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## CIPS Whole Life Asset Management Sample Questions (Q155-Q160):

### NEW QUESTION # 155

An organisation always obtains negative cash flow regarding removal and disposal of assets. Is this statement true?

- A. No, disposal of assets always bring positive cash flow to the organisation
- B. Yes, some assets require enormous decommissioning costs
- **C. No, the organisation may recover the value of the assets by reselling it**
- D. Yes, the organisation incurs high maintenance cost during the disposal processes

**Answer: C**

Explanation:

Assets in their end of life need to be removed or disposed. Though an organisation can incur some costs in decommissioning or removal of the assets, it may recover costs by reselling the assets. Therefore, sometimes the organisation can gain positive cash flow from removal and disposal of assets. The answer should be "No, the organisation may recover the value of the assets by reselling it".

LO 3, AC 3.3

#### NEW QUESTION # 156

Which of the following correctly describes the triple bottom line?

- A. People, Planet, Project
- **B. People, Planet, Profit**
- C. Professional, Planet, Profit
- D. People, Product, Profit

**Answer: B**

Explanation:

The triple bottom line is a sustainability framework that examines a company's social, environment, and economic impact (or People, Planet, Profit).

Reference:

- 25 Years Ago I Coined the Phrase "Triple Bottom Line." Here's Why It's Time to Rethink It.

- CIPS study guide page 202

LO 3, AC 3.3

#### NEW QUESTION # 157

Which of the following code systems is commonly used by governments as a basis for their Customs tariffs and for the collection of international trade statistics?

- **A. The Harmonized Commodity Description and Coding System**
- B. Global Trade Item Number
- C. Global Location Number
- D. The International Mobile Equipment Identity

**Answer: A**

Explanation:

The Harmonized Commodity Description and Coding System, also known as the Harmonized System (HS) of tariff nomenclature is an internationally standardized system of names and numbers to classify traded products. It came into effect in 1988 and has since been developed and maintained by the World Customs Organization (WCO) (formerly the Customs Co-operation Council), an independent intergovernmental organization based in Brussels, Belgium, with over 200 member countries.

The Global Trade Item Number (GTIN) is an identifier for trade items, developed by GS1. Such identifiers are used to look up product information in a database (often by entering the number through a barcode scanner pointed at an actual product) which may belong to a retailer, manufacturer, collector, researcher, or other entity.

The Global Location Number can be used by companies to identify their locations, giving them complete flexibility to identify any type or level of location required.

The International Mobile Equipment Identity (IMEI) is a number, usually unique, to identify 3GPP and iDEN mobile phones, as well as some satellite phones.

Reference: CIPS study guide page 39

LO 1, AC 1.2

#### NEW QUESTION # 158

A procurement professional is working with a colleague from finance because the organization has been spending more money recently on inventory items. This is impacting the organization's working capital. In particular, they are concerned that average inventory levels have increased significantly year-on-year. Which of the following should they calculate to help in their investigation?

- **A. Rate of stock turn**
- B. Cash flow forecast
- C. Profit margin
- D. Age of receivables

**Answer: A**

Explanation:

The rate of stock turn (inventory turnover ratio) measures how often inventory is sold and replaced over a period. A lower turnover

ratio indicates that inventory is sitting longer, tying up working capital. Calculating this rate helps procurement and finance assess inventory management efficiency, a key focus in whole-life asset management for optimizing working capital and reducing holding costs.

#### NEW QUESTION # 159

A manufacturing company warehouse manager has recently decided to adopt a cross-docking system for some of the components held in storage. Which of the following is associated with goods in cross-docking?

- A. Cross-docking leads to increased finished goods delivery costs
- B. Cross-docking significantly increases delivery lead times
- C. Cross-docking eliminates any inventory losses
- D. Cross-docking reduces or eliminates storage requirements

**Answer: A**

#### NEW QUESTION # 160

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