



# GUJARAT TECHNOLOGICAL UNIVERSITY

**Program Name: Master of Business Administration**

**Level: PG**

**Branch: International Business**

**Course / Subject Code: MB02093011**

**Course / Subject Name : Export Import Management**

|                         |                  |
|-------------------------|------------------|
| W. e. f. Academic Year  | 2025-26          |
| Semester                | 2                |
| Category of the Course: | Core Course (CC) |

|                      |   |
|----------------------|---|
| <b>Prerequisite:</b> | A basic understanding of management principles, business economics, and fundamentals of international business is expected. Prior exposure to concepts such as global trade, marketing, finance, accounting, will be beneficial. Familiarity with India’s economic environment, basic documentation practices and foreign exchange will help learners better comprehend export–import procedures, trade policies, and compliance requirements covered in this course. |
| <b>Rationale:</b>    | This course provides a comprehensive understanding of export-import procedures, international trade policies, tariffs, and government initiatives that influence India’s foreign trade. It also enables the students to integrate the understanding of various other concepts such as documentation, compliance, logistics, and global trade strategy, insurance, and institutions required for taking appropriate export import management business decisions.       |

**Course Outcome:**

| No. | Course Outcome  | RBT Level  |
|-----|---|------------|
| 1   | <b>Understand</b> the procedures for exporter/importer registration, including required codes, authority registrations, GST compliance, and risk transfer dynamics;   | Understand |
| 2   | <b>Analyze</b> pre-shipment procedures and documentation, ensuring quality control and logistics for export;  | Analyze    |
| 3   | <b>Apply</b> knowledge of post-shipment documentation, payment processes, import procedures, and customs clearance to facilitate international trade operations;      | Apply      |
| 4   | <b>Evaluate</b> India’s Foreign Trade Policy (FTP), government initiatives, tariffs, duties, and trade regulations to assess their impact on export-import practices. | Evaluate   |

**Teaching and Examination Scheme:**

| (in Total Hours (TH) per semester) |   |    |      |     | Total Credits = TH/30 | Assessment Pattern & marks |        |        |                      |         | Total Marks |
|------------------------------------|---|----|------|-----|-----------------------|----------------------------|--------|--------|----------------------|---------|-------------|
| L                                  | T | PR | PBL* | TH  |                       | C                          | Theory |        | Tutorial / Practical |         |             |
|                                    |   |    |      |     | ESE (E)               |                            | PA (M) | PA (I) | PBL (I)              | ESE (V) |             |
| 45                                 | 0 | 30 | 45   | 120 | 4                     | 70                         | 30     | 20     | 30                   | 0       | 150         |

\* Problem Based Learning (PBL) aims to accommodate learning beyond syllabus as per clause 9.4 of NBA manual.



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## Course Content:

| Unit No. | Content   | No. of Hours | Marks |
|----------|---|--------------|-------|
| 1        | <p><b>Procedure for registration as an exporter/ importer</b><br/>Registration of Organisation, Opening Bank Account, Obtaining Importer-Exporter Code Number Obtaining Permanent Account Number, Registration with GST, Registration with Export Promotion Council, Registration with Export Credit and Guarantee Corporation of India Registration with other Authorities- FIEO, ITPO, COC, RBI, DGFT, Income Tax authorities, Commodity Boards</p> <p><b>Inco Terms</b><br/>Definition, types &amp; validity, Structure/ Coverage of incoterms, Transportation mode &amp; appropriate term, Transfer of risk &amp; incoterms (incoterms chart of responsibility)</p>   | 08           | 14    |
| 2        | <p><b>Pre &amp; Post Shipment Procedures and Documentation</b><br/><b>Pre-Shipment Process</b><br/>Approaching foreign buyers, inquiries, and order confirmations, Opening Letter of Credit and arranging pre-shipment finance, Production, procurement, packing, and marking of goods, Excise clearance and insurance cover, including marine insurance policies, Role of C&amp;F agents, payment terms, and letter of credit</p> <p><b>Logistics and Shipping Documentation</b><br/>Types of documents: commercial, regulatory, and export assistance, RCMC, excise clearance for exportable goods, GST provisions, Planning transportation and selecting logistics operators, Containerization: container types, classifications (FCL, LTL), and shipment procedure</p> <p><b>Post Shipment Documentation:</b><br/>Submitting documents to the bank , Guaranteed Remittance (GR) Form, Bill of Exchange, Airway Bill, Import Documents, Realization of Export Proceeds</p> | 12           | 21    |



