



மனோன்மணியம் சுந்தரனார் பல்கலைக்கழகம்
MANONMANIAM SUNDARANAR UNIVERSITY

**SYLLABUS FOR DIPLOMA IN FOREIGN TRADE AND EXPORT - IMPORT
DOCUMENTATION PROGRAM OFFERED THROUGH DIRECTORATE OF
VOCATIONAL EDUCATION (COMMUNITY COLLEGES AND VOCATIONAL SKILL
DEVELOPMENT CENTRES) FROM 2019 - 2020**



கல்விசார் நிலைக்குழுக் கூட்டம்

**MEETING OF THE STANDING COMMITTEE ON
ACADEMIC AFFAIRS HELD ON WEDNESDAY
THE 22nd JANUARY 2020**

DIPLOMA IN FOREIGN TRADE AND EXPORT - IMPORT DOCUMENTATION

அயல்நாட்டு வணிகமும் ஏற்றுமதி இறக்குமதி ஆவணப்படுத்துதலும்
பட்டயம்

SCHEME OF EXAMINATION

| Subject Code | Title of the Course | Credit | Hours | Passing Minimum |
|--------------------|--|--------|-------|-----------------|
| Semester I | | | | |
| C19FT11/E19FT01 | Principles of Accounting | 6 | 90 | 40/100 |
| C19FT12/E19FT02 | Banking , Marketing & Salesmanship | 6 | 90 | 40/100 |
| C19FT13/E19FT03 | Foreign Exchange and Credit Management | 6 | 90 | 40/100 |
| C19CE10/E19CE10 | Communicative English | 6 | 90 | 40/100 |
| C19FTP1/E19FTP1 | Practical I- Practice on Basics of Import-Export Business | 4 | 120 | 40/100 |
| Semester II | | | | |
| C19FT21/E19FT04 | Export-Import Procedure & Logistic Management | 6 | 90 | 40/100 |
| C19FT22/E19FT05 | Export Promotion and Risk Coverage | 6 | 90 | 40/100 |
| C19LS23/E19LS05 | Life Skill | 6 | 90 | 40/100 |
| C19FTP2/E19FTP2 | Practical II- Computerization of Export and Import Documentation | 4 | 120 | 40/100 |
| C19FTPW/E19FTPW | Internship and Project | 10 | 150 | 40/100 |

Eligibility for admission: Pass in 10th std., examination conducted by the Govt. of Tamil Nadu Board of Secondary Education, Government of Tamil Nadu or any other equivalent examination.

Examination: Passing Minimum for each Course is 40%. Classification will be done on the basis of percentage marks of the total marks obtained in all the Courses and as given below:

- 40% but less than 50% - Third Class
- 50% but less than 60% - Second Class
- 60% and above - First Class

Theory Paper

Internal Marks-25

External Marks-75

Syllabus

Semester I

| | | |
|------------|---|---|
| Course I | - | Principles of Accounting |
| Course II | - | Banking, Marketing & Salesmanship |
| Course III | - | Foreign Exchange and Credit Management |
| Course IV | - | Communicative English |
| Course V | - | Practical I- Practice on Basics of Import-Export Business |

Semester II

| | | |
|-------------|---|--|
| Course VI | - | Export-Import Procedure & Logistic Management |
| Course VII | - | Export Promotion and Risk Coverage |
| Course VIII | - | Life Skill |
| Course IX | - | Practical II- Computerization of Export and Import Documentation |
| Course X | - | Internship and Project |

*(Semester Pattern for Community College Only)

Program Objectives

- After completion of the one year Diploma in Foreign Trade and Import-Export Documentation course, the outgoing students will get considerable practical knowledge in Foreign Trade, Import-Export Procedure, Foreign Exchange, Logistic Management, Marketing, Management, Accounting, computer applications related to foreign trade and communication.
- The out comers can get job opportunities in Export oriented business organizations easily because of the subject wise practical oriented knowledge.
- The out comers will have self confidence to setup their own business and they will become entrepreneurs to provide employment to unemployed in the society.

Semester I

Course I

(C19FT11/E19FT01)Principles of Accounting

Objectives

- Introduces students to the world of accounting and assumes no prior knowledge of the subject area.
- It will be demonstrated how a practical understanding and interpretation of accounting reports and other accounting tools can improve decision-making and value for company stakeholders.

