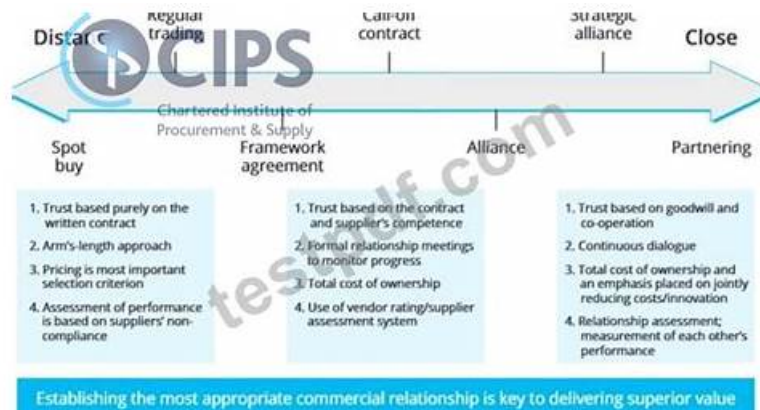


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CIPS L4M5 Commercial Negotiation exam is designed to test the knowledge and skills of procurement professionals in commercial negotiations. L4M5 exam is part of the Chartered Institute of Procurement and Supply (CIPS) Level 4 diploma in procurement and supply. Commercial negotiation is a critical skill that procurement professionals must have to be successful in their roles. L4M5 exam assesses the candidate's understanding of the negotiation process, tactics, and strategies, among other essential skills.

CIPS L4M5 Exam is a Level 4 qualification under the Chartered Institute of Procurement and Supply (CIPS) program, which is considered as the leading global professional body for procurement and supply chain management. L4M5 exam is intended for individuals who have completed the CIPS L3M3 (Procurement Practice) or L3M5 (Advanced Certificate in Procurement and Supply Operations) qualifications or have equivalent experience in procurement and supply chain management.

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CIPS Commercial Negotiation Sample Questions (Q321-Q326):

NEW QUESTION # 321

Which type of question is most effective for checking facts in negotiation?

- A. Closed
- B. Open
- C. Leading
- D. Hypothetical

Answer: A

Explanation:

Closed questions (requiring yes/no or factual answers) are best for verifying facts, ensuring clarity and accuracy. Open questions are

useful for exploration, while hypothetical test possibilities, and leading steer responses. In negotiation, closed questions confirm details such as prices, quantities, or deadlines, preventing ambiguity in agreements. CIPS stresses using the full range of question types strategically, with closed questions essential in finalising commitments.

Reference: CIPS L4M5 (2nd ed.), LO 3.2 - Questioning techniques: closed vs open vs hypothetical.

NEW QUESTION # 322

Which of the following are typical characteristics of activity-based costing (ABC) method? Select TWO that apply.

- A. ABC has tended to over cost products on long runs and under cost those on short runs
- B. Costs are allocated based on volume
- C. Limited understanding of true costs incurred
- **D. Variable and all related overhead expenses are specifically assigned to a business activity**
- **E. ABC provides the information required to take action and realise improvements**

Answer: D,E

Explanation:

Activity-based costing is an alternative approach to traditional absorption costing. The characteristics of these two methods are illustrated in the graph below:

Graphical user interface, text, chat or text message, website Description automatically generated

□

NEW QUESTION # 323

Which of the following is a challenge when calculating absorption costing?

- A. Attributing fair cost drivers and cost pools to each unit of production
- **B. Attributing a fair amount of overhead to each unit of production**
- C. Understanding the profit element as a percentage of selling price
- D. Understanding the profit element as a percentage of cost

Answer: B

Explanation:

Absorption costing allocates indirect overheads to units, which is inherently judgemental; selecting allocation bases that "fairly" load overhead to products is the well-known difficulty. (By contrast, option B describes activity-based costing concepts-cost pools and drivers.) Reference: CIPS L4M5 (2nd ed.), LO 2.2 - Costing methods (absorption vs ABC) for negotiation preparation.

NEW QUESTION # 324

Jessica Taylor, a senior buyer, is reflecting on her most recent negotiation. She has been asked by her manager to create a written record of performance. Which of the following should Jessica include in this negotiation performance report? Select THREE that apply:

- **A. Evaluation of the negotiator's performance**
- B. Other suppliers that could have been used
- **C. A comparison of actual versus set objectives**
- **D. A detailed pricing structure**
- E. Travel expenses to attend the meeting
- F. A checklist of for future

Answer: A,C,D

Explanation:

Reference: CIPS L4M5 Study Guide, Section 3.3 - Reviewing Negotiation Outcomes

NEW QUESTION # 325

Which type of power is considered the opposite of coercive power?

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