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>> L4M2テスト内容 <<

試験の準備方法-有難いL4M2テスト内容試験-高品質なL4M2参考書勉強

L4M2のCIPS試験問題の高い合格率は98%~100%であるため、正確かつ最新のL4M2試験トレンドで市場に並ぶものがないと誇らしげに主張できます。成功をもたらす当社の強みと、取得する意図のある認定を疑うことはありません。L4M2実践教材を使用して、候補者の勝利をますます証明しています。Fast2testあなたは彼らのような勝者の一人になると信じています。Defining Business NeedsのL4M2学習教材を購入するだけで、より明るい未来を手にすることができます。

CIPS Defining Business Needs 認定 L4M2 試験問題 (Q231-Q236):

質問 # 231

Why should procurement professionals develop business case before seeking approval to purchase capital equipment?

- A. Devising business case may prompt the procurement to consider different options
- B. A business case can be used as a replacement of purchase order
- C. Using business case will prevent new entrants from entering the supply market
- D. Business case is a tool that eliminates all risks associated with the project

正解: A

解説:

A business case is developed during the early stages of a project and outlines the why, what, how, and who necessary to decide if it is worthwhile continuing a project. One of the first things you need to know when starting a new project are the benefits of the proposed business change and how to communicate those benefits to the business.

Preparing the business case involves an assessment of:

- Business problem or opportunity
- Benefits
- Risk
- Costs including investment appraisal
- Technical solutions
- Timescale
- Impact on operations
- Organizational capability to deliver the project outcomes

These project issues are an important part of the business case. They express the problems with the current situation and demonstrate the benefits of the new business vision. Making business case with multiple options and choices also prompts the procurement and senior management to consider alternatives. As a result, the organisation may opt out the best option.

The business case brings together the benefits, disadvantages, costs, and risks of the current situation and future vision so that executive management can decide if the project should go ahead.

Reference:

- CIPS study guide page 19-21
 - How to Write a Business Case - Template & Examples | Adobe Workfront
- LO 1, AC 1.1

質問 # 232

Royal Navy is preparing a through-life contract. They put to the contract a term on rectification of operational defects and planning and delivery of Fleet Time Support Periods. Which part of through-life requirement does this term belong to?

- A. Manufacture
- B. In-service support
- C. Customer support

- D. Installation

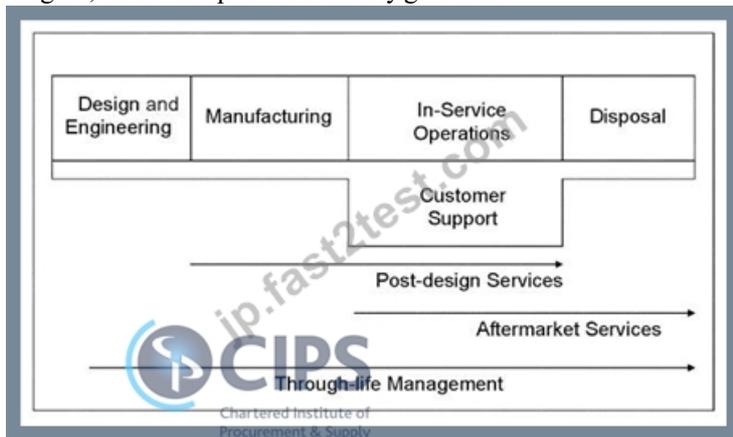
正解: B

解説:

There are 6 main components of the through-life requirements of an asset: Design, Manufacture, Installation, In-service support, Decommission and disposal and Customer support.

Rectification of operational defects and planning and delivery of Fleet Time Support Periods are maintenance activities which belong to in-service support. You may have chosen Customer support. However, in through-life asset management context, customer support does not include maintenance services. Instead, it is the services that go along the stages of asset life. It may include consulting, communication and information exchange.

Diagram, table Description automatically generated



Source: Andrew Graves

Reference: CIPS page 130-131

LO 3, AC 3.2

質問 # 233

When preparing through-life specification, which of the following requirements should procurement team define besides the physical asset? Select TWO that apply.

