



**Wiley Finance Series**

# **Creating Value through CORPORATE RESTRUCTURING**

**Case Studies in Bankruptcies,  
Buyouts, and Breakups**

**SECOND EDITION**

**STUART C. GILSON**

Foreword by **EDWARD ALTMAN**,  
Max L. Heine Professor of Finance, NYU Stern School of Business

# Creating Value Through Corporate Restructuring Case Studies In Bankruptcies Buyouts And Breakups

**Michael Lang, Raffaele Petruzzi**



## **Creating Value Through Corporate Restructuring Case Studies In Bankruptcies Buyouts And Breakups:**

**Creating Value Through Corporate Restructuring** Stuart C. Gilson, 2010-04-05 An updated look at how corporate restructuring really works Stuart Gilson is one of the leading corporate restructuring experts in the United States teaching thousands of students and consulting with numerous companies Now in the second edition of this bestselling book Gilson returns to present new insight into corporate restructuring Through real world case studies that involve some of the most prominent restructurings of the last ten years and highlighting the increased role of hedge funds in distressed investing you ll develop a better sense of the restructuring process and how it can truly create value In addition to classic buyout and structuring case studies this second edition includes coverage of Delphi General Motors the Finova Group and Warren Buffett Kmart and Sears Adelphia Communications Seagate Technology Dupont Conoco and even the Eurotunnel debt restructuring Covers corporate bankruptcy reorganization debt workouts vulture investing equity spin offs asset divestitures and much more Addresses the effect of employee layoffs and corporate downsizing Examines how companies allocate value and when a corporation should pull the trigger From hedge funds to financial fraud to subprime busts this second edition offers a rare look at some of the most innovative and controversial restructurings ever [Creating Value Through Corporate Restructuring, Second Edition](#) Stuart C. Gilson, 2010-11-10 An updated look at how corporate restructuring really works Stuart Gilson is one of the leading corporate restructuring experts in the United States teaching thousands of students and consulting with numerous companies Now in the second edition of this bestselling book Gilson returns to present new insight into corporate restructuring Through real world case studies that involve some of the most prominent restructurings of the last ten years and highlighting the increased role of hedge funds in distressed investing you ll develop a better sense of the restructuring process and how it can truly create value In addition to classic buyout and structuring case studies this second edition includes coverage of Delphi General Motors the Finova Group and Warren Buffett Kmart and Sears Adelphia Communications Seagate Technology Dupont Conoco and even the Eurotunnel debt restructuring Covers corporate bankruptcy reorganization debt workouts vulture investing equity spin offs asset divestitures and much more Addresses the effect of employee layoffs and corporate downsizing Examines how companies allocate value and when a corporation should pull the trigger From hedge funds to financial fraud to subprime busts this second edition offers a rare look at some of the most innovative and controversial restructurings ever [Encyclopedia of Business in Today's World](#) Charles Wankel, 2009-06-12 Serving as a general nontechnical resource for students and academics these volumes provide an understanding of the development of business as practiced around the world **Business** □□□□□□□□, 2003 *Creating Strategic Value* Joseph Calandro, 2020-09-08 The principles of value investing have resonated with savvy practitioners in the world of finance for a long time In *Creating Strategic Value* Joseph Calandro Jr explores how the core ideas and methods of value investing can be profitably applied to corporate strategy and management Calandro builds from an analysis of

traditional value investing concepts to their strategic applications He surveys value investing s past present and future drawing on influential texts from Graham and Dodd s time tested works to more recent studies to reveal potent managerial lessons He explains the theoretical aspects of value investing consistent approaches to corporate strategy and management and details how they can be successfully employed through practical case studies that demonstrate value realization in action Calandro analyzes the applicability of key ideas such as the margin of safety principle to corporate strategy in a wide range of areas beyond stocks and bonds He highlights the importance of an information advantage knowing something that a firm s competitors either do not know or choose to ignore and explains how corporate managers can apply this key value investing differentiator Offering expert insight into the use of time tested value investing principles in new fields Creating Strategic Value is an important book for corporate strategy and management practitioners at all levels as well as for students and researchers

