

**Revised Syllabus of Courses of Bachelor of Management Studies (BMS)
Programme at Semester IV
with Effect from the Academic Year 2017-2018**

**Elective Courses (EC)
Group A. Finance Electives**

4. Corporate Restructuring

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Corporate Restructuring – Introduction and Concepts (Only Theory)	15
2	Accounting of Internal Reconstruction (Practical and theory)	15
3	Accounting of External Reconstruction (Amalgamation/ Mergers/ Takeovers and Absorption)(Practical and theory)	15
4	Impact of Reorganization on the Company - An Introduction (Only Theory)	15
	Total	60

Sr. No.	Modules / Units
1	Corporate Restructuring – Introduction and Concepts (Only Theory)
	<ul style="list-style-type: none"> • Corporate Restructuring - Historical Background, Meaning of Corporate Restructuring, Corporate Restructuring as a Business Strategy, Need and Scope of Corporate Restructuring. • Planning, Formulation and Execution of Various Restructuring Strategies, Important Aspects to be considered while Planning or Implementing Corporate Restructuring Strategies. • Forms of Restructuring - Merger, Demerger, Reverse merger , Disinvestment , Takeover/acquisition, Joint Venture (JV), Strategic Alliance, Franchising and Slump sale
2	Accounting of Internal Reconstruction (Practical and theory)
	<ul style="list-style-type: none"> • Need for reconstruction and Company Law provisions, Distinction between internal and external reconstructions • Methods including alteration of share capital, variation of share-holder rights, sub division, consolidation, surrender and reissue/cancellation, reduction of share capital, with relevant legal provisions and accounting treatments for same.
3	Accounting of External Reconstruction (Amalgamation/ Mergers/ Takeovers and Absorption)(Practical and theory)
	<ul style="list-style-type: none"> • In the nature of merger and purchase with corresponding accounting treatments of pooling of interests and purchase methods respectively • Computation and meaning of purchase consideration and Problems based on purchase method of accounting only.
4	Impact of Reorganization on the Company - An Introduction (Only Theory)
	<ul style="list-style-type: none"> • Change in the Internal Aspects on Reorganization – Change of Name and Logo, Revised Organization Chart, Communication, Employee Compensation, Benefits and Welfare Activities, Aligning Company Policies, Aligning Accounting and Internal Database Management Systems, Re-Visiting Internal Processes and Re-Allocation of People • Change in External Aspects on Reorganization - Engagement with Statutory Authorities, Revised ISO Certification and Similar Other Certifications, Revisiting past Government approvals, decisions and other contracts. • Impact of Reorganization - Gain or Loss to Stakeholders, Implementation of Objectives, Integration of Businesses and Operations, Post Merger Success and Valuation and Impact on Human and Cultural Aspects.