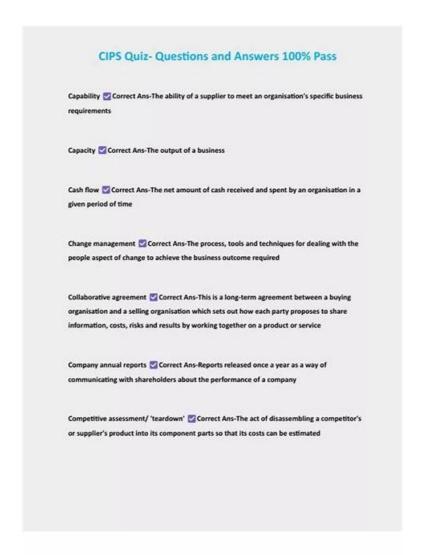
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# **CIPS L4M4 Exam Syllabus Topics:**

Topic	Details
Topic 1	Understand the key processes that can be applied to the analysis of potential external suppliers:
Topic 2	<ul> <li>This section examines analyzing market data, obtaining quotations</li> <li>tenders, and assessing responses. The sub-topics focus on key processes for evaluating potential suppliers.</li> </ul>

Topic 3	<ul> <li>Understand options for sourcing requirements from suppliers: This section covers the sourcing process, approaches, options, and award criteria for obtaining requirements from suppliers. The sub-topics provide a foundation for strategic sourcing.</li> </ul>
Topic 4	Understand compliance issues when sourcing from suppliers: It explores legislative, regulatory, and organizational requirements for sourcing. It compares the use of audit and other mechanism of feedback.

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# CIPS Ethical and Responsible Sourcing Sample Questions (Q125-Q130):

# **NEW QUESTION # 125**

Incoterms are divided into four main groups to follow the movement of goods covering the exporter's premises, export and import points, and cost and risk. Which letters represent the four groups of Incoterms?

- A. B, C, F, and G
- B. E, F, C, and D
- C. E, F, B, and C
- D. A, B, C, and D

#### Answer: B

# Explanation:

Incoterms are grouped as E (Ex Works), F (Free Carrier), C (Carriage Paid To), and D (Delivered Duty Paid), reflecting various stages of responsibility transfer between buyer and seller. Understanding Incoterms is critical for responsible sourcing, as it clarifies logistics and cost responsibilities.

## **NEW QUESTION # 126**

What is a risk of pre-warning a supplier that you will conduct an audit of their facilities?

- A. they will not be able to make that time and date
- B. they will not achieve KPIs
- C. they may coach staff in what to say
- D. they will not perform regular duties that day

#### Answer: C

#### Explanation:

A risk of pre-planning an audit is the supplier has time to prepare for it. It's a good thing in that they can get their paperwork in order but the downside is they can overprepare so you don't get a realistic representation of what they're doing. One way they can do this is coaching staff in what to say to the auditors.

#### **NEW QUESTION # 127**

Intra-company trading allows business units within a large enterprise to supply goods or services to another.

What are the likely objectives of intra-company trading?

Enhances production capacity utilisation

Offsets some of the fixed costs of the supplying entity

Compensates the supplying unit for the less effective technology applied Ensures internal technology always out-performs that of external suppliers

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

#### Answer: C

#### Explanation:

Intra-company trading aims to optimize internal resources by enhancing production capacity utilization and offsetting fixed costs. By supplying goods or services internally, organizations can achieve economies of scale and better allocate resources. However, compensating for less effective technology or ensuring superior internal technology over external suppliers are not primary objectives of intra-company trading.

#### Reference:

CIPS Level 4 Diploma in Procurement and Supply, L4M4 Study Guide, Section 1.1.2: Make or buy decisions and the role of intracompany trading

#### **NEW QUESTION # 128**

Why is it important, when awarding high-value contracts, for a buyer to conduct a financial assessment of a supplier?

- A. The buyer must ensure continuity of supply because financial problems of a supplier could affect the supply
- B. Financial assessments provide a holistic view of a company's capability, including quality and delivery performance
- C. A supplier who is highly profitable will be charging prices higher than the average market rate
- D. If a supplier has a high credit score, this means it pays its own suppliers late, which could result in stock outs

#### Answer: A

#### Explanation

Financial assessments help ensure a supplier can meet the demands of a high-value contract without disruptions. This aligns with responsible sourcing principles by promoting stable supplier relationships and reducing the risk of supply chain interruptions due to financial instability.

# **NEW QUESTION # 129**

A company's balance sheet will show you which of the following?

- A. revenue, profit and expenses
- B. equity, assets and liabilities
- C. profit, loss and assets
- D. cash coming in and out of the business

#### Answer: B

## Explanation:

a balance sheet shows 'equity, assets and liabilities'. The other financial statements you need to know for this exam are cash flow statements and and income statements.

If you're not familiar with these three I strongly recommend you do some further reading on this before the exam if you can. This is helpful: How the 3 Financial Statements are Linked Together - Step by Step (corporatefinanceinstitute.com)

#### **NEW QUESTION #130**

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