### PSG COLLEGE OF ARTS & SCIENCE (AUTONOMOUS)

# MCom(CS) DEGREE EXAMINATION MAY 2024

(Fourth Semester)

#### Branch - CORPORATE SECRETARYSHIP

#### CORPORATE RESTRUCTURING LAW AND PRACTICES

Time: Three Hours Maximum: 50 Marks

#### SECTION-A (5 Marks)

Answer ALL questions

ALL questions carry EQUAL marks

 $(5 \times 1 = 5)$ 

- When existing company is dissolved to form new companies, it is called -----1.
  - i. Spin off

ii. Split off

iii. Split up

- iv. None of these
- The purchase of the business enterprise by another enterprise is called as -----2.

i. Acquisition

ii. Joint venture

iii. Green field

- iv. Contract Manufacturing
- ----- mergers involve firms engaged in unrelated type of activities. 3.

i. Horizontal

ii. Vertical.

iii. Co-Generic

- iv. Conglomerate
- 4. ----- takes place when a profit making parent company merges into a loss making subsidiary company

i. Reverse merger

ii. Takeover

iii. Demerger

- iv. Disinvestment
- 5. When a transactions in assets of two firms belonging to two different economies is known as -----

i. Conglomerate Merger ii. Horizontal Merger

iii. Vertical Merger

iv. Cross border Merger

## SECTION - B (15 Marks)

Answer ALL Question

**ALL Questions Carry EQUAL Marks** 

 $(5 \times 3 = 15)$ 

6. a. Classify the basic concept of corporate restructuring.

(OR)

- b. State the rules for buy back of shares.
- 7. a. Write short note on takeover bid.

(OR)

- b. Classify the types of takeover.
- 8. a. Interpret about cash deal.

(OR)

- b. Briefly explain about minority interest.
- 9. a. Discuss about due diligence in acquisition and merger.

(OR)

- b. State the 4 P's of due diligence.
- 10. a. Discuss about fast track merger.

(OR)

b. Define small company.

### SECTION -C (30 Marks)

Answer ALL questions
ALL questions carry EQUAL Marks

 $(5 \times 6 = 30)$ 

11. a. Discuss about the different types of corporate restructuring.

(OR)

- b. Interpret the major objectives of reconstruction.
- 12. a. Explain the objectives of takeover.

(OR)

- b. Discuss about delisting of securities and explain the different types of delisting.
- 13. a. Explain the purpose of the funding scheme and what are the steps of funding.

(OR)

- b. Determine the steps involved in a merger.
- 14. a. Elucidate the method of valuation of a company during acquisition.

(OR)

- b. Assess the components of due diligence report.
- 15. a. Elucidate the advantages of fast track merger.

(OR)

b. State the types of merger.

Z-Z-Z END