

Contents to Scanner _____
Paper - 5 _____ **Corporate Restructuring, Insolvency,
Liquidation and Winding Up**

⇒	Study Material Based Contents	5.1
⇒	Syllabus	5.3
⇒	Examination Trend Analysis	5.6
⇒	Line Chart Showing Relative Importance of Chapters	5.12
⇒	Frequency Table Showing Distribution of Marks	5.13
⇒	Legends for the Graphs	5.15
Part - A		
1.	Types of Corporate Restructuring	5.17
2.	Acquisition of Company/Business	5.75
3.	Planning and Strategy	5.143
4.	Process of Merger and Acquisition Transactions	5.168
5.	Documentation – Merger and Amalgamation	5.232
6.	Valuation of Business and Assets for Corporate Restructuring	5.243
7.	Accounting in Corporate Restructuring – Concept and Accounting Treatment	5.307
8.	Taxation and Stamp Duty Aspects of Corporate Restructuring	5.349
9.	Competition Act	5.365
10.	Regulatory Approvals of Scheme	5.393
11.	Appearance Before NCLT/NCLAT	5.401
12.	Fast Track Mergers	5.428
13.	Cross Border Mergers	5.437

Part - B		
14.	Insolvency	5.451
15	Petition for Corporate Insolvency Resolution Process	5.477
16	Role, Functions and Duties of Insolvency Professional, Interim Resolution Professional and Resolution Professional	5.497
17	Resolution Strategies	5.510
18	Convening and Conduct of Meetings of Committee of Creditors	5.515
19	Preparation and Approval of Resolution Plan	5.526
20	Individual/Firm Insolvency	5.534
21	Fresh Start Process	5.544
22	Debt Recovery and SARFAESI	5.552
23	Cross Border Insolvency	5.611
24	Liquidation on or After Failing of RP	5.642
25	Voluntary Liquidation	5.656
26	Winding-UP by Tribunal under the Companies Act, 2013	5.665
⇒	Question Paper of December, 2020	5.690
⇒	Question Paper of August, 2021	5.695
⇒	Test Series	5.700