

**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
<b>Part - A</b>		
1.	Types of Corporate Restructuring	5.17
2.	Acquisition of Company/Business	5.71
3.	Planning and Strategy	5.136
4.	Process of Merger and Acquisition Transactions	5.160
5.	Documentation – Merger and Amalgamation	5.221
6.	Valuation of Business and Assets for Corporate Restructuring	5.231
7.	Accounting in Corporate Restructuring – Concept and Accounting Treatment	5.293
8.	Taxation and Stamp Duty Aspects of Corporate Restructuring	5.334
9.	Competition Act	5.349
10.	Regulatory Approvals of Scheme	5.375
11.	Appearance Before NCLT/NCLAT	5.381
12.	Fast Track Mergers	5.405
13.	Cross Border Mergers	5.414

<b>Part - B</b>		
14.	Insolvency	5.427
15	Petition for Corporate Insolvency Resolution Process	5.453
16	Role, Functions and Duties of Insolvency Professional, Interim Resolution Professional and Resolution Professional	5.469
17	Resolution Strategies	5.479
18	Convening and Conduct of Meetings of Committee of Creditors	5.484
19	Preparation and Approval of Resolution Plan	5.493
20	Individual/Firm Insolvency	5.499
21	Fresh Start Process	5.507
22	Debt Recovery and SARFAESI	5.515
23	Cross Border Insolvency	5.571
24	Liquidation on or After Failing of RP	5.600
25	Voluntary Liquidation	5.610
26	Winding-UP by Tribunal under the Companies Act, 2013	5.617
III→	Question Paper of June, 2019	5.640
III→	Question Paper of December, 2019	5.645