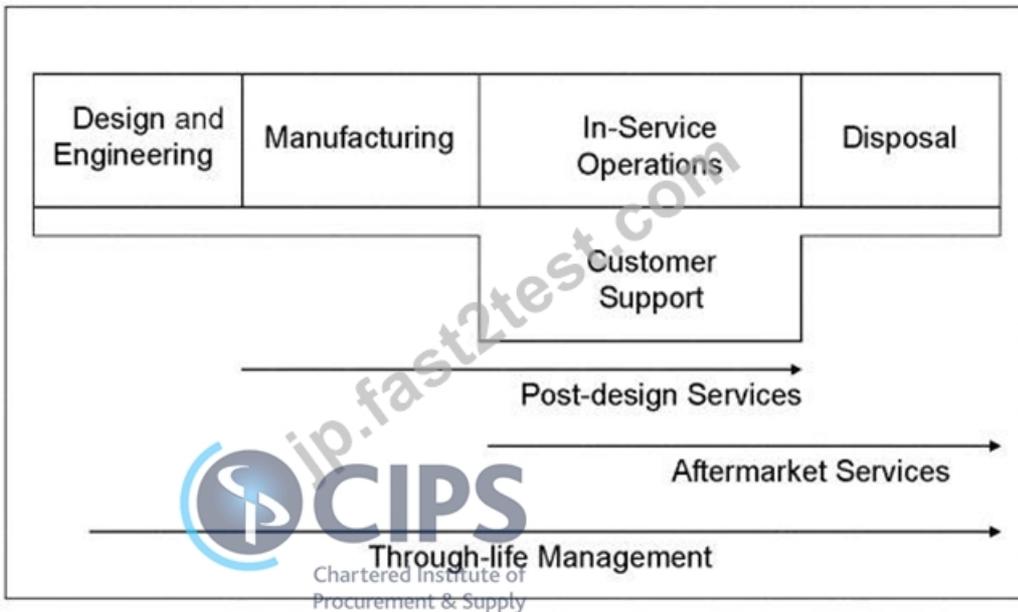
- A. Available substitute
- B. Customer service
- C. Logistics and installation
- D. Market analysis
- E. Objectives

正解: B、C

解説:

Through-life Management involves the life-cycle management of the products, services and activities required to deliver a fully integrated capability to the customer, while reducing the cost of ownership for the customer.

Diagram, table Description automatically generated



Source: Andrew Graves

With through-life management, buyer not only cares about the physical asset but also other factors like customer services and maintenance.

質問 # 234

British Steel needs to source a set of instruments that will improve quality of steel. Without these instruments British Steel will lose control of the temperature. The bucket may freeze up, or if it is too hot it leaks out of the casting process, damaging the machine. There is limited supply on the market and quality varies greatly.

Which of the following will be the most appropriate managing approach to procure these items?

