Corporate Financial Distress and Bankruptcy: A Survey

Description: Corporate Financial Distress and Bankruptcy has moved into a public domain due to the recent global financial crisis that witnessed failures of many venerable institutions that were rescued by the government. This led to landmark legislation in the form of the Dodd-Frank Wall Street Reform and Consumer Protection Act to provide resolution authority similar to private workouts but under government authority. This survey will highlight the resolution mechanisms not only in the private domain but also in the public domain and will use corporate finance paradigms to interpret some of these far-reaching developments in financial distress of systemic nature. Section II provides the institutional features of financial distress and bankruptcy, focusing on the workings of the US bankruptcy system. Section III provides a review of the major theoretical developments in corporate financial distress and bankruptcy. Section IV reviews the available empirical work on financial distress and bankruptcy and examines the question about the extent to which financial distress and bankruptcy costs are significant, and the extent to which these costs are internalized and externalized. The section also highlights important changes that have taken place over the last two decades in both private workouts and court-supervised resolution mechanisms. Section V looks at comparative bankruptcy codes around the world, which tend to vary along creditor rights and financial distress resolution mechanisms. Section VI examines the systemic nature of financial distress and bankruptcy. The authors provide a summary of all the discussions in Section VII so that readers can get a concise overview of the essential topics covered in this survey and some direction for future research on corporate financial distress and bankruptcy.

Contents: 
Introduction.
Institutional Features of Financial Distress and Bankruptcy.
Basic Theory of Corporate Bankruptcy and Distress.
Empirical Research.
Comparative Codes.
Financial Crisis, Systemic Financial Distress, and Resolution Mechanisms.
Summary and Discussion.
References.

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