Unit I

18 Hrs

Personal Finance : Consumers – Consumer Protection -Choosing a Career - Tax planning-Budgeting - Banking Services - Plan for Investment - Budget for Essentials – Transportation – House Accommodation – Insurance – Retirement planning.

Financial Accounting for family: Financial Position Statement – Revenue Budgeting - Capital budgeting -Cash book – Analysis Ledger – Family Financial Reports.

Unit II

18 Hrs

Theoretical Framework : Meaning and Scope of Accounting - Accounting concepts, Principles and Conventions – Accounting terminology – Glossary – Capital and revenue expenditure, Capital and revenue receipts, Contingent assets and contingent liabilities – Accounting Policies – Accounting as a Measurement Discipline – Valuation Principles, Accounting Estimates – Accounting Standards – Concepts and Objectives – Indian Accounting Standards.

Unit III

18 Hrs

Accounting Process : Books of Accounts –Trial Balance – Rectification of Errors. –**Bank**

Reconciliation Statement – Inventories: Valuation and keeping.-**Accounting of Depreciation:** Concepts, Methods of computation - method of accounting - treatment for Change in depreciation methods

Unit IV

18 Hrs

Accounting for Special Transaction: Bills of exchange and promissory notes: Meaning – Accounting treatments – Accommodation of bills - **Sale of goods on approval or return basis:** Meaning - accounting treatment. **Consignments** – Meaning and Accounting treatments .**Joint Venture** : Meaning – Methods and Accounting treatment. **Royalty Accounts** – Meaning and Accounting treatments. - **Average Due date and Account Current.**- Meaning & Methods

Unit V

18 Hrs

Final Accounts of Sole Proprietors: Elements of financial statements – Closing Adjustment Entries – Trading Account – Profit and Loss Account and Balance Sheet of Manufacturing and Non-manufacturing entities.

Reference Books:

- M C S Shukla and R S Grawal, Advanced Accountancy,
- R L Gupta and M Radhaswamy, Advanced Accountancy,
- Arulanantham and Raman, Advanced Accountancy
- S N Maheswari, Advanced Accountancy

Course III

(C19FT12/E19FT02)Banking, Marketing & Salesmanship

Objectives

- To describe the context of banking the financial system
- To explain the principles of banking
- To elucidate the broad functions of banking
- To understand fundamental marketing concepts, theories and principles in area of marketing policy; of market and consumer behavior; of product, distribution, promotion and pricing decisions.
- To understand the role of marketing as a fundamental organizational policy process.
- To analyse the interaction of marketing and environmental forces through an understanding of marketing decisions and practices with social, technological, economic and political forces.

A.BANKING

UNIT -I

18 Hrs

Origin of banks –function of commercial banks – subsidiary service of commercial banks – social responsibility of banks - Central bank of India – Methods of credit control –functions of Central bank - RBI monetary policies – Banker – customer –relationship between a banker and customer – rights of the banker - cheque – meaning – essential if valid cheque – crossing – endorsement – material alteration – statutory protection to a paying banker – statutory protection to the collecting banker .

UNIT-II

18 Hrs

Core banking – home banking –retail banking – internet banking – online and offline banking – mobile banking – computerized banking – electronics funds transfer –ATM and debit card - smart card – credit card – e –cash – swift – RTGS – impact of technology - global developments in banking technology - Modernized Banking – Traditional Vs E- banking transaction – electronic delivery channels – advantages of- e – banking – security measures

B. MARKETING

Unit III

18 Hrs

Definition of marketing – importance – marketing functions – classification – kinds of markets – buying – classes of buyers – planning the purchase of goods – types of buying – assembling – selling – product planning and development – meaning and importance – product life cycle – diversification and simplification of products – distribution channel

Unit IV

18Hrs

Branding – registration – essentials of good brand – packing and packages – need – requisites of good package – advantages – marketing risks – Financing – meaning and importance of financing – kinds of social requirements – methods of financing – transportation – importance and functions – modes – advantages and disadvantages of road, railway, water and air transportation – storage and warehousing – meaning and importance – functions – types.

