

Answer: C

24. All of the following factors are considered by U.S. antitrust regulators except for:
- Market share
 - Potential adverse competitive effects
 - Barriers to entry
 - Purchase price paid for the target firm
 - Efficiencies created by the combination

Answer: D

25. The Sarbanes-Oxley bill is intended to achieve which of the following:
- Auditor independence
 - Corporate responsibility
 - Improved financial disclosures
 - Increased penalties for fraudulent behavior
 - All of the above

Answer: E

Case Study Short Essay Examination Questions

End of Chapter Case Study Regulators Approve Merger of American and US Airways to Create Largest Global Carrier

Case Study Objectives: To illustrate:

- The role of regulatory agencies in mergers and acquisitions
- How decisions by regulators impact industry structure
- Common ways in which regulators and acquirers reach compromise.

After months of setbacks and delays, the merger of American Airlines and US Airways to create the largest global air carrier became a reality on December 9, 2013, after the airlines reached a settlement with the Justice Department 2 weeks before a scheduled trial date. The settlement enabled American to merge with US Airways. This merger was the cornerstone of its plan to leave the protections of Chapter 11 of the US Bankruptcy Code, which allows a debtor to avoid payments to creditors while it creates a reorganization plan. A result of negotiation with the debtor's major stakeholders, the plan, if approved by the bankruptcy judge, enables the debtor to leave bankruptcy as a reorganized firm.

American's merger with US Airways created a third major global carrier that can compete with United Airlines and Delta Airlines, which completed their own mergers in recent years. The new airline will be 2% larger than United Continental Holdings in terms of traffic, the number of miles flown by paying passengers worldwide. This transaction will determine the industry structure for years to come by leaving only a relative handful of airlines to contest most domestic and international flights. The expectation is that industry rivalry will be more intense since all major carriers are more effective competitors. This, in turn, will moderate air fare increases and accelerate industry innovation.

What is perhaps most surprising about the Justice Department's intervention is its timing. Having known about the proposed merger for months, it waited until just a few days before American's reorganization plan was to be reviewed by the bankruptcy court's judge to file its lawsuit. Most observers were caught by complete surprise. The American-US Airways tie-up is the fourth major merger in the US airline industry since 2008, when Delta bought Northwest Airlines, United and Continental merged in 2010, and Southwest Airlines bought discount rival AirTran Holdings in 2011.

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**United States. Congress. House.
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Mergers, Acquisitions, and Other Restructuring Activities Donald DePamphilis, 2009-08-26 Explaining the real world of mergers acquisitions and restructuring based on his own academic knowledge and experience Donald DePamphilis shows how deals are done rather than just explaining the theory behind them **Comptroller's Manual for National Banks**

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