**The SAGE Encyclopedia of Business Ethics and Society** Robert W. Kolb,2018-03-27 Spans the relationships among business ethics and society by including numerous entries that feature broad coverage of corporate social responsibility the obligation of companies to various stakeholder groups the contribution of business to society and culture and the relationship between organizations and the quality of the environment

**Advanced Corporate Finance** KRISHNAMURTI CHANDRASEKHAR,Krishnamurti & Viswanath (eds.) ",Vishwanath S. R.,2010-01-30 Primarily intended as a text for postgraduate students of management and those pursuing postgraduate courses in finance this study explains corporate finance as an area of finance dealing with the financial decisions corporations make and the tools and analyses used to make these decisions

**Encyclopedia of Business Ethics and Society** Robert W. Kolb,2008 This encyclopedia spans the relationships among business ethics and society with an emphasis on business ethics and the role of business in society

**The Financial Restructuring Tool Set** Mike Harmon,2024-12-24 Excessive corporate debt can lead to financial distress which prevents a business from realizing its full potential When this occurs a company transforms into a zombie incapable of making essential investments for its future growth or attracting the resources required to execute its business strategy effectively In this book the restructuring veteran Mike Harmon provides an indispensable go to guide tailored for executives business owners boards of directors creditors advisors and investors grappling with financial distress He equips stakeholders with an invaluable tool kit for mending a company s fractured balance sheet while demystifying complex techniques and explaining restructuring methods in an accessible fashion Readers will acquire the skills needed to detect early warning signs of distress and to formulate a financial restructuring plan that reduces the risk of future trouble They will learn how an effective plan optimizes the objectives of a company s various stakeholders its ability to service future financial obligations its legal and contractual constraints and its future prospects and business strategy Written for both current and aspiring practitioners The Financial Restructuring Tool Set is not just a survival guide it is a blueprint for transformation empowering stakeholders to achieve a brighter more prosperous future

Corporate Reorganization Law and Forces of

Change Sarah Paterson, 2020-10-23 Corporate Reorganisation Law argues that corporate reorganisation law is seen by market participants as a tool they can mobilise and adapt according to practices logics and identities in the of the financial and non financial corporate markets Thus changes in market practice in the participants in the process or in how the participants view their objectives can significantly change the ways in which corporate reorganisation law is mobilised and adapted even if the law has not undergone any reform This book argues that corporate reorganisation law cannot be evaluated using a theoretical model in isolation from the wider institutional context in which corporate reorganisation law is mobilised and adapted by the participants to the process In establishing the new methodology the book undertakes a detailed analysis of six key changes in market practice logic and identities in the financial and non financial corporate fields A comparative US UK approach is adopted in analysing both the process of institutional change and the implications for law This provides a fascinating lens through which to see how different institutional environments in the financial and non financial markets in different jurisdictions are drawing together and interacting with very different legal systems which were adapted to the distinct original institutional environments in which they were developed From this analysis important lessons for legal harmonisation efforts in Europe and in non European jurisdictions are drawn out The work emphasises the need to look at formal legal rules in combination with other non legal and legal institutions and argues that current reform debates in both the US and UK have suffered because scholars practitioners and policy makers have not started their evaluation of the case for reform by placing corporate reorganisation law in this wider institutional context The book aims to fill this gap and to provide a methodological approach for the future

*Transfer Pricing and Business Restructurings* Michael Lang, Raffaele Petruzzi, 2023-09-19 Transfer pricing and business restructurings issues and developments In the ever evolving global landscape the ability of businesses to swiftly adapt is crucial for maintaining relevance and competitiveness This imperative holds true for multinationals which frequently engage in strategic restructuring of their operations assets and resources to realign with the dynamic shifts in market conditions This dynamic approach enhances operational efficiency cuts costs and optimizes financial performance However the intricacies of restructuring especially in the context of transfer pricing pose considerable challenges Despite elaborate guidance from the OECD and UN transfer pricing considerations in business restructuring remain complex Determining appropriate transfer pricing methodologies finding comparable transactions and ensuring accurate documentation present hurdles for both multinationals and tax administrations This publication discusses the most important issues and recent developments related to this theme It attempts to cover various issues related to business restructuring including delineation and recognition remuneration of restructuring and post restructuring and other relevant issues such as exit taxes location savings permanent establishments and implications of COVID 19 This book is based on the outcomes of the presentations and discussions held during the WU Transfer Pricing Symposium that took place in October 2022 at the WU Vienna University of Economics and Business The authors apart from providing a theoretical

background to the discussed issues also present case studies that show how those issues can be approached in practice