C. SALESMANSHIP

Unit V

18 Hrs

Salesmanship – salesman – qualities, duties and responsibilities, types salesman, recruitment -selection – training of salesman – - training programmes – various methods — remuneration to salesman – objectives – essentials of a good remuneration plan – methods – travelling expenses of salesman – supervision and control of salesman – Sales organization –sales department – types of sales organization– quality of sale manager – duties and responsibilities –sales promotion – advertising – media planning.

Reference Books:

- S N La – Banking Law and Practice
- E Gordan and K Natarajan – Banking Theory Law and Practice
- S S Gulsan and Gulsan Kapoor – Banking law and Practice
- K C Sherleka – Banking law and Practice

Course III

(C19FT13/E19FT03) Foreign Exchange and Credit Management

Objectives

- To introduce the environment of international finance and its implication on international business.
- To analyze the nature and functioning of foreign exchange markets, determination of exchange rates and their forecasting
- To explain the foreign exchange risks and to identify risk management strategies.
- To explore the national and international sources of finance
- To understand the various export risks and to understand how the risks would be minimized.

Unit I

18 Hrs

INTRODUCTION

Foreign exchange – player's – foreign exchange market – Types – The spot and forward markets – Hedging; Arbitrage ; Speculations – Functions

Unit II

18 Hrs

EXCHANGE RATE

Spot and forward rates: Direct rates – Indirect rates – Quotations – one-way-two-way quotations – cross rates – forward rates; arbitrage – calculation of forward differential – premium / discount.

Unit III

18 Hrs

FOREIGN EXCHANGE TRANSACTIONS:

Foreign exchange accounts: Nostro Account – LORO Account – Mirror Account – Transactions: Receipts And payments – SWIFT Transfers – Telegraphic Transfers – Demand Draft

Unit IV

18 Hrs

FORIGN EXCHANGE MANAGEMENT

Forward Exchange contracts: features of forward contract – Exchange control – risk involved – Booking of contract – Rate fixation – roll over- cancellation of forward contracts.

Unit V

18 Hrs

CREDIT MANAGEMENT

Bank finance – export credit-pre-shipment- bills of collection – deferred credit – documentary credits – revolving credit – transit credit – negotiation of documents – common discrepancies – Letter of credit – Export credit Guarantee Corporation (ECGC)

Reference Books:

- K Seethapathi – International Finance
- D N Dwivedi – International Economics
- M L Verma – Foreign Trade Management

Course IV

(C19CE10/E19CE10)Communicative English

1. **Basic Grammar:**

- a. Review of grammar
- b. Remedial study of grammar
- c. Simple sentence
- d. Word passive voice etc.

2. **Bubbling Vocabulary:**

- a. Synonyms
- b. Antonyms
- c. One – work Institution

3. **Reading and Understanding English**

- a. Comprehension passage
- b. Précis – writing
- c. Developing a story from hints.

4. **Writing English**

- a. Writing Business letters.
- b. Paragraph writing
- c. Essay writing
- d. Dialogue writing

5. **Speaking English**

- a. Expressions used under different circumstances
- b. Phonetics

Reference

1. V.H.Baskaran – “English Made Easy”
2. V.H.Baskaran – “English Composition Made Easy”
(Shakespeare Institute of English Studies, Chennai)
3. N.Krishnaswamy – “Teaching English Grammar”
(T.R.Publication, Chennai)
4. “Life Skill” – P.Ravi, S.Prabakar and T.Tamzil Chelvam,
M.S.University, Tirunelveli.

Course V

Practical I

(C19FTP1/E19FTP1) PRACTICE ON BASICS OF IMPORT-EXPORT BUSINESS

Objectives:

Students would be glad with the kind of practical knowledge they will gain in this course. The practical training faculties the students to

- Inculcate various entrepreneurial skills needed to handle entire export-import business smoothly.
- Understanding role and responsibilities of various government bodies involved in export-import business
- Thoroughly understand entire export-import regarding procedures and documents

List of Exercises

STARTING AN IMPORT- EXPORT BUSINESS IN INDIA

- Basic requirements, licenses and challenges
- How to obtain PAN Number.
- Procedure of GST Registration
- Current Bank Account.
- Bankers Certificate.
- Obtaining IEC Code Number
- Documents required for address proof
- Foreign Trade Policy of India 2015-2020
- MEIS, Merchandise Exports from India Scheme
- SEIS, Service Exports from India Scheme