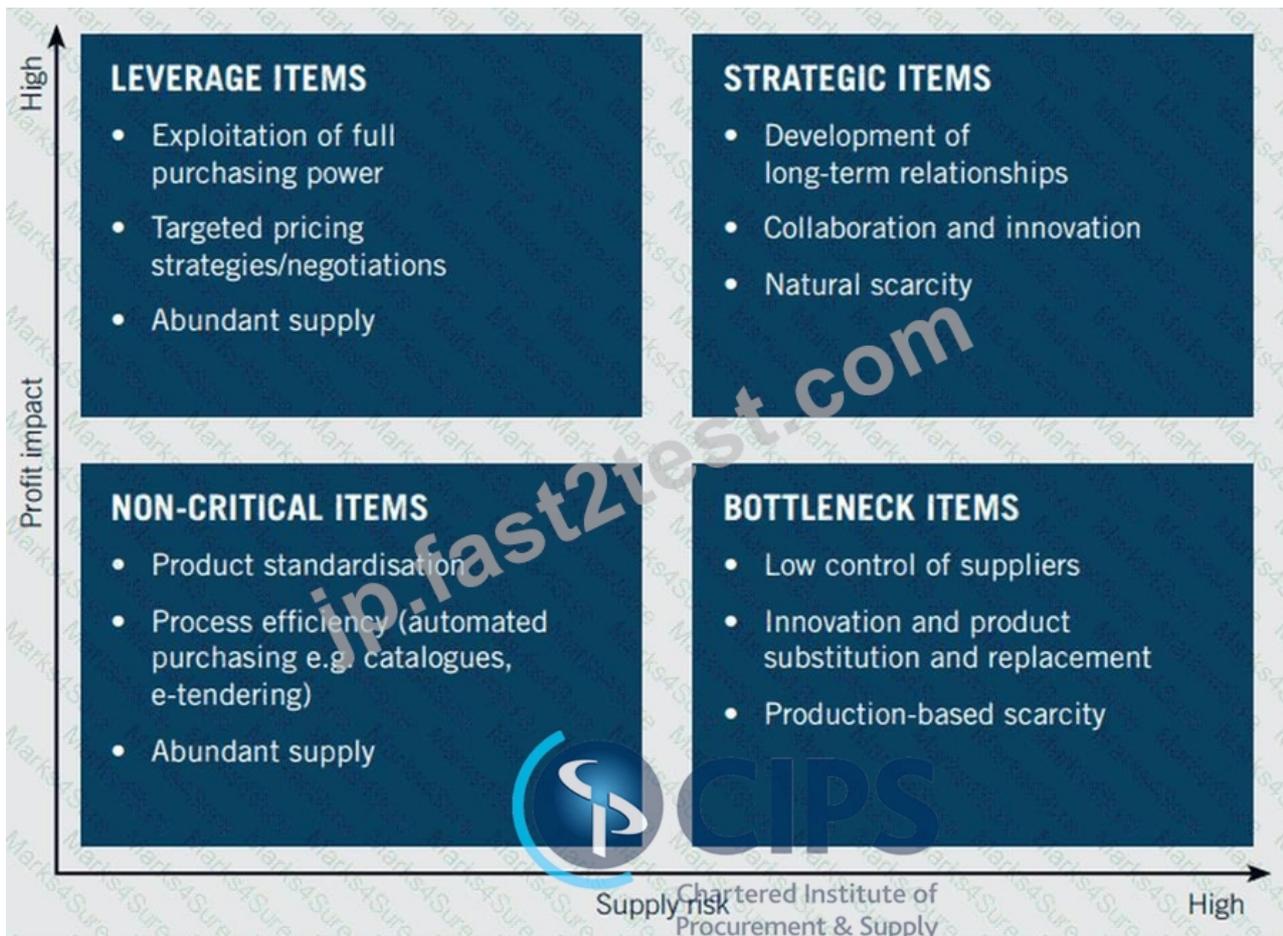
- A. Leverage market competition to drive down cost
- B. Bundle these instruments into larger contract
- C. Seek continuity of supply
- **D. Form partnership with supplier**

正解: D

解説:

The instrument plays a crucial role in steel manufacturing because it presents in the majority of products, in which case lacking this instrument would have significant impact on the organisation's output (production lines stop or damaging other machine). Otherwise, the risk of supply is high because there is limitation in supply. Therefore, it is considered as a strategic item in term of Kraljic's portfolio matrix. Procurement manager should form partnership with suppliers to maximise the value.

The following graph illustrates Kraljic's portfolio matrix:



Reference: CIPS Study guide page 84.

LO 2, AC 2.1

質問 # 235

A company buys components from its supplier. However, the supplier has not sent the invoice to the buyer and the buyer will not pay until next month. How will that amount of money be shown in the financial statements of the buying organization?

- A. Tax liabilities
- **B. Accrued expense**
- C. Accrued interest
- D. Accounts payable

正解: B

解説:

The buyer won't pay the supplier until next month. This is a liability to the buyer. This amount can be recorded as accrued expense or accounts payable. On the other hand, the supplier has not sent the invoice, so it should be accrued expense.

Both accounts payables and accrued expenses are liabilities. Accounts payable is the total amount of short-term obligations or debt a company has to pay to its creditors for goods or services bought on credit. With accounts payables, the vendor's or supplier's invoices have been received and recorded.

On the other hand, accrued expenses are the total liability that is payable for goods and services that have been consumed by the company or received. However, accrued expenses are those bills in which an invoice or bill has not yet been received. As a result, accrued expenses can sometimes be an estimated amount of what's owed, which is adjusted later to the exact amount, once the invoice has been received.

Conversely, accounts payable should represent the exact amount of the total owed from all of the invoices received.

Reference:

- CIPS study guide page 55-56

- Understanding Accrued Expenses vs. Accounts Payable (investopedia.com) LO 1, AC 1.4

質問 # 236

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