M.COM. PART IV – SEMESTER IV

CORPORATE RESTRUCTURING

Total Credits: 4 | University of Mumbai | NEP 2020

Course	CORPORATE RESTRUCTURING
Credits	4
Structure	2 Modules × 2 Units
Assessment	100 Marks (50 University + 50 College)

Module I

Unit 1: Introduction to Corporate Restructuring

• Concept of Corporate Restructuring: Definition, Objectives, Need and Scope.

• Types of Corporate Restructuring: Vital Players in Corporate Restructuring.

• Legal and Regulatory Framework: Relevant Laws and Regulations Governing Corporate Restructuring in India.

• Competition Law 2002.

• SEBI (Securities and Exchange Board of India) Takeover Code 2011.

Unit 2: Strategic Restructuring

• Strategic Analysis and Formulation: SWOT Analysis and Porter’s Five Forces.

• Types of Mergers and Acquisitions.

• Divestitures, Business Divisions, and Spin-Off Strategies.

• Joint Ventures and Strategic Alliances: Advantages and Formation of Joint Ventures.

• Advantages and Risk Management of Strategic Alliances.

• Corporate Turnaround Strategies and Crisis Management.

• Exit Strategies.

Module II

Unit 3: Financial Restructuring

• Financial Distress & Debt Restructuring: Symptoms, Causes, and Consequences.

• Concept and Rescheduling of Debt Restructuring.

• Concept and Importance of Capital Restructuring.

• Financial Instruments and Techniques: Meaning, Importance and Types.

• Role of Financial Institutions and Creditors: Banks, Financial Institutions, and Debt Recovery Tribunals.

Unit 4: Operational Restructuring

• Operational Review and Diagnosis: Benchmarking and Performance Measurement.

• Business Process Reengineering: Steps in Process Mapping, Process Redesign, and Automation.

• Cost Reduction and Efficiency Improvement.

• Cost Cutting Measures and Principles of Lean Manufacturing.

• Meaning of Liability Management.

• Human Resource Restructuring: Workforce Reduction, Retraining, and Redeployment.

Source: University of Mumbai, M.Com. (Business Management), Semester IV, NEP 2020 syllabus, effective from Academic Year 2024–25, as provided in the uploaded document.