PRACTICAL KNOWLEDGE ON EXPORT

- Identification of Product
- How to get Export Orders?
- Confirmation of Export orders
- Export agreement
- Export costing
- Fumigation in Export

- Excise and Customs
- Settlement of dispute in Exports and Imports
- Pre shipment bank finance
- Containerization
- Types of export containers
- Measurement of export containers

GST APPLICABILITY ON EXPORT & IMPORT

- GST Exemption list of goods and services
- HSN number or Service tariff code for GST
- Conditions when applying for refund of Input Tax Credit (ITC) under GST
- Difference between types of goods and services and types of GST
- 4 types of Goods and Services in India for GST rate
- Difference between IGST on International goods and IGST on domestic goods.
- IGST calculation under Imports.
- IGST rate on imports

PRACTICAL KNOWLEDGE ON IMPORT

- Trade Enquiry
- Import License and quota
- Obtaining Foreign Exchange
- Placing the Indent or Order
- Opening LC / Bank Guarantee
- Dispatching a Letter of Credit
- Customs Formalities for Clearing of Goods.
- Making the Payment

Semester II

Course VI

(C19FT21/E19FT04)Export-Import Procedure & Logistic Management

Objectives

Its main objective of the course is to provide the needed knowledge and skills in the import export field to the students. It provides knowledge and information on:

- International business practices
- Customs and policies
- International Supply Chain Management
- Marine Insurance
- Export Import Documentation and Procedures
- International Trade Barriers
- Risk management in export and import process.
- Strategy development for successful export import business
- How to increase presence in the global market
- Marketing logistics concept, objective, scope and its elements
- Interface between international marketing and logistics & supply chain management.
- Role of transport in logistics.
- Concept of customer service

Unit I

18 Hrs

EXPORT – IMPORT PROCEDURE

Import – Export Procedure – Basics – Process – Procedure – Import, Export Procedure – Intermediaries – Importance – Limitation

Unit II

18 Hrs

EXPORT- IMPORT DOCUMENTS:

Standardized documents – Principal documents – Export Invoice, packing list, certificate of origin – Bill of Lading, shipping order and mate's receipt, shipping bill – port trust document – Marine insurance certificate policy- Bill of exchange -GR Forms-Letter of credit- inspection certificate – Advance license– issue of purchase order – opening of letter of credit – cargo arrival notice – import invoice and packing list– retirement of document – freight certificate – local transit insurance – dealing with clearing and forwarding agents – customs assessment – payment of customs duty – taking delivery on time – demurrage – documents for postal import – documents for import by Air.

Unit III**18 Hrs****DOCUMENTS FOR CLAIMING EXPORT ASSISTANCE:**

Application form for registration – Import License of raw materials – Intermediates including components and spares. Allotment of indigenous raw materials -drawback of duties – General securities --Form B-1- Manufacture of goods under bond - Application for fixation of drawback rates. Drawback - Draw back Bill . **Specimen of Export-Import Documents**

Unit IV**18 Hrs****LOGISTIC MANAGEMENT**

Meaning – objectives of logistic management – Advantages of logistic management – Supply chain Management – Difference between Logistic and Supply chain Management. - Meaning – Information Functionality – Principles of Designing Logistics information system – Logistics information Architecture.

Unit V**18 Hrs****TRANSPORTATION WARHOUSING AND LOGISTIC COSTING**

Meaning – principles of transportation – modes of transportation; Road Transportation – merits and demerits – Railway – merits and demerits – water – merits and demerits – pipeline Transportation – merits and demerits – Air Transportation.– Need for warehousing Management – Role of Warehousing in Logistic -Types of warehouses – Accounting methods – cost identification – Accuracy Based Costing (ABC) – Economic order Quantity (EOQ).

