

ACCA2011年6月、12月F4考试文档(中国)(3) PDF转换可能丢失图片或格式，建议阅读原文

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In relation to the Enterprise Bankruptcy Law The parties entitled to file a bankruptcy application with the court: creditors,the persons in charge of enterprise liquidation and the debtor being unable to settle the debts due The time limitation for the court to accept the bankruptcy application and the time limitation of the service of the court order The rules dealing with and preserving the assets of bankrupt enterprise upon the acceptance of a bankruptcy application by the court,as well as the ways to deal with the contracts concluded before the acceptance of a bankruptcy application The rules as to the pending litigation or arbitration proceedings upon the acceptance of a bankruptcy application by the court and the exclusive jurisdiction of the court accepting the bankruptcy application The debtors assets and the various measures to be taken by a bankruptcy administrator in the situation where the debtor dealt with assets in a way against the law and damaging the interests of creditors The coverage of bankruptcy expenses and community liabilities,as well as their order of settlement in the process of liquidation The creditors right and the declaration of the creditors right,especially the rules as to the declaration of the joint and several creditors The application of bankruptcy compromise and the approval of the compromise agreement,as well as the legal effect of the compromise agreement upon the guarantor

of its debtor and other joint and several debtors. On 27 October 2005, the Standing Committee of the Tenth National Peoples Congress of the Peoples Republic of China adopted the revised Company Law and the revised Securities Law. They are examinable legislation. The English versions of these two laws are on the ACCA website at: It should be noted that several substantive revisions have taken place and several substantive rules have been established in these two laws. Beside other provisions, the examiner requests that candidates pay more attention to the following points and understand the differences between the revised Company Law and Securities Law and their previous versions. 相关推荐：

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