



# GUJARAT TECHNOLOGICAL UNIVERSITY

Syllabus for Master of Business Administration (Part-Time), 5<sup>th</sup> Semester

Subject Class: Sectoral \_ Elective

Subject Name: EXIM Procedures (EXIM)

Subject Code: 4559996

With effective  
from academic  
year 2018-19

## 1. Learning Outcomes:

Learning Outcome Component	Learning Outcome
Business Environment and Domain Knowledge (BEDK)	<ul style="list-style-type: none"> <li>Evaluate and justify the various documents for processing export and import orders.</li> </ul>
Critical thinking, Business Analysis, Problem Solving and Innovative Solutions (CBPI)	<ul style="list-style-type: none"> <li>Develop a critical perspective to examine the EXIM policy framework.</li> <li>Developing analytical skills for identifying export opportunities and undertaking export marketing in countries offering export potential for wide ranging products of Indian origin.</li> </ul>
Global Exposure and Cross-Cultural Understanding (GECCU)	<ul style="list-style-type: none"> <li>Understand the implications of foreign trade policy.</li> </ul>
Social Responsiveness and Ethics (SRE)	<ul style="list-style-type: none"> <li>Evaluate the legal implications in the area of exports and imports.</li> </ul>
Effective Communication (EC)	<ul style="list-style-type: none"> <li>Clarity in understanding the various ex-im documents, and ability to clearly communicate specific details in written and oral communication.</li> </ul>
Leadership and Teamwork (LT)	<ul style="list-style-type: none"> <li>Understand how to export strategically as an entrepreneur.</li> </ul>

2. **Course Duration:** The course duration is of **40 sessions of 60 minutes each.**

## 3. Course Contents:

Module No:	Contents	No. of Sessions	70 Marks (External Evaluation)
I	<p><b>Regulatory Framework Governing Exports and Imports:</b></p> <ul style="list-style-type: none"> <li>Laws governing India's export-import (general provisions) <ul style="list-style-type: none"> <li>Foreign trade (Development and Regulation) Act, 1992</li> <li>Foreign trade (Development and Regulation) Amendment Bill, 2010.</li> <li>DGFT</li> <li>The Customs Act</li> <li>GST Act</li> </ul> </li> <li>Export Inspection Council</li> <li>Overview of Foreign Trade Policy (2015-2020) <ul style="list-style-type: none"> <li>Legal basis and duration of FTP</li> <li>Handbook of Procedures</li> <li>E-IEC</li> <li>General Provisions</li> <li>EDI</li> <li>Bonded Warehouses</li> <li>Free exports</li> <li>Objective of MEIS &amp; SEIS</li> <li>Towns of Export Excellence</li> </ul> </li> </ul>	10	18



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	▪ Specific Input-Output Norms (SION)		
<b>II</b>	<p><b>INCO Terms</b></p> <p><b>Methods of Payment:</b></p> <ul style="list-style-type: none"> <li>• Open account, consignment, D/A, D/P</li> <li>• Letter of Credit (L/C)</li> </ul> <p><b>International Trade Documents:</b></p> <ul style="list-style-type: none"> <li>• Aligned Documentation System (ADS)</li> <li>• Proforma Invoice</li> <li>• Commercial Invoice</li> <li>• Packing List</li> <li>• Shipping Bill</li> <li>• Certificate of Origin</li> <li>• Consular Invoice</li> <li>• Certificate of Origin vs. Consular Invoice</li> <li>• Commercial Invoice vs. Consular Invoice</li> <li>• Mate's Receipt</li> <li>• Bill of Lading</li> <li>• Mate's Receipt vs. Bill of Lading</li> <li>• Guaranteed Remittance (GR) Form</li> <li>• Bill of Exchange</li> <li>• Airway Bill</li> <li>• Import Documents</li> </ul> <p><b>Role of Customs House Agent, Freight forwarders and Shipping Agents (in brief).</b></p>	10	18
<b>III</b>	<p><b><u>Export Procedure:</u></b></p> <ul style="list-style-type: none"> <li>• Registration Procedure</li> <li>• Pre-shipment Procedure</li> <li>• Shipment Procedure</li> <li>• Post-shipment Procedure (Realization of Export Proceeds)</li> <li>• Excise Clearance for Exportable Goods / GST provisions</li> </ul> <p><b>Quality Control and Pre-shipment Inspection</b></p> <ul style="list-style-type: none"> <li>• Objectives of Quality Control and Pre-shipment Inspection</li> <li>• Methods of Quality Control and Pre-shipment Inspection</li> <li>• Procedure for Pre-shipment Inspection</li> <li>• Procedure for Shipping and Customs Clearance</li> </ul> <p><b>Marine Insurance Policy:</b></p> <ul style="list-style-type: none"> <li>• Procedure for Marine Insurance Policy</li> <li>• Types of Marine Insurance Policies</li> <li>• Procedure for Filing Marine Insurance Claim</li> <li>• Registration-cum-Membership Certificate (RCMC)</li> <li>• Role of Customs House Agents (CHAs)</li> </ul>	10	17