Reference Books:

- B S Rathor and J S Rathor – Export Marketing
- AMY ZUCKEMAN – Exporting and Importing
- FEYERWEATHER – International Marketing
- Sabish C Ailawadi, Nakesh P Singh – Logistics Management
- C Ramagopal – Export and Import Procedures Documental Logistic

Course VII

(C19FT22/E19FT05)Promotion Export and Risk Coverage

Objectives

The main objective of the course is to provide the needed knowledge of Export promotion organisation and risk faced in the import export field to the students. It provides knowledge and information on:

- Organizational setup with promotes export
- Export incentives
- Production assistance facilities for exporters
- Marketing assistance for Export
- Import facilities available for exporters
- Knowledge on EPZs, EQUs, TPs, SEZs
- Knowledge on export houses and trading houses
- Understanding role and responsibilities of various government bodies involved in export-import business
- Make you understand various risks involved in export-import business and how to overcome those risks
- Provide proper guidance on various modes of payments used in export-import business and risks involved.
- Provide complete knowledge on different ways of securing the payments
- Understanding various challenges before selecting product, country, buyer and seller.

Unit I

18 Hrs

EXPORT PROMOTION ACTIVITIES

Promotions Activities characteristics of foreign Buyers – forms of export promotion – Export catalogues, house magazine – Export Advertising – Media – Trade exhibitions.

Unit II

18 Hrs

EXPORT PROMOTION COUNCILS:

Agricultural and processed food product export development authority (APEDA)
– The cashew Export promotion council of India (CEPC) – Coir Board (CB) –
Engineering Export promotion council (EEPC) – Export promotion council for
Handicrafts (ECH) – The Marine product development authority (MPED) – The
rubber board – Spices Board – Other Export Promotion Councils

Unit III

18 Hrs

PRICING FOR EXPORT

Introduction – pricing decisions - price policy – export price in relation to the
domestic price, demand based prices, leasing, transfer pricing – fixing the price
in practice – international commercial terms on price fixation.

Unit IV

18 Hrs

EXPORT RISK COVERAGE

Export credit insurance – Risk covered – political risk – risk is not covered –
exporter co – insurer – policy procedure – declaration of shipment and payment
of premium – consignment exports – credit limit – credit & line of credit-
services policy – coverage – extent of loss – premium – contribution works
policy – coverage – extent of loss.

Unit V

18 Hrs

EXCHANGE RISK MANAGEMENT:

Introduction – Exchange risk – factors affecting exchange rates – types of risk –
strength of currency – full convertibility of rupee – FEMA – Trade and exchange
risk – exchange rate and currency risk – types of exchange rates – arbitrage
and speculation.

Reference Books:

- Kathiresan and Ratha – Export Management
- Dr S Balu – International Trade
- B S Rathor & J S – Export Marketing
- M L Verma – Rat International Trade

Course VIII

(C19LS23/E19LS05)Life Skill

I Life Coping or adjustment

- (a) External and internal influence in one's life
- (b) Process of coping or adjustment
- (c) Coping with physical change and sexuality
- (d) Coping with stress, shyness, fear, anger far live and criticism.

II Attitude

- (a)Attitude
- (b)Self acceptance, self – esteem and self actualization
- (c)Positive thinking

III Problem Solving

- (a) Goal Setting
- (b) Decision Making
- (c) Time Management and stress Management.

IV Computers

- (a) Introduction to Computers
- (b) M.S.Office
- (c) Power Point

V Internet

- (a) Introduction to internet
- (b) E – mail
- (c) Browsing

References

- 1) Life Skill Programme course I & II by Dr. Xavier Alphona MCRDCE Publications. R.K.Mutt Road, Chennai – 28
- 2) ஆளுமை பண்பு வளர்த்தல் மற்றும் தகவல் தொடர்பு by M.Selvaraj Community College, Palayamkottai
- 3) “Life Skill” –P.Ravi, S.Prabahar & T.Tamil Chelvam, M.S. University, Tirunelveli

Course IX

Practical II

(C19FTP2/E19FTP2) Computerization of Export and Import Documentation

List of Exercises

- Master Documents
- Export Invoices
- Packing list / shipping bill
- certificate of origin – bill of lading
- Marine insurance certificate
- Shipment Advice – Shipment Order
- Mat's Receipts – Duty/Cass/Drawback particulars Performa invoice specimen of letter of credit
- Bill of Exchange.

Course X

(C19FTPW/E19FTPW) Internship and Project

Objectives

- The internship provides a variety of benefits for outcomes who want to broaden their changes for landing a job and jump-starting their careers. Internships the outcomes a taste of what a profession is like, help them in their career.

Internship

Field work and project – Export and Import Procedure
