

L3M6考試內容 & L3M6最新考證



Kasneb
CFA PART 1 SECTION 1
MANAGEMENT ACCOUNTING

WEDNESDAY 25 November 2020. Time Allowed: 3 hours.
Answer ALL questions. Marks allocated to each question are shown at the end of the question. Show ALL your workings.

QUESTION ONE
(15) Mega Ltd is a manufacturing firm operating in the textile industry. The company recorded the following transactions in relation to product BT during the month of January 2020.

Date	Quantity (Units)	Purchase Unit price (KSh)	Quantity (Units)	Sales Unit price (KSh)
January 1	1,000	0.80		
3	4,000	1.00		
8	10,000	1.25	15,000	2.00
13			6,000	2.00
17			8,000	2.00
20	15,000	1.80		
23	7,000	2.20	11,000	2.00
25			10,000	2.00
27			300	2.10

Additional information:

- The opening inventory of product BT on 1 January 2020 comprised of 9,500 units purchased at a cost of Sh 1.25 per unit.
- On 9 January 2020, the company reported a shortage of 300 units.
- On 18 January 2020, 600 units of the sales sold on 17 January 2020 were returned by the customer.

Required:

- A state ledger account for the month of January 2020 using first in first out (FIFO) method of inventory valuation. (10 marks)
- The value of the closing stock. (2 marks)

(16) Limes Company, specialised in the manufacture of building vehicle used in the construction industry. The last transaction of the company has prepared a schedule of estimated overhead cost on the assumption that production will be 170,000 blocks.

Overhead costs have been classified as fixed and variable costs by the company's cost accountant as indicated below:

Overheads	Amount
Shs "000"	
Indirect materials	5,700 (all variable)
Indirect labour	8,100 (all variable)
Rent and rates	2,800 (all fixed)
Machinery depreciation	1,700 (all fixed)
Maintenance	6,200 (5,100 variable)
Technical support	1,600 (all fixed)
Storage cost	4,500 (4,000 variable)
Heat and light	3,400 (3,000 fixed)
Water bill	1,200 (600 fixed)
Transport	2,000 (1,000 fixed)
Supplies	4,000 (all variable)

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在IT行業中工作的人們現在最想參加的考試好像是CIPS的認證考試吧。作為被廣泛認證的考試，CIPS的考試越來越受大家的歡迎。其中，L3M6認證考試就是最重要的一個考試。這個考試的認證資格可以證明你擁有很高的技能。但是，和考試的重要性一樣，這個考試也是非常難的。要通過考試是有些難，但是不用擔心。PDFExamDumps可以帮助你通過L3M6考試。

根據最新的擬真試題資訊，CIPS L3M6 認證擬真試題更新了，該擬真試題評估的適當性和資料的品質進行資料集成的積極性。本擬真試題已經幫助很多的考生順利通過 L3M6 考試，獲取證書。CIPS L3M6 認證擬真試題是有經驗的專家根據最新的考試指南編訂，經過很多次測驗適合全球考生使用，考生可以享受一年更新服務。考生可以參照最新的 L3M6 認證部分模擬試題。

