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Avinashilingam Institute for Home Science and Higher Education for Women
Deemed to be University Estd. u/s 3 of UGC Act 1956, Category 'A' by MHRD (now MoE)
Re-accredited with 'A++' Grade by NAAC. CGPA 3.65/4, Category I by UGC
Coimbatore - 641 043, Tamil Nadu, India

Continuous Internal Assessment Test II – April 2025
SEMESTER VI

Class : III UG
Major : B.Com (CS)

Time: 2 Hours
Maximum Marks: 60

21BCRC29– Corporate Restructuring

- CO1: . Understand the need, scope and forms of restructuring.
CO2. Understand M&A with its different classifications, strategies, theories, synergy etc.
CO3. Critically evaluate different types of M&A, takeover and antitakeover strategies.
CO4. Understand the splits, divisions, modes of corporate demergers.
CO5. Understand the buy back of shares and its procedure and practice.

Part - A

Answer all the questions

6 x 1 = 6

1. It helps a firm to grow and expand. CO3:K2
a. Corporate Restructuring b. Merger c. Takeover d. Demerger
2. Reverse Merger takes place when a healthy company merges with a financially CO3:K2
a. Weak b. Strong c. Merged d. All of the above
3. It means an acquirer takes over the control of the target company CO4:K2
a. Takeover b. Disinvestment c. Merger d. Demerger
4. It means an acquirer takes over the control of the target company CO4:K2
a. Joint venture b. Takeover c. Disinvestment d. Demerger
5. It helps in enhancing market leadership of the company. CO5:K2
a. Merger b. Demerger c. Amalgamation d. Takeover
6. It deals with the power of a company to acquire shares of another company. CO5:K2
a. Companies Act, 2013 b. Competition Act, 2002
c. SEBI Regulation d. All of the above

Part - B

Answer all the questions

3 x 6 = 18

Each answer should not exceed 400 words or two pages

7. a) Write a Short note on Payment of consideration. CO3:K1
(or)
b) Explain about Bail out takeovers restructuring units. CO3:K2
8. a) Difference between Demergers and Reconstruction. CO4:K4
(or)
b) Explain the voluntary winding up. CO4:K3
9. a) Briefly describe Buy back of shares. CO5:K2
(or)
b) Describe the Concept and Necessity of financial restructuring. CO5:K2

Part - C

Answer all the questions

3 x 12 = 36

Each answer should not exceed 800 words or four pages

10. a) Describe the procedure of Takeover of sick units. CO3:K3
(or)
b) Write a note on SEBI regulations for Takeovers. CO3:K2
11. a) Discuss in detail about the Modes of Demerger. CO4:K3
(or)
b) Describe the Tax reliefs in Demerger CO4:K1
12. a) Briefly explain the Procedure and Practice for buy back of shares. CO5:K4
(or)
b) State the essentials Regulations in SEBI for Financial restructuring. CO5:K2