries and explain their revival with reference to the law relating to sick industrial companies - Assess.

Z-Z-Z

END