>> L3M6考試內容 <<

L3M6最新考證，L3M6考證

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CIPS L3M6 考試大綱：

主題	簡介
主題 1	• Understand the Environmental Impact of Procurement and Supply: This section evaluates the skills of Supply Chain Analysts in understanding how procurement affects the environment. It explores global challenges such as balancing globalization with green logistics, public awareness, external pressures, and international regulations. The environmental impact of transportation and storage is covered, including air pollution, carbon footprint calculations, noise pollution, accidents, and land use. Additionally, it highlights the government's role in promoting sustainability through policies like greener transport modes, energy efficiency, and emission reduction.
主題 2	• Understand Methods for the Storage and Movement of Inventory: This section assesses the expertise of Warehouse Managers in inventory storage and movement methods. It includes principles of warehouse design, focusing on location, layout factors such as flow and space utilization, and flexibility. It also explains various types of warehousing equipment like material handling systems, palletization techniques, packaging standards, and automation technologies that align with environmental standards.
主題 3	• Understand the Environmental Impact of Warehousing and Distribution: This section targets Logistics Coordinators and examines how warehousing and distribution contribute to environmental challenges. Topics include air pollution, carbon footprint, noise pollution, accidents, land use, and visual intrusion. It also discusses the environmental costs associated with logistics activities such as greenhouse gas emissions and global warming and strategies to mitigate these impacts. The role of government policies in sustainable logistics is emphasized, including reducing freight intensity, improving utilization rates, promoting greener transport modes, enhancing energy efficiency, and cutting emissions.
主題 4	• Understand the Concepts of Sustainability and Corporate Social Responsibility (CSR): This section of the exam measures the knowledge of Procurement Specialists and covers the foundational concepts of sustainability and CSR. It explains how sustainability involves meeting present needs without compromising future generations' ability to do the same. The focus extends beyond traditional economic criteria, incorporating environmental and social impacts into procurement decisions. CSR emphasizes extending corporate goals to include social responsibility, promoting good citizenship, and encouraging positive impacts on stakeholders, including social, economic, and cultural diversity.

最新的 CIPS Level 3 Advanced Certificate in Procurement and Supply Operations L3M6 免費考試真題 (Q29-Q34):

問題 #29

Buildings that reduce or eliminate the negative impacts they have on the environment, and can even create positive impacts, which can be achieved in the design, construction, or operation phase, are known as what?

- A. Red Buildings
- B. Yellow Buildings
- C. Blue Buildings
- **D. Green Buildings**

答案：D

解題說明：

Green Buildings are designed, constructed, and operated to minimize or eliminate negative environmental impacts (e.g., energy waste, emissions) and potentially generate positive outcomes (e.g., carbon sequestration, biodiversity support). The CIPS L3M6 module defines them as structures incorporating sustainable features like energy-efficient systems, renewable energy, and eco-friendly materials across all phases-design (e.g., orientation for sunlight), construction (e.g., low-impact methods), and operation (e.g., smart energy management). Examples include LEED-certified buildings, which align with LO2's focus on reducing construction's ecological footprint.

Reference:

問題 #30

Social, economic, and environmental aspects should inform the design and construction of a warehouse. Which aspect would you be considering thermal, acoustic, and lighting comfort?

- A. Environmental objective
- **B. Social objective**
- C. Economic objective

答案: B

解題說明:

Thermal, acoustic, and lighting comfort relate to the well-being of warehouse staff, a social objective. The CIPS L3M6 syllabus links these factors to creating a worker-friendly environment, distinguishing them from economic (cost) or environmental (sustainability) goals, making this the correct answer.

Reference:

問題 #31

_____ costs of environmental damage caused by logistics include the impact on organizations' profit.

- **A. Economic**
- B. Social
- C. Ecological

答案: A

解題說明:

Economic costs (C) relate to financial impacts on organizations, such as reduced profits due to environmental damage (e.g., fines, cleanup costs), as per the CIPS L3M6 syllabus. Social costs (A) affect public health and communities, while ecological costs (B) concern ecosystems. Monitoring economic costs is key to CSR, ensuring sustainability doesn't erode profitability.

Reference:

問題 #32

Land take can have knock-on effects, e.g., supply chains may build up in the location, which creates more employment opportunities, which brings more people to the area, which can then lead to housing and schools being built.

- **A. TRUE**
- B. FALSE

答案: A

解題說明:

Land take triggers cascading effects: new factories attract supply chains, jobs draw residents, and population growth spurs infrastructure (housing, schools). The CIPS L3M6 module notes this in LO2 as an environmental and social impact, often increasing emissions but also economic activity-a true statement.

Reference:

問題 #33

Which of the following warehouse and store impacts on the environment would you be considering with long-term, regular exposure to HAV leading to vibration white finger and carpal tunnel syndrome?

- A. Land take
- B. Accidents/risks
- C. Noise pollution

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