

## **Unmissable Topics for CORPORATE RESTRUCTURING , VALUATION AND INSOLVENCY - CS Professional -JUNE 2018 Exams**

- Steps for Complying with Section 61 of the Companies Act 2013.
- Note on 'Strategic Alliance' and 'Joint Venture'
- rights of the minority shareholders
- "Voluntary Offer" as per Regulation 6 of Takeover Code 2011
- Escrow Account - Takeover code
- reduction of share capital - Process
- Authority of ROC in case of Merger.
- note on International Valuation Standards Council
- What is the Valuation documentation
- Funding through leveraged buyouts
- What are the different types of valuation? & What is discounted cash flow method?
- Explain the "Right to lodge a caveat" under SARFAESI Act, 2002.
- Objectives of asset reconstruction company (ARC)
- issue sweat equity shares to the M.D of your company - Process.
- Role of professionals in valuation.
- What are motives of valuation?
- limitations of market based approach particularly in case of preferential allotment, buy-back and open offer.
- World Bank's Insolvency Law System.
- different functions of Insolvency professionals
- short note on the valuation of stock options under SEBI (Share Based Employee Benefits) Regulations, 2014
- Explain "Property" under Recovery of Debts (and Bankruptcy) Act 1993
- Assistance to take possession of secured assets from the Chief Metropolitan Magistrate or the District Magistrate under (SARFAESI) Act, 2002.
- Right to lodge a "Caveat" under (SARFAESI) Act, 2002
- provisions and powers of Competition Commission of India to impose penalty for non-furnishing of information on combination under the Competition Act, 2002.
- Section 234: Merger or amalgamation of a Company with a foreign company
- Section 238: Registration of offer of schemes involving transfer of shares
- Process of Obtaining order of the Tribunal for holding class meeting
- Filing of various forms in the process of merger/ amalgamation
- Procedure for investigation of combination
- Enumerate the preamble of the Competition Act, 2002.
- Stamp Duty Payable on a Tribunal Order Sanctioning Amalgamation
- Amalgamation between Holding and Subsidiary Companies – Exemption from payment of Stamp Duty
- Describe the financial benefits that would arise out of merger.
- Procedure for merger and amalgamation related to government companies
- An offer in which the acquirer has stipulated a minimum level of acceptance is known as 'conditional offer'. - comment

- "Certain disclosures are required to be made in the first financial statements prepared after the amalgamation orders." Mention such disclosures.
- Explain the term 'persons acting in concert' (PACs)
- Defence Strategies in respect of takeover bid.
- What are the documents that are required to be filed under the Companies (Court) Rules, 1959 so as to facilitate the court to sanction the scheme of demerger ?
- What is 'observation letter' issued by stock exchanges ? What are the obligations of listed companies in relation to 'observation letter' with reference to merger ?
- Explain the provisions of the Income-tax Act, 1961 in relation to computation of capital gains arising out of slump sale.
- In relation to insolvency laws, mention any five reforms carried out in India in 21st century.
- Write a note on the list of contributories in case of compulsory winding-up
- Illustrate certain instances that have happened in India setting examples of benefits in Corporate Restructuring.
- Comment on extra territorial jurisdiction provided under Competition Act, 2002.
- State the distinctive features of Ind AS 103 in contrast to existing AS 14 for accounting treatment in cases of amalgamations and combinations.
- Briefly explaining the procedure for amalgamation of banking / insurance companies.
- "Reduction of capital requires the approval of National Company Law Tribunal (NCLT) is a general perception." Elucidate.
- In calculating fair value, element of guesswork or arbitrariness is imminent. Comment.
- Model Law of Insolvency vs. Indian law of insolvency. - What's Different ?
- Elaborate your answer citing circumstances in which a liquidator can be removed.
- What is meant by 'goodwill on amalgamation' ? Which factors are to be taken into account in estimating useful life of goodwill ?
- What do you understand by 'over-capitalised' company ?
- Elucidate the obligations of a merchant banker as per SEBI (Buyback of Securities) Regulations, 1998 and SEBI (Substantial Acquisition of Shares and Takeovers) Regulations, 2011?
- Compliance of the Competition Act, 2002 in relation to merger and amalgamation
- Demerger may take the shape of spin-off, split-off or split-up.
- Write a detailed note on discounted cash flows (DCF) valuation method
- Explain briefly the features which must be taken into consideration for arriving at valuation of equity shares of a company in a particular transaction.
- Valuation of Brands
- Note on committee of Creditors
- Discuss the status of liquidator in compulsory winding-up by the court as well as in voluntary winding-up.
- Practical Questions from take over Code, Valuation, Securitisation and Mergers are VIMP
- Explain the pricing of shares issued under FDI Policy, 2015 to persons resident outside India by an Indian company.
- Checklist of IPO
- The provisions of UNCITRAL Model Law
- Explain different modes of corporate insolvency under US bankruptcy code