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<b>IV</b>	<b>Import Procedure:</b> <ul style="list-style-type: none"> <li>• Categories of Importers</li> <li>• Import License</li> <li>• Import of Samples</li> <li>• Import Contract</li> <li>• Pre-import Procedure</li> <li>• Legal Dimensions of Import Procedure</li> <li>• Retirement of Import Documents</li> <li>• Customs Clearance for Imported Goods</li> <li>• Warehousing of Imported Goods</li> <li>• Exchange Control Provisions for Imports</li> <li>• Import Risks</li> <li>• Import Duties</li> <li>• Valuation for Customs Duty</li> <li>• Import Incentives under Special Schemes</li> <li>• Import of Personal Baggage</li> <li>• Import of Gifts</li> </ul>	10	17
<b>V</b>	<b>Practical:</b> <ul style="list-style-type: none"> <li>• Students can visit exporters and importers and understanding the practical processes and formalities involved.</li> <li>• Students can also simulate an export order and create a detailed process involving all documentation and procedural aspects.</li> </ul>	---	(30 marks CEC)

#### 4. Pedagogy:

- ICT enabled Classroom teaching
- Case study
- Practical / live assignment
- Interactive class room discussions

#### 5. Evaluation:

Students shall be evaluated on the following components:

<b>A</b>	<b>Internal Evaluation</b>	<b>(Internal Assessment- 50 Marks)</b>
	• Continuous Evaluation Component	30 marks
	• Class Presence & Participation	10 marks
	• Quiz	10 marks
<b>B</b>	<b>Mid-Semester examination</b>	<b>(Internal Assessment-30 Marks)</b>
<b>C</b>	<b>End –Semester Examination</b>	<b>(External Assessment-70 Marks)</b>

#### 6. Reference Books:

No.	Author	Name of the Book	Publisher	Year of Publication / Edition
1	Mahajan M. I.	Export Policy, Procedures and Documentation	Snowwhite Publications	2015



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2	Paul Justin and Rajiv Aserkar	Export Import Management	Oxford	2013
3	D C Kapoor	Export Management	Vikas	Latest Edition
4	Parul Gupta	Export Import Management	McGraw Hill	2017
5	Dr. Khushpat S. Jain, Dr. Apexa V. Jain	Foreign Trade – Theory, Procedures, Practices and Documentation	Himalaya	Latest Edition
6	Kumar Aseem	Export and Import Management	Excel	Latest Edition
7	Nabhi's board of Editors	How to EXPORT	JBA	2018
8	P.Veera Reddy & P.Mamatha	Manual on EXPORT Documentation	JBA	2018
9	Ankita Pal	Master Key Law of Export Import Regulation	Amar Law	Latest Edition

Note: Wherever the standard books are not available for the topic appropriate print and online resources, journals and books published by different authors may be prescribed.

## 7. List of Journals / Periodicals / Magazines / Newspapers / Web resources, etc.

1. EXIM India
2. International Journal of Export Marketing
3. Economic Times
4. Exim News
5. Global Trade Review
6. Business Standard