



Avinashilingam Institute for Home Science and Higher Education for Women
(Deemed to be University under Category 'A' by MHRD, Estd. u/s 3 of UGC Act 1956)
Re-accredited with 'A++' Grade by NAAC. Recognised by UGC under Section 12 B
Coimbatore-641 043, Tamil Nadu, India

Continuous Internal Assessment Test I – Feb 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. The merger involves firm engaged in unrelated types of activities
a. Vertical b. Horizontal c. Conglomerate d. Demerger CO1:K2
2. The existing company is dissolved to form few new companies, it is called
a. Spin off b. Split off c. Split up d. All of the above CO1:K2
3. It means changing the structure of an organization such as reducing the hierarchical levels
a. Financial Restructuring b. Organizational Restructuring c. Corporate Restructuring d. All of the above CO2:K2
4. It means an acquirer takes over the control of the target company
a. Joint venture b. Takeover c. Disinvestment d. Demerger CO2:K2
5. The parties work together on a single project for a finite period of time.
a. Strategic Alliance b. Joint venture c. Disinvestment d. Franchising CO3:K2
6. An action of an organization or government selling or liquidating an
a. Merger b. Joint venture c. Takeover d. Disinvestment CO3:K2

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 need for Corporate restructuring.
(or)
b) Explain about scope of corporate restructuring. CO1:K1
8. a) Briefly describe Procedure for effecting M & A-Five-stage model.
(or)
b) Explain the factors in post-merger reorganization. CO2:K4
9. a) Briefly describe challenges of due diligence.
(or)
b) Enumerate the Types of takeovers. CO2: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 Forms of restructuring
(or)
b) Write a note on National scenario with an examples. CO1:K3
11. a) Discuss in detail about the Types of due diligence.
(or)
b) Describe the valuation -Measuring post-merger efficiency CO1:K2
12. a) Briefly explain the Reasons, Legal aspects and Procedure for Amalgamation.
(or)
b) State the essentials Regulations in Securities and Exchange Board of India for Takeover. CO2:K3