



# Indraprastha College for Women University of Delhi

## Work Plan for ODD SEMESTER – 2026

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|--------------------|--------------------------|
| Course Name:       | B.Com (Hons)             |
| Paper Title:       | Export-Import Management |
| Unique Paper Code: | 2413080016               |
| Semester:          | V                        |
| Faculty:           | Ms. Sakshi Singh         |
| Year:              | 2026                     |

| Work Plan |                                                                            |             |                                                         |
|-----------|----------------------------------------------------------------------------|-------------|---------------------------------------------------------|
| Unit No.  | Learning Objective                                                         | Lecture No. | Topics to be Covered                                    |
| I         | Understand the Foreign Trade Policy and its role in India's foreign trade. | 1           | An overview of Foreign Trade Policy                     |
| I         | Understand the export-import management system in India.                   | 2           | An overview of export-import management system in India |
| I         | Understand the concept of deemed exports.                                  | 3           | Deemed exports                                          |
| I         | Understand the importance of exports for economic growth.                  | 4           | Importance of exports to economic growth                |
| I         | Understand the basic stages of export-import operations.                   | 5           | Understanding Export-Import Operations                  |
| I         | Understand the sequence of an export shipment from India.                  | 6           | Steps of export shipment from India                     |
| I         | Understand the processing of an export order.                              | 7           | Processing of an Export Order                           |
| I         | Understand the legal requirements for entering foreign trade.              | 8           | Legal Formalities for Getting Started in Foreign Trade  |
| I         | Understand the purpose and application of INCO Terms 2020.                 | 9           | International Commercial (INCO) Terms 2020              |
| I         | Understand rules of origin and certificates of origin.                     | 10          | Rules of Origin & Certificates of Origin                |
| II        | Understand the overall EXIM procedure.                                     | 11          | EXIM procedure                                          |
| II        | Identify documents related to exported goods.                              | 12          | Export Documents related to goods                       |
| II        | Understand documentation related to export shipment.                       | 13          | Export Documents related to shipment                    |
| II        | Understand documentation related to export payment.                        | 14          | Export Documents related to payment                     |

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| II  | Identify documents used in import transactions.                             | 15 | Import documents used in import transaction                                            |
| II  | Understand export and import through postal channels.                       | 16 | Export and Import through Post                                                         |
| II  | Understand export and import through courier channels.                      | 17 | Export and Import through Courier                                                      |
| II  | Understand the concept and purpose of export finance.                       | 18 | Export finance                                                                         |
| II  | Differentiate pre-shipment and post-shipment finance.                       | 19 | Pre-shipment and post-shipment export finance                                          |
| III | Understand the Niryat Bandhu Scheme.                                        | 20 | Niryat Bandhu Scheme                                                                   |
| III | Understand the MEIS and SEIS schemes.                                       | 21 | MEIS, SEIS                                                                             |
| III | Understand the Registered Exporter (REX) System.                            | 22 | Information on Registered Exporter (REX) System                                        |
| III | Understand SCOMET guidelines.                                               | 23 | SCOMET guidelines                                                                      |
| III | Understand the RoDTEP export incentive scheme.                              | 24 | Export Incentives: Scheme For Remission of Duties or Taxes on Export Products (RoDTEP) |
| III | Understand the RoSCTL export incentive scheme.                              | 25 | Scheme For Rebate of State and Central Taxes and Levies (RoSCTL)                       |
| III | Understand the Export Promotion Capital Goods scheme.                       | 26 | Export Promotion Capital Goods (EPCG)                                                  |
| III | Understand the organisational support available to exporters and importers. | 27 | Organisational support: government regulatory agencies involved in export and import   |
| III | Understand the role of the Department of Commerce and Industry.             | 28 | Department of Commerce and Industry                                                    |
| III | Understand the role of DGFT in export-import activities.                    | 29 | Directorate General of Foreign Trade (DGFT)                                            |
| III | Understand the role of DGTR and Export Promotion Councils.                  | 30 | Directorate General of Trade Remedies (DGTR), Export Promotion Councils                |
| III | Understand the role of Commodity Boards and EIC.                            | 31 | Commodity Boards and Export Inspection Council (EIC)                                   |
| IV  | Understand ICEGATE and its role in customs.                                 | 32 | Indian Customs Electronic Gateway (ICEGATE)                                            |
| IV  | Understand ICES and electronic customs processing.                          | 33 | Indian Customs EDI System (ICES)                                                       |
| IV  | Understand the customs clearance procedure for imported goods.              | 34 | Procedure for clearance of imported goods                                              |
| IV  | Understand the customs clearance procedure for export goods.                | 35 | Procedure for clearance of export goods                                                |
| V   | Understand the NITI Aayog Export Preparedness Index.                        | 36 | NITI's Aayog Export Preparedness Index                                                 |
| V   | Understand the policy dimension of export preparedness.                     | 37 | 2020 – Policy                                                                          |
| V   | Understand the business ecosystem supporting exports.                       | 38 | Business Ecosystem                                                                     |
| V   | Understand the export ecosystem and export performance.                     | 39 | Export Ecosystem, Export Performance                                                   |
| V   | Understand learning and strategies for export competitiveness.              | 40 | Learning and strategies                                                                |