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|              |  |            |                                  |
|--------------|--|------------|----------------------------------|
| <b>3</b>     | <p><b>Import Procedure:</b><br/>Categories of Importers, Import License, Import of Samples, Import Contract, Pre-import Procedure, Legal Dimensions of Import, Procedure, Retirement of Import Documents, Customs Clearance for Imported Goods, Warehousing of Imported Goods, Exchange Control Provisions for Imports, Import Risks, Import Duties, Valuation for Customs Duty, Import Incentives under Special Schemes, Import of Personal Baggage, Import of Gifts</p> <p><b>Export-Import of Services:</b><br/>Concept, meaning, nature, scope, and difference between goods and service import &amp; exports, Modes of service import &amp; export, cross-border supply, consumption abroad, commercial presence, and movement of natural persons, General Agreement on Trade in Services (GATS), Procedure and documentation: registration, contracts, invoicing, foreign exchange realization, and compliance, Government policies and incentives</p> | 10         | 14                               |
| <b>4</b>     | <p><b>Export-Import Policy and Institutional Framework</b><br/>Policy for Special Economic Zones (SEZs), Latest Foreign Trade Policy of India, Government Initiatives and schemes for export promotion, including Districts as Export Hubs (DEH) scheme, Digital initiatives in EXIM trade and enforcement by DGFT and customs authorities</p> <p><b>Tariffs, Duties, and Trade Regulations</b><br/>Concept of tariffs, types of duties, preferential tariffs under FTAs and PTAs, anti-dumping duties, and safeguard duties, Impact of recent tariff changes on Indian trade</p>  | 10         | 21                               |
| <b>5.</b>    | <p>Practical: The students will be given the practical task as per the generic activities of Problem Based Learning (PBL) for the experiential learning of this subject. The list of activities are included in PBL at the end of document.</p>  | 30+45      | PA(I) + PBL* (I) assessment (50) |
| <b>Total</b> |  | <b>120</b> | <b>150</b>                       |

\*as per the List of Generic Activities suggested for Problem Based Learning (PBL).



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## Suggested Specification Table For Question Paper Design:

| Distribution of Theory Marks (in %) |         |         |         |         |         |
|-------------------------------------|---------|---------|---------|---------|---------|
| R Level                             | U Level | A Level | N Level | E Level | C Level |
| -                                   | 20      | 30      | 30      | 20      | -       |

\*RM: Remember, UN: Understand, AP: Apply, AN: Analyze, EL: Evaluate, CR: Create (as per revised Blooms Taxonomy)

## Suggested Learning Resources:

| S. No. | Title of Book   | Author                                  | Publication House  |
|--------|---|---|--|
| 1      | Export Policy, Procedures and Documentation                     | Mahajan M. I.                           | Snow White Publications Pvt. Ltd., Mumbai, ISBN:- 978-93-5039-114-3                    |
| 2      | Export Import Management  | Paul Justin and RajivAserkar            | Oxford University Press, New Delhi, ISBN: 978 0 19 808940 7                            |
| 3      | Export Management   | D C Kapoor                              | Vikas Publishing House Pvt. Ltd., Noida, ISBN : 978 8125909392                         |
| 4      | Export Import Management  | Parul Gupta                             | McGraw Hill Education India, New Delhi, Print ISBN : 978 9387067592; ISBN : 9387067599 |
| 5      | Foreign Trade – Theory, Procedures, Practices and Documentation | Dr. Khushpat S. Jain, Dr. Apexa V. Jain | Himalaya Publishing House, Mumbai, Latest Edition                                      |
| 6      | Export and Import Management                                    | Kumar Aseem                             | Excel Books, New Delhi, Latest Edition   |
| 7      | How to EXPORT/IMPORT  | Nabhi's board of Editors                | JBA (Jain Book Agency), New Delhi, Latest Edition                                      |
| 8      | International Trade in Services: Effective Practice and Policy  | Sarita D. Jackson                       | Productivity Press / 2021  |

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

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.

Journals/Periodicals/Magazines/Newspapers / Web resources, etc.

- <https://dgft.gov.in/>
- <http://www.indiantradeportal.in/>
- [http://www.eximguru.com/exim/guides/how-to-export/ch\\_6\\_registration\\_of\\_exporters.aspx](http://www.eximguru.com/exim/guides/how-to-export/ch_6_registration_of_exporters.aspx)
- [http://www.mainfreight.nl/en/info\\_point/info\\_point\\_transport/incoterms/incoterms.aspx](http://www.mainfreight.nl/en/info_point/info_point_transport/incoterms/incoterms.aspx)



