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**BIJU PATNAIK INSTITUTE OF INFORMATION TECHNOLOGY
& MANAGEMENT STUDIES, BHUBANESWAR**

Semester : 10th Sem. IMBA

Batch : 2021-26

Subject : Mergers and Corporate Restructuring

Subject Code : 16IMN1001B

Date : 07.04.2026

Class Test : II

Duration : 1 Hr.

Full Marks : 30

Section- A

1. **Answer any four out of following questions.** [4 x 2 = 8]
- a) Define Merger and Acquisition. State one key difference between them. [CO2]
 - b) What is Target Identification in M&A? Mention any two factors used. [CO2]
 - c) What is Due Diligence? State its core objective. [CO3]
 - d) What is a Friendly Acquisition (Negotiated Acquisition)? [CO3]
 - e) Define Reverse Merger with one example. [CO3]

Section-B

2. **Answer any two questions out of following** [2 x 6= 12]
- a) Describe the process of M & A in brief (from target identification to post-merger integration). [CO2]
 - b) Discuss the major causes of M & A failure. [CO2]
 - c) Explain any three financing strategies used in corporate restructuring. [CO4]

Section-C

3. **Answer any one out of following questions.** [1 x 10= 10]
- a) What do you mean by corporate takeover? Discuss its motivations, forms, and takeover defences with examples. [CO3]
 - b) Describe financial reconstruction in detail. Discuss tools such as refinancing, asset sale, targeted stock offering, downsizing, and employee buyouts. [CO4]

All the Best