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| V | Understand the emergence of new export entrepreneurs in India.         | 41 | Emerging export entrepreneurs in India                                                                                          |
| V | Understand the Micro Exporters Policy.                                 | 42 | Micro Exporters Policy (MEP)                                                                                                    |
| V | Integrate policy, ecosystem and performance factors affecting exports. | 43 | Policy, Business Ecosystem, Export Ecosystem and Export Performance                                                             |
| V | Review export competitiveness and emerging opportunities.              | 44 | Learning and strategies; Emerging export entrepreneurs in India                                                                 |
| V | Review Make in India and export competitiveness concepts.              | 45 | Unit 5 review: NITI Aayog Export Preparedness Index, Export Ecosystem, Emerging export entrepreneurs and Micro Exporters Policy |

| Unit | Contents/Syllabus                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
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| I    | Unit 1: Basics of Export-Import Management: An overview of Foreign Trade Policy; An overview of export-import management system in India; Deemed exports; Importance of exports to economic growth; Understanding Export-Import Operations; Steps of export shipment from India; Processing of an Export Order; Legal Formalities for Getting Started in Foreign Trade; International Commercial (INCO) Terms 2020; Rules of Origin & Certificates of Origin.                                                                                                                                                                                                                                 |
| II   | Unit 2: Export-Import Procedure and Documentation: EXIM procedure; Export Documents related to goods, shipment and payment; Import documents used in import transaction; Export and Import through Post & Courier. Export finance: pre-shipment and post-shipment.                                                                                                                                                                                                                                                                                                                                                                                                                            |
| III  | Unit 3: An Overview of Export Promotion Schemes and Organisational Support: Niryat Bandhu Scheme, MEIS, SEIS, Information on Registered Exporter (REX) System, SCOMET guidelines; Export Incentives: Scheme For Remission of Duties or Taxes on Export Products (RoDTEP), Scheme For Rebate of State and Central Taxes and Levies (RoSCTL); Export Promotion Capital Goods (EPCG); Organisational support: government regulatory agencies involved in export and import i.e. Department of Commerce and Industry, Directorate General of Foreign Trade (DGFT), Directorate General of Trade Remedies (DGTR), Export Promotion Councils, Commodity Boards and Export Inspection Council (EIC). |
| IV   | Unit 4: Legal framework of Custom Law: Indian Customs Electronic Gateway (ICEGATE); Indian Customs EDI System (ICES); Procedure for clearance of imported and export goods.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| V    | Unit 5: Make in India and Export Competitiveness: NITI's Aayog Export Preparedness Index, 2020 – Policy, Business Ecosystem, Export Ecosystem, Export Performance, Learning and strategies; Emerging export entrepreneurs in India; Micro Exporters Policy (MEP).                                                                                                                                                                                                                                                                                                                                                                                                                             |

|                   | Paper Components                                                                                                                               |                   |                  |
|-------------------|------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|------------------|
| Credits           | Lecture<br>(L)                                                                                                                                 | Tutorial<br>(T)   | Practical<br>(P) |
| 4                 | 3                                                                                                                                              | 1                 | 0                |
| Assessment Scheme |                                                                                                                                                |                   |                  |
| S.No.             | Component                                                                                                                                      | Marking<br>Scheme | Total<br>Marks   |
| 1                 | Internal Assessment <ul style="list-style-type: none"> <li>Assignment</li> <li>Class Test</li> <li>Attendance</li> </ul>                       |                   | 30               |
|                   |                                                                                                                                                | 12                |                  |
|                   |                                                                                                                                                | 12                |                  |
|                   |                                                                                                                                                | 6                 |                  |
| 2.                | Continuous Assessment ( <b>Tutorial</b> ) <ul style="list-style-type: none"> <li>Activity 1</li> <li>Activity 2</li> <li>Attendance</li> </ul> |                   | 40               |
|                   |                                                                                                                                                | 20                |                  |
|                   |                                                                                                                                                | 15                |                  |
|                   |                                                                                                                                                | 5                 |                  |
| 3.                | Practical <ul style="list-style-type: none"> <li>Continuous Assessment</li> <li>End Term Written/Practical Exam</li> <li>Viva</li> </ul>       |                   | NA               |
|                   |                                                                                                                                                |                   |                  |
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| 4.                | End Semester Examination                                                                                                                       |                   | 90               |