

# L4M7 Actual Torrent: CIPS Whole Life Asset Management & L4M7 Actual Exam & L4M7 Pass for Sure



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The CIPS Whole Life Asset Management certification process for the CIPS L4M7 exam involves passing a rigorous assessment, which includes a written exam and a practical assessment. Students who pass the assessment are awarded the CIPS Level 4 Certificate in Procurement and Supply. CIPS Whole Life Asset Management certification is recognized internationally and is highly valued by employers looking for procurement professionals with this level of expertise.

CIPS L4M7 (CIPS Whole Life Asset Management) Exam is a globally recognized certification program designed for professionals who want to develop their skills and knowledge in the field of asset management. CIPS Whole Life Asset Management certification program is specifically designed for individuals who work in the public and private sectors, and who are responsible for managing assets throughout their entire lifecycle. The CIPS L4M7 Exam covers a wide range of topics, including asset management strategies, planning, design, construction, operation, maintenance, and disposal. The program is ideal for professionals who want to enhance their skills and knowledge in asset management and take their career to the next level.

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With the rapid development of information the global information has already entered into the age of which that computer network is the core. L4M7 certification test answers help people who are interested in computer network get a stepping stone to a good job. Many workers know obtaining a CIPS certification means a good job with high salary, good benefit and better life. L4M7 Certification Test Answers will be of important for you.

The CIPS L4M7 Exam is designed for those who are looking to take their career to the next level and gain a competitive edge in the industry. The CIPS L4M7 exam covers a range of topics including asset identification, classification, valuation, maintenance, and disposal. These topics are essential for anyone looking to become an asset management professional.

## CIPS Whole Life Asset Management Sample Questions (Q212-Q217):

NEW QUESTION # 212

When considering the purchase of a capital asset, there are a number of factors to consider. These include cost of operation, spares, disposal and reuse. Which other factors could be considered?

1. Who owns the equipment
2. Compatibility with existing equipment
3. Contribution to turnover
4. Cost of maintenance

- A. 2 and 4 only
- B. 1 and 4 only
- C. 1 and 3 only
- D. 3 and 4 only

**Answer: A**

### NEW QUESTION # 213

A restaurant needs to buy a new freezer. The owner applies total cost of ownership model to calculate the life-time cost of the freezer. This equipment has a price tag of \$1,000, the supplier can offer free delivery if the restaurant pays off immediately. Estimated electricity consumption of the freezer is \$200 in 5 years. The supplier ascertains that the freezer is very durable, buyer doesn't need to care about maintenance costs.

However, if the restaurant needs better protection from breakdowns, the warranty is free for the first 12 months after the purchase. This warranty package can be extended once for another 24-month period with the cost of \$75. After 5 years, the buyer will be able to resell this freezer for \$250. What would be the estimated total cost of ownership of this freezer if the restaurant owner buys the extended warranty package?

- A. \$1,525
- B. \$1,200
- C. \$1,025
- D. \$1,275

**Answer: C**

Explanation:

The total cost of ownership would be the sum of all estimated costs.

The costs are as the following:

- Purchase price: \$1,000
- Electricity consumption: \$200
- Extended warranty: \$75

Total expense = \$1,000 + \$200 + \$75 = \$1,275. Then subtract the resale price from this sum, the total cost of ownership is \$1,025.

### NEW QUESTION # 214

An organisation needs to determine whether to lease a piece of equipment or purchase it outright. From the following statements, which ones describe the advantages for a procurement organisation to lease rather than to purchase outright?

- \* Capital allowances may be set against tax, and grants may be available
- \* There is no initial investment which would tie up the organisation's working capital
- \* It would protect against technological obsolescence as equipment can be replaced as required
- \* The total cost may be higher than purchasing the equipment outright

- A. 2 and 3 only
- B. 3 and 4 only
- C. 1 and 2 only
- D. 2 and 4 only

**Answer: A**

Explanation:

Leasing offers several advantages in procurement, particularly in high-value asset management:

- \* No initial investment: Leasing eliminates the need for a significant upfront capital outlay, preserving working capital for other purposes.
- \* Protection against obsolescence: Leasing agreements often allow organizations to upgrade equipment, thus mitigating risks related

to technology becoming outdated.

While capital allowances (option 1) may be relevant in purchases, they do not apply to the leasing advantage.

Option 4, highlighting the total cost, is typically a disadvantage of leasing, not an advantage, as leasing can be more costly over time compared to an outright purchase.

### NEW QUESTION # 215

A construction organization requires specialist equipment for digging deep foundations. Which of the following circumstances would result in the hire of equipment rather than leasing it?

- A. The expected frequency of use, the storage available, and the lease cost of the equipment compared to hiring it
- B. The finance available and the potential profits available on the eventual sale of the leased equipment compared to hire costs
- C. The results of a discounted cost analysis using comparative weekly payments for both hire and lease options
- D. The subjective assessment of multiple factors for both hire and lease by the directors

**Answer: A**

Explanation:

Hiring is often preferred when:

\* Frequency of use is low: If equipment is only needed occasionally, hiring is more economical.

\* Storage is unavailable: Leased equipment needs storage, which incurs additional costs.

\* Lease costs exceed hiring costs for limited use.

Whole-life asset management emphasizes cost-efficient solutions, and hiring equipment for limited use reduces unnecessary expenses compared to leasing or purchasing.

### NEW QUESTION # 216

A company has obsolete inventories and it must write off these inventories. How does writing off inventories impact on the company's financial statements?

1. Stock increases
2. Stock decreases
3. Profit increases
4. Profit decreases

- A. 2 and 4 only
- B. 1 and 3 only
- C. 1 and 4 only
- D. 2 and 3 only

**Answer: A**

Explanation:

An inventory write-off is a process of removing from the general ledger any inventory that has no value.

Using the direct write-off method, a business will record a credit to the inventory asset account and a debit to the expense account.

For example, say a company with \$100,000 worth of inventory decides to write off \$10,000 in inventory at the end of the year.

First, the firm will credit the inventory account with the value of the write-off to reduce the balance. The value of the gross inventory will be reduced as such:  $\$100,000 - \$10,000 = \$90,000$ . Next, the inventory write-off expense account will be increased with a debit to reflect the loss.

The expense account is reflected in the income statement, reducing the firm's net income and thus its retained earnings. A decrease in retained earnings translates into a corresponding decrease in the shareholders' equity section of the balance sheet.

If the inventory write-off is immaterial, a business will often charge the inventory write-off to the cost of goods sold (COGS)

account. The problem with charging the amount to the COGS account is that it distorts the gross margin of the business, as there is no corresponding revenue entered for the sale of the product. Most inventory write-offs are small, annual expenses. A large inventory write-off (such as one caused by a warehouse fire) may be categorized as a non-recurring loss.

Reference:

- CIPS study guide page 86-90

- Inventory Write-Off

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## NEW QUESTION # 217

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