

Chapter 11

Business Reorganizations

For
Business Leaders,
Accountants and
Lawyers

Practical & Technical Advice

Glossary of Key Terms

Full Text of Most Commonly Used Code Sections

Myles H. Alderman, Jr., Esq.

Chapter 11 Business Reorganizations Alderman

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Chapter 11 Business Reorganizations Alderman:

Chapter 11 Business Reorganizations Myles H. Alderman, Myles H. Alderman, Jr., 2006 A Great Reference Source For Business Leaders and Their Professionals Each year billions of dollars of business credit and contracts are restructured under Chapter 11 of the United States Bankruptcy Code In the process substantial fortunes are reallocated Debtors in Chapter 11 reorganizations range from some of the largest business entities in the world to small local businesses When these companies file for protection from creditors under Chapter 11 new problems and opportunities are created Mr Alderman draws upon over twenty years of experience counseling clients to explain the key legal theories and offer practical and tactical advice to business leaders stakeholders and their advisors This book should be a part of the libraries of management practitioners and accountants It is comprehensive The Halyard Restructuring Group LLC This well organized and comprehensive book will be a great asset for anyone on either side of a Business Bankruptcy William Wright President Publisher Park Ave Publishers Inc This book is a great reference source with a wealth of insightful information No accounting firm s library will be complete without a copy James E Schultz CPA Sheptoff Reuber Co **Yearbook of Experts, Authorities & Spokespersons - 2011 Editon** Mitchell P. Davis, 2010-06 Yearbook of Experts is America s favorite newsroom resource requests by tens of thousands of journalists *Corporate Bankruptcy* William J. Donohoe, 2012-07-20 Corporate bankruptcy is becoming an increasingly important topic in today s turbulent environment The bankruptcy decision can be a matter of life and death for the organization dealing with distress but the impact of the phenomenon is magnified by the variety of business relationships in which companies typically are involved If you are considering or need to know more about bankruptcy this book will help you through all the important steps Since bankruptcy affects customers supply chain or network partners managerial and non managerial employees landlords and others understanding the bankruptcy process can facilitate best practice development and the protection of the organization s interests both before and after a bankruptcy petition This book does not attempt to provide advice each case is unique and should be addressed by competent legal counsel Rather you ll be provided with an overview of the fundamental principles and processes of both Chapter 11 reorganizations and Chapter 7 liquidations incorporating examples drawn from relevant legal decisions research findings and common experience to highlight the issues involved and provide a basis for discussion The author also includes details on a number of special topic areas including small business bankruptcies governance issues contractual agreements and obligations such as franchising and collective bargaining agreements and newly emerging issues surrounding the use of derivatives Corporate Practice Series , 2010 **Reorganizations Under Chapter 11 of the Bankruptcy Code** Richard F. Broude, 2024-12-28 Reorganizations Under Chapter 11 of the Bankruptcy Code is the most complete and up to date one volume treatment of this important business planning tool **A análise econômica do direito no processo de recuperação judicial** Homero J. N. Fornari, 2021-01-06 A obra tem por objetivo fazer uma análise do conteúdo econômico jur

dico e contábil que permeia a crise na atividade empresarial sob o enfoque da análise econômica do direito AED e da Lei de Recuperação de Empresas e Falência LFRE Lei nº 11.101/05. O foco dessa análise está concentrado nas falhas de mercado que agem no plano de recuperação judicial especialmente no que diz respeito ao nível de assimetria informacional e disclosure proposto pela LFRE. Por essa razão o approach da AED que deve ser adotado pela LFRE no processo de recuperação judicial aquela proposta pela Nova Economia Institucional NEI que reconhece e identifica a existência de falhas no mercado especialmente os altos custos de transação e demanda novos arranjos institucionais para saná-las. Nesse contexto do novo institucionalismo a LFRE assumida como integrante do ambiente institucional do ordenamento jurídico que provê os incentivos aos agentes econômicos para superar o estado de crise. E como consequência conclui-se que a eficiência econômica própria de um processo de recuperação judicial se estabelece a partir do modelo Kaldor Hicks. Isso ocorre porque na recuperação judicial estabelece-se um jogo de barganhas que se desenvolve em rodadas sequenciais inicialmente num ambiente competitivo pelos ativos da empresa em crise *asset grabbing* resultando comportamentos pouco cooperativos dos credores com informações assimétricas onde o *surplus* resultante da recuperação nem sempre claramente visualizado pelos participantes. Mas ser nesse ambiente em meio ao caos que o instituto da recuperação judicial impõe e sua ordem adotando como modelo de eficiência aquele eminentemente compensatório e distributivo de valores modelo Kaldor Hicks criando mecanismos para fomentar um comportamento cooperativo reduzir a assimetria informacional e estabelecer um *foro nico* de deliberações. Nesse arcabouço teórico e normativo descortina-se a compreensão do conceito de demonstração da viabilidade econômica exigido pela LFRE afastando o costumeiro fluxo de caixa projetado que frequentemente integram os planos de recuperação. Essa demonstração contábil se isoladamente considerada insuficiente para demonstrar a viabilidade econômica da empresa devedora. Por isso identificamos na ciência contábil notadamente na contabilidade gerencial os meios adequados para identificar mensurar e evidenciar a estratégia planejada pelo devedor sendo essa a contabilidade que verdadeiramente deve ser adotada para demonstrar a consistência do plano de recuperação judicial e sua viabilidade. Diante disso a partir da orientação jurisprudencial norte-americana que interpretou o conteúdo do informacional mínimo e adequado a ser apresentado pelo devedor bem como pela noção do *best interest test of creditors* presente no direito concursal estrangeiro acreditamos que a contabilidade gerencial deve ser aplicada tanto durante o processo de recuperação quanto na fase de cumprimento do plano de recuperação. E a partir dessas constatações sugerimos a elaboração do planejamento estratégico na forma de *orçamento* empresarial completo e a elaboração do teste de *impairment* recuperacional que deverá ser disponibilizado pelo devedor à realização da Assembleia Geral de Credores sendo um elemento essencial para a tomada de decisão informada pelos credores. Nada obstante sendo aprovado o plano a sugestão que sejam estabelecidos no próprio plano *covenants* falimentares e como forma de acompanhar seu cumprimento recomendamos a elaboração da Demonstração de Valor Adicionado DVA um importante componente do balanço social das empresas.

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