

# L4M7 Training Pdf & Online L4M7 Version

**L4M7 - Whole Life Asset Management**  
**Practice Questions - September 19<sup>th</sup> 2019**  
**Timed Test – 1hr 30mins**

1. Ending inventory represents the total amount of inventory held by and organisation at the end of an accounting period. Using the following information, calculate the ending inventory for the organisation. Opening inventory is 600 units, demand is 900 units and production is 700 units.
  - 200 units
  - 500 units
  - 325 units
  - 400 units
  
2. For and organisation to create a business case for the investment in a new piece of equipment, it will need to consider what the Life-Cycle Cost (LCC) will be. What is the formula that needs to be used to determine the Life Cycle Costs?
  - $LCC = \text{capital cost} + \text{lifetime operations cost} + \text{lifetime maintenance costs} + \text{disposal cost} - \text{residual value}$
  - $LCC = \text{capital cost} + \text{lifetime operations cost} + \text{lifetime maintenance costs} + \text{disposal cost} - \text{general overhead costs}$
  - $LCC = \text{capital costs} + \text{lifetime direct costs} + \text{lifetime overheads} + \text{lifetime fixed costs} - \text{residual value}$
  - $LCC = \text{capital costs} + \text{lifetime labour cost} + \text{lifetime material costs} + \text{disposal costs} - \text{residual value}$

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## CIPS Whole Life Asset Management Sample Questions (Q102-Q107):

### NEW QUESTION # 102

Which of the following are considerations for the socially responsible aspect of the disposal of goods?

1. Ensuring that the public is safeguarded from the short-term and long-term effects of the disposal
2. Ensuring that the organisation arranging for disposal gets value for money from the disposal process
3. Ensuring that there is limited damage to the environment caused by the disposal
4. Ensuring that the disposal of goods minimises the risk and impact to the staff and community

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

**Answer: C**

### NEW QUESTION # 103

A manufacturer has discovered that some of the stock in its storeroom is obsolete and now wishes to take the appropriate action. Should the manufacturer write the stock off?

- A. No, the best approach would be to leave the stock where it is
- B. No, it should be included with the closing stock
- C. Yes, this will increase the sales for the period
- D. Yes, as it has no value it must be written off

**Answer: D**

### NEW QUESTION # 104

Bulk loose coal that requires massive handling system should be stored in which area?

- A. Chill hub
- B. Heating warehouse
- C. Store
- D. Stockyard

**Answer: D**

Explanation:

Materials that will not easily deteriorate, are generally stored in open or fairly covered areas (stockyard). The materials are usually in bulk, like steel plates or coils casting, timber coal, steel barrels, cable drums, piping, lampposts, lorries, etc.

Stockyards are open or semi-covered areas that are used for the following:

- Bulk loose or packaged materials
  - Bulky or oversized items that may be difficult to move inside
  - Materials that may require specialised handling, loading or unloading
- Below image shows the example of a stockyard that stores loose coal and its handling system.

LO 1, AC 1.1

### NEW QUESTION # 105

Which of the following is the formula for calculating the re-order level?

- A. Required level of safety stock x Average usage in a lead-time.
- B. Required level of safety stock - Average usage in a lead-time
- C. Average usage in a lead-time + Required level of safety stock
- D. Average usage in a lead-time / Required level of safety stock

**Answer: C**

Explanation:

In management accounting, reorder level (or reorder point) is the inventory level at which a company would place a new order or start a new manufacturing run.

Reorder level depends on a company's work-order lead time and its demand during that time and whether the company maintain a safety stock.

If a company maintains a safety stock, reorder level calculation changes are follows:

Reorder Level = Average Demand × Lead Time + Safety Stock

### NEW QUESTION # 106

ANTA Logistics is looking for a place to build a new, integrated cold chain facility, "Chill Hub", to its customers. Which of the following need to be considered when selecting the location of the new facility? Select TWO that apply.

- A. Availability of the building
- B. Volume of obsolescent stock
- C. Accessibility to roads and highways
- D. Availability of product coding system
- E. Ease of objective forecasting on inventory level

**Answer: A,C**

Explanation:

There are many different factors that must be considered when assessing warehouse and stock locations:

- \* Operating cost of the location or area
- \* Availability and suitability of warehouses
- \* Availability of manpower or labour
- \* Proximity to suppliers and customers
- \* Access to transport infrastructure (domestic and international)
- \* The political and security environment of the location

LO 1, AC 1.1

### NEW QUESTION # 107

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