**Global Insolvency and Bankruptcy Practice for Sustainable Economic Development** Dubai Economic Council, Adrian Cohen, 2016-04-29 This book is a comparative study of international practices in bankruptcy law providing perspectives from a variety of specialisms including practitioners lawyers bankers accountants and judges from the United Arab Emirates the UK and Singapore

**Mastering the Merger** David Harding, Sam Rovit, 2004-11-04 Today's corporate deal makers face a conundrum Though 70% of major acquisitions fail it's nearly impossible to build a world class company without doing deals In Mastering the Merger David Harding and Sam Rovit argue that a laserlike focus on just four key imperatives before executives finalize the deal can dramatically improve the odds of M 2 determining which deals to close and when to walk away 3 identifying where to integrate and where not to and 4 developing contingency plans for when deals inevitably stray Top deal makers also favor a succession of smaller deals over complex megamergers and essentially institutionalize a success formula over time Helping executives zero in on what matters most in the complex world of M A Mastering the Merger offers a blueprint for the decisions and strategies that will beat the odds

Issues in Entrepreneurship & Small Business Management SAGE Business Researcher, 2017-03-31 How different is the sharing economy from the traditional economy What can entrepreneurs learn from failure Can start ups change the world SAGE Business Researcher's Issues in Entrepreneurship offers an in depth and nuanced look at a wide range of today's latest issues and controversies in entrepreneurship This new collection of timely readings delves into current topics such as learning from failure social entrepreneurship flat management crowdfunding and more Written with the rigor and immediacy of the best explanatory journalism each issue provides deep balanced and authoritative coverage on the selected topic and key research pointing students to reliable resources for further inquiry These articles are perfect for outside reading assignments or in class debates for any introductory entrepreneurship course

**NBER Macroeconomics Annual, 2024** Martin Eichenbaum, John Leahy, Valerie Ramey, 2025-07-28 Provides a forum for leading economists to participate in important debates in macroeconomics and to report on major developments in macroeconomic analysis and policy The NBER Macroeconomics Annual presents research on central issues in contemporary macroeconomics Martin Kornejew Chen Lian Yueran Ma Pablo Ottonello and Diego Perez investigate the role of bankruptcy institutions in mitigating the economic fallout of credit crunches following booms and find that efficient institutions reduce the adverse effect of credit tightening on GDP Santiago Camara Lawrence Christiano and H sn Dalgic analyze the global effects of US monetary policy shocks with particular attention to trade channels and financial frictions and find that tighter US monetary policy leads to more pronounced contractions in emerging markets than in advanced economies David Altig Alan Auerbach Erin Eidschun Laurence Kotlikoff and Victor Yifan Ye assess the welfare costs of inflation through interactions with tax and benefit programs and show that imperfect indexation leads to welfare losses for some households and gains for others Paul Beaudry

Chenyu Hou and Franck Portier examine inflation dynamics and find that supply shocks and inflation expectations are pivotal for explaining them Finally Davide Debortoli and Jordi Gal develop a simplified two agent new Keynesian TANK model to emulate more complex heterogeneous agent new Keynesian HANK models and use it to examine the many channels through which heterogeneity influences aggregate fluctuations *Towards Reforming the Legal Framework for Secured*

*Transactions in Nigeria* Chima Williams Iheme, 2016-08-16 This book offers a valuable guide to one of the most challenging areas of commercial law now frequently referred to as secured transactions with a focus on Nigerian Canadian and United States perspectives A debtor's ability to provide collateral influences not only the cost of the money borrowed but also in many cases whether secured lenders are willing to offer credit at all The book proposes that increasing access to and indeed lowering the cost of credit could tremendously boost economic development while at the same time arguing that this would best be achieved if the legal framework for secured transactions in Nigeria and of course any other country with similar experiences were designed to allow the use of personal property and fixtures to secure credit Similarly the creation priority perfection and enforcement of security interests in personal property should be simplified and supported by a framework that ensures that neither the interests of secured lenders nor debtors are hampered so as to guarantee the continuous availability of affordable credit as well as debtors willingness to borrow and do business The book further argues that in addition to the obvious preference for real property over personal property by secured lenders due to the unreformed secured transactions legal framework in Nigeria its compartmentalized nature has also resulted in unpredictability in commerce and the concomitant effects of poor access to credit Through the comparative research conducted in this book utilizing the UCC Article 9 and Ontario PPSA as benchmarks the author provides reformers with a repository of tested secured transactions law solutions which law reformers in the Commonwealth countries in Africa and beyond as well as the business community will find valuable in dealing with issues that stem from secured transactions **Show Me the Money** Chris Roush, 2016-06-10

