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PSG COLLEGE OF ARTS & SCIENCE
(AUTONOMOUS)

MCom(CS) DEGREE EXAMINATION MAY 2026
(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 × 1 = 10)

Module No.	Question No.	Question	K Level	CO
1	1	Select the merger which involves firm to be engaged in unrelated types of activities. a. Vertical b. Horizontal c. Conglomerate d. Demerger	K1	CO1
	2	Recall the term relating to changing the structure of an organization such as reducing the hierarchical levels. a. Financial Restructuring b. Organizational Restructuring c. Corporate Restructuring d. down sizing	K2	CO1
2	3	Show the meaning from the following the concept that attempts by target managers to defeat outstanding takeover proposals are overt forms is a. Takeover Defences b. Hostile Takeover c. Bailout Takeover d. Friendly Takeover	K1	CO2
	4	Th e company which is taken over is known as _________. a. acquiring company b. vendor company c. holding company d. subsidiary company	K2	CO2
3	5	Choose the term relating to the incumbent management team, acquires a sizeable portion of shares of the company. a. MBO b. LBO c. MBI d. MBS	K1	CO3
	6	Outline the name of the concept that deals with the acquisition of a company or division of another company, financed with the substantial portion of borrowed funds a. Leveraged buyout b. Rehabilitation finance c. Corporate finance d. Institutional finance	K2	CO3
4	7	Tell which scheme has to obtain an order of the court sanctioning the scheme of ________ . a. Merger b. Demerger c. Takeover d. Disinvestment	K1	CO4
	8	Infer the meaning of the concept that deals with the power of a company to acquire shares of another company. a. Companies Act, 2013 b. Competition Act, 2002 c. SEBI Regulation d. All of the above	K2	CO4
5	9	Which duty is levied on "Instruments"? a. Stamp duty b. Custom duty c. Excise duty d. All of the above	K1	CO5
	10	Relate the term dealing with a company in one country can be acquired by an entity (another company) from other countries is called as __________ a. Cross Border Merger b. Intra Border Merger c. Poison Pill Merger d. Demerger	K2	CO5

Cont…

SECTION - B (35 Marks)

Answer **ALL** questions
ALL questions carry **EQUAL** Marks (5 × 7 = 35)

Module No.	Question No.	Question	K Level	CO
1	11.a.	Analyse the major reasons for CR in India.	K4	CO1
		(OR)		
	11.b.	Categorize with two examples on Indian mergers and acquisitions.		
2	12.a.	Explain the kinds of take overs.	K5	CO2
		(OR)		
	12.b.	When is an open offer made? What are the rules for its contents?		
3	13.a.	"Core competencies are not fixed but flexible". If you agree show how will you apply it?	K3	CO3
		(OR)		
	13.b.	Select and organize the difference between cash deal and stock deal for acquisition.		
4	14.a.	As a company secretary prepare and show the checklist for regulator factors for valuation.	K2	CO4
		(OR)		
	14.b.	Outline the legal compliance for filling requirements in process of mergers and acquisitions.		
5	15.a.	Summarise the steps involved in constitution of a small company in fast track mergers.	K2	CO5
		(OR)		
	15.b.	Explain the benefits and challenges in cross border acquisitions.		

SECTION -C (30 Marks)

Answer **ANY THREE** questions
ALL questions carry **EQUAL** Marks (3 × 10 = 30)

Module No.	Question No.	Question	K Level	CO
1	16	Evaluate the legal framework governing the Corporate restructuring.	K4	CO1
2	17	Determine the different methods of takeovers.	K5	CO2
3	18	How will you categorize a minority shareholding during mergers? State their rights and powers.	K3	CO3
4	19	Explain in detail the steps involved in planning for the mergers and acquisitions.	K2	CO4
5	20	Demonstrate the consequences in which fast track mergers are being carried out. State the provisions guiding it.	K2	CO5

Z-Z-Z END