

PSG COLLEGE OF ARTS & SCIENCE (AUTONOMOUS)

MCom(1B) DEGREE EXAMINATION DECEMBER 2025
(Third Semester)

Branch – INTERNATIONAL BUSINESS

INTERNATIONAL TRADE PROCEDURES - II

Time: Three Hours

Maximum: 75 Marks

SECTION-A (10 Marks)

Answer **ALL** questions

ALL questions carry **EQUAL** marks

$$(10 \times 1 = 10)$$

Cont.

SECTION - B (35 Marks)

Answer ALL questions

ALL questions carry EQUAL Marks $(5 \times 7 = 35)$

Module No.	Question No.	Question	K Level	CO
1	11.a.	Explain with an example how restricted items can affect an import business.	K3	CO1
		(OR)		
2	12.a.	Explain how improper documentation can delay customs clearance and international payments, with examples.	K4	CO2
		(OR)		
3	12.b.	Analyze how electronic systems reduce delays and errors in export-import documentation.	K3	CO3
	13.a.	Examine the role of Pre shipment finance in International trade.		
4		(OR)	K2	CO4
	14.a.	List and summarize the steps customs officers take to determine the value of exported goods.		
5		(OR)	K4	CO5
	14.b.	Explain how GST affects the cost of imported goods for businesses.		
5	15.a.	Analyze how training under the UN Green Customs initiative helps officers detect hazardous waste shipments.	K4	CO5
		(OR)		
	15.b.	Differentiate Rotterdam Convention and Stockholm Convention.		

SECTION -C (30 Marks)

Answer ANY THREE questions

ALL questions carry EQUAL Marks $(3 \times 10 = 30)$

Module No.	Question No.	Question	K Level	CO
1	16	Analyze how HS Code classification helps prevent misclassification and revenue loss in customs.	K4	CO1
2	17	Prepare a comparative analysis of manual and electronic EXIM documentation processes.	K5	CO2
3	18	Assess how PCFC helps exporters manage foreign exchange risk in volatile currency markets.	K4	CO3
4	19	Compare how customs duty is assessed on imported goods versus exported goods.	K4	CO4
5	20	Propose a strategy for Indian Customs to better enforce the Basel, Stockholm, and Rotterdam Conventions at major ports.	K5	CO5