

Dr. Babasaheb Ambedkar Open University
Term End Examination January - 2026

Course	:	MBA	Date	:	06/03/2026
Subject Code	:	MBA04EF404	Time	:	03:00pm to 05:15pm
Subject Name	:	Corporate Restructuring & Valuation	Duration	:	02.15 Hours
			Max. Marks	:	70

Q-1 Explain the Types of Mergers in detail. **14**

OR

Explain the Provisions related to Corporate Restructuring under the Companies Act, 2013.

Q-2 Explain the Different Types of Takeovers. **14**

OR

Explain the Takeover Strategies in detail.

Q-3 Explain the Issues and Challenges in Cross-Border Mergers and Acquisitions. **14**

OR

Explain the Different Causes of Industrial Sickness.

Q-4 Explain the Difference between valuation and evaluation. **14**

OR

Explain the Difference between Tax Accounting Principles & Financial Accounting.

Q-5 (A) Write a short note (any three) **09**

1. Process of Takeover / Steps in Takeover
2. Objectives of Corporate Restructuring
3. Purpose of Buyout Strategies
4. Role of Deal Evaluation in Corporate Restructuring
5. Characteristics of an Effective Tax System

Q-5 MCQ. **05**

1. What is the first step in the process of a company takeover?
 - a) Due diligence
 - b) Offer
 - c) Regulatory approvals
 - d) Integration
2. Takeover defensive strategies can be classified into_____
 - A. Proactive
 - B. Deal-embedded
 - C. Reactive
 - D. All of the above
3. Which of the following taxes is a direct tax?
 - a) Value-Added Tax (VAT)
 - b) Income Tax
 - c) Sales Tax
 - d) Excise Duty

4. The main purpose of tax planning is to:
- a) Increase the tax liability
 - b) Reduce the taxable income
 - c) Delay the tax payments indefinitely
 - d) Avoid taxes legally
5. Employee Stock Ownership Plans (ESOPs) is one of the tactics used by____
- A. People Pill
 - B. Poison Pill
 - C. White Knight
 - D. None of the above