*Show Me the Money* is the definitive business journalism textbook that offers hands on advice and insights into the job of a business journalist Chris Roush draws on his experience as both a business journalist and educator to explain how to cover businesses industry and the economy as well as where to find sources of information for stories and how to take financial information and make it work for a story Updates to the third edition include Inclusion of timely issues related to real estate Additional examples from websites and other nontraditional business media such as BuzzFeed and Quartz Tips from professional business journalists including Andrew Ross Sorkin of The New York Times and Jennifer Forsyth of The Wall Street Journal Essential for both undergraduate and graduate courses in business journalism and professional business journalism newsrooms *Show Me the Money* is a must read for reporters editors and students who want to learn the ins and outs of how to cover public and private companies Additional materials including a sample syllabus and additional links and tips for students can be found at <https://www.routledge.com/products/9781138188389> **Foundations of High-Yield**

**Analysis** Martin S. Fridson, 2018-08-27 Since the advent some 40 years ago of a vibrant primary market for speculative grade corporate bonds the high yield market has evolved from a niche occupied by a small group of specialists into a full fledged institutional investment category Asset allocators and portfolio managers now have at their disposal the tools necessary for rigorous investment analysis including financial statements of the issuers indexes trading prices historical default rates and time series on such credit factors as liquidity ratings and covenant quality This research brief provides up to date techniques for extracting from the extensive data the information that can lead to sound investment decisions **The Art of Vulture**

**Investing** George Schultze, 2012-09-13 A detailed and compelling look at distressed securities investing in today's market In the corporate world vulture investors in distressed securities serve the same cleanup function as vultures do in the natural world they deal with failing companies digest bad debt and mop up after bankruptcies Since this market's structural and legal complexities create greater inefficiencies than in other investment fields it's a style of investing that can make money during both booms and busts While recent economic carnage has made opportunities for vulture investors more convoluted bankruptcies conflicts of interest and even government intervention have made this arena harder to negotiate Nobody understands this better than author George Schultze founder of Schultze Asset Management During his successful career as a vulture investor he's learned a number of lessons and developed an investment philosophy that has served him well Now in *The Art of Vulture Investing* Schultze shares his valuable insights and experiences with you Engaging and informative this reliable guide offers a bird's eye into the opportunities and risks associated with vulture investing And while it may not always be pretty you'll see exactly why this process is necessary for our economic ecosystem Throughout this book Schultze explains the theory and strategy of vulture investing in clear and lively prose illustrating each concept with examples from his own varied experience that show how the landscape has changed in recent years Offers valuable information on distressed securities investing since the 2007-2009 financial crisis Examines the opportunities and dilemmas for modern vulture investors Includes in depth case studies of high profile bankruptcies including those of Chrysler Automotive and Tropicana Casinos and Resorts By its very nature investing in distressed companies can be a complicated and risky business But once the dust settles these investments can yield extraordinary profits *The Art of Vulture Investing* puts this discipline in perspective and shows you how to excel at this difficult yet rewarding endeavor *QFINANCE: The Ultimate Resource, 4th edition* Bloomsbury Publishing, 2013-09-26 *QFINANCE: The Ultimate Resource* 4th edition offers both practical and thought provoking articles for the finance practitioner written by leading experts from the markets and academia The coverage is expansive and in depth with key themes which include balance sheets and cash flow regulation investment governance reputation management and Islamic finance encompassed in over 250 best practice and thought leadership articles This edition will also comprise key perspectives on environmental social and governance ESG factors essential for understanding the long term sustainability of a company whether you are an investor or a corporate strategist Also included Checklists more

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#### **Introduction**

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