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- <https://www.tradefinanceglobal.com/freight-forwarding/incoterms/>
- <https://howtoexportimport.com/>
- <http://www.eximguru.com>
- <http://www.yourarticlelibrary.com/export-management/list-of-documentation-needed-in-export-business/41221>
- <https://2016.export.gov/>
- [https://2016.export.gov/webinars/eg\\_main\\_039889.asp](https://2016.export.gov/webinars/eg_main_039889.asp)
- <https://sell.amazon.in/grow-your-business/amazon-global-selling/export-documentation>

### CO-PO Mapping

| Semester-1      | International Accounting Practices |     |     |     |     |
|-----------------|------------------------------------|-----|-----|-----|-----|
|                 | Pos                                |     |     |     |     |
| Course Outcomes | PO1                                | PO2 | PO3 | PO4 | PO5 |
| CO1             | 1                                  | 2   | 1   | 3   | 2   |
| CO2             | 2                                  | 1   | 1   | 3   | 2   |
| CO3             | 2                                  | 1   | 1   | 3   | 2   |
| CO4             | 3                                  | 2   | 1   | 3   | 2   |

*Legend: '3' for high, '2' for medium, '1' for low and '-' for no correlation of each CO with PO.*

### List of Generic Activities suggested for Problem Based Learning (PBL)

| Sr. No. | Activity                    | Description   | Outcome   | Suggested Hours |
|---------|-----------------------------|---|---|-----------------|
| 1       | Industry Visit              | The students will be taken to industrial visit.   | Practical experience to students that how the operations of business are carried out.                     | 10 hours        |
| 2       | Case Study Discussion       | The case study in the area of topic will be discussed with the students.                                      | The students will be able to identify the situation and apply management theories to resolve the problem. | 5 hours         |
| 3       | Gamification in the subject | The students will be given the problem and asked to solve the problem by playing a game to learn the concept. | The students will be able to apply the concept and learn by playing the game.                             | 10 hours        |



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|----|---|--|--|------------|
| 4  | Data collection Assignment                    | The students will be given the assignment based on the module of the subject.                                      | The students will be able to learn data collection from industry and submit assignments with practical inputs.                               | 6 hours    |
| 5  | Industry Analysis                             | The students will be allotted industry and asked to carry out the analysis as per the requirements of the subject. | The students will be able to know the application of the concept in the specific industry.   | 8 hours    |
| 6  | Simulation                                    | The students will be given the simulation activities as per the requirements of the subject.                       | The students will learn and develop the experimental attitude that will help them to solve the industry problems.                            | 10 hours   |
| 7  | Personality Self-Assessment                   | Understanding personal traits and how they influence work behavior, teamwork, and managerial effectiveness.        | Students will develop self-awareness of their personality traits and identify strategies to enhance their professional effectiveness.        | 3 hours    |
| 8  | Leadership Style Self-Assessment              | Exploring personal leadership tendencies and their impact on team performance and decision-making.                 | Students will understand their leadership style and plan ways to adapt it for effective team and organizational management.                  | 2-3 hours  |
| 9  | Cross-Cultural HR Practices Comparison Report | Analyzing how cultural differences (Hofstede dimensions) influence HR practices in India vs. another country.      | Students will apply cross-cultural frameworks to analyze and compare HR practices and develop insights for managing diverse workplaces.      | 6 hours    |
| 10 | DEI Role-Play                                 | Applying DEI principles to resolve workplace conflicts and promote inclusion.                                      | Students will demonstrate inclusive communication and problem-solving skills while applying DEI principles in simulated workplace scenarios. | 5 hours    |
| 11 | Visit to Company for Practical Exposure       | Students will be guided to visit the company and explore the practical operating of the tasks.                     | Students are required to visit the relevant company for practical exposure of the  | 8-10 hours |



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|    |                              |  |  |             |
|----|------------------------------|--|--|-------------|
|    |                              |  | execution of the management activities.  |             |
| 12 | Visit to Trade Expo          | Students will be taken to trade expo held for different products to understand business operation and networking.                                | Students are advised to visit trade expo and meet manufacturer and service providers to understand business operations and expansion.  | 6-8 hours   |
| 13 | Industry Defined Problem     | The students will be given a minor problem related to industry and they have to prepare a report depicting the probable solution of the problem. | The students will be able to apply management techniques to solve the allotted problem and will provide managerial solution for the same.  | 10-15 hours |
| 14 | Financial Statement Analysis | The students will be provided with the financial data to analyze financial stability of the company.   | The students have to extract financial data from the authenticate database and compare the financial performance within the company and with competitors (or industry average) for future growth. The result should be presented with remarks. | 12-15 hours |
| 15 | Survey / Questionnaire       | Data collection through survey or Questionnaire  | The students will be given topics for survey or questionnaire based research. They have to present the findings in the scientific manner and present the same for decision-making.   | 25-30 hours |