

2026 L4M3–100% Free Exam Dumps Free | Accurate L4M3 Certification Questions

ફલાહી કાર્ટરફલ. તાડેન્ધર		
તારીખ : 09-02-2026	ધોરણ 12: કોમર્સ નામાનાં મૂળતત્વો પ્રિવોર્ડ એક્સામ પ્રેક્ટીસ પેપર	કુલ ગુણ : 100
* નીચે આપેલા વિકલ્પોમાંથી સાચો વિકલ્પ પસંદ કરીને જવાબ લખો : (દરેક પ્રશ્નનો 1 ગુણ છે.) [20]		
1. જો ભાગીદારી કરારનામાં મૂકી પર વ્યાજની જોગવાઈ કરવામાં ન આવે હોય, તો કેટલા ટકા વ્યાજ આપવું ? (A) 6 % (B) 9 % (C) 12 % (D) કંઈ નહિ		
2. ભાગીદારના ચાલુ ખાતાની ઉધાર ભાડી નું વ્યાજ પેઢી માટે શું ગણાય ? (A) ખર્ચ (B) દેવું (C) આવક (D) નુકસાન		
3. જ્યાં વ્યક્તિગત કૌશલ્ય મહત્વનું હોય ત્યાં પાધડી હોય છે. (A) વધુ (B) ઓછી (C) શુન્ય (D) ઋણ		
4. અધિક નફો એટલે (A) રોકાણેલી મૂકી - અપેક્ષિત નફો (B) અપેક્ષિત નફો - રોકાણેલી મૂકી (C) સરેરાશ નફો - અપેક્ષિત નફો (D) અપેક્ષિત નફો - સરેરાશ નફો		
5. ભાગીદારી પેઢીનું પુનઃઠંન ઘાય ત્યારે બનાવવામાં આવે છે. (A) વેપાર ખાતું (B) પુનઃમૂલ્યાંકન ખાતું (C) માલ-મિલકત નિકાલ ખાતું (D) નફા-નુકસાન ફાળવણી ખાતું		
6. પુનઃમૂલ્યાંકન ખાતાનો નફો કે નુકસાન ક્યાં પ્રમાણમાં ભાગીદારો વચ્ચે વહેંચવામાં આવે છે ? (A) ત્યાજના પ્રમાણમાં (B) લાભના પ્રમાણમાં (C) નવા નફા-નુકસાનના પ્રમાણમાં (D) જૂના નફા-નુકસાનના પ્રમાણમાં		
7. જ્યારે ફક્ત નફા-નુકસાનનું જૂનું પ્રમાણ જ આવેલ હોય ત્યારે જૂના ભાગીદારોનું ત્યાજનું પ્રમાણ = (A) સરખા હિસ્સે (B) જૂનું પ્રમાણ (C) જૂનો ભાગ - નવો ભાગ (D) શોધી શકાય નહિ		
8. હિસાબી ધોરણ 26 મુજબ પાધડી ચોપડે દર્શાવી શકાય નહિ. (A) પાધડી માટે ખરેખર અવેજ આવેલ હોય તેવી (B) સ્વ-મૂલ્યાંકન દ્વારા આંકવામાં આવેલ (C) (a) અને (b) બંને (D) (a) અને (b) બેમાંથી એક પણ નહિ		
9. શ્વેતા, ગીતા અને જ્યોતિ સરખા હિસ્સે નફો નુકસાન વહેંચતા ભાગીદારો છે. ગીતા નિવૃત્ત ઘાય છે. ગીતાનો ભાગ શ્વેતા અને જ્યોતિને સરખે હિસ્સે મળે છે, તો શ્વેતા અને જ્યોતિનું નવું નફા-નુકસાનનું પ્રમાણ થશે. (A) 3 : 1 (B) 2 : 1 (C) 1 : 2 (D) 1 : 1		
10. વિસર્જન સમયે ભાગીદારી પેઢીની મિલકતો અને જવાબદારીઓની હિસાબી અસર આપવા માટે તૈયાર કરવામાં આવતું ખાતું - (A) નફા-નુકસાન ખાતું (B) નફા-નુકસાન ફાળવણી ખાતું (C) પુનઃમૂલ્યાંકન ખાતું (D) સંપાદન ખાતું		
11. ભાગીદારી પેઢીના વિસર્જન સમયે મિલકતોની ઊપજમાંથી સૌપ્રથમ કઈ ચુકવણી કરવામાં આવે છે ? (A) વિસર્જન ખર્ચ (B) ભાગીદારની પત્નીની લોન (C) ગ્રાહિત પક્ષમાં દેવાં (D) ભાગીદારની લોન		

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CIPS Commercial Contracting Sample Questions (Q200-Q205):

NEW QUESTION # 200

A large company supplies a lot of products. Their shipments are often delayed and customers are not satisfied. Which of the following KPIs is most likely to be applied to this situation?

- **A. OTIF delivery**
- B. Delay damages
- C. Technical support
- D. Consignment stock availability

Answer: A

Explanation:

If the deliveries often delay, buyer should use KPI to measure how many missed deliveries there are and the percentage of total missed deliveries on total number of deliveries for period. OTIF (one-time in-full) delivery might help.

Consignment stock availability means that the supplier holds adequate range/number of units of stock to offer a reliable service Delay damages are the consequences caused by delay of deliveries Technical support is the acceptable quality of technical information/support provided by supplier for goods supplied.

LO 2, AC 2.2

NEW QUESTION # 201

Which of the following should be used in a contract for window cleaning during the next three months?

- A. Variable pricing arrangement
- B. Standard schedule of rates
- C. Cost-plus arrangement
- **D. Fixed pricing arrangement**

Answer: D

Explanation:

A contract for window cleaning during the next three months is a short-term service contract in which changes of input costs (labour, tools,...) are very unlikely to happen.

Fixed pricing arrangement is useful for small to medium scope project, with short timelines, where what is delivered can be adequately specified and the likelihood of changes to the specification, scope and input costs is limited.

Reference:

LO 3, AC 3.3

NEW QUESTION # 202

Which of the following is always automatically considered as a contract?

- A. Framework arrangement
- B. Framework agreement
- C. Performance management framework
- **D. Call-off**

Answer: D

Explanation:

- A call off or a term contract is one which exists for a fixed period of time, rather than for a specific purpose

- A formal framework agreement does have some legal standing but it is not a contract, primarily because there is no consideration

involved, but it is an overarching (or umbrella) agreement under which contracts can be created (this holds true in English law but may not be right in other jurisdiction)

- A framework arrangement is a rather loose set-up, without any legal standing. It usually occurs when an organisation has decided for itself to limit the number of suppliers it is willing to work with and, through a purely internal process, sets up an approved list of such suppliers.

- A performance management framework including KPIs and targets, the assessment scheme and incentives, disincentives, bonuses and penalties. It is a schedule to a contract and only legally binding if it is referred from contract clauses.

Reference: CIPS study guide page 59-63

LO 1, AC 1.3

NEW QUESTION # 203

MWB operates serviced offices in central London. Rock entered a contractual licence with MWB to occupy office space in Marble Arch and had accumulated licence fees in arrears. The original licence agreement contained a 'No Oral Modification' clause that said: 'All variations to this licence must be agreed, set out in writing and signed on behalf of both parties before they take effect'.

After 6 months, Rock director re-negotiated to extend payment period over phone call and MWB credit controller agreed his proposal. Is this agreement considered as an effective variation to the original licence agreement?

- A. Yes, because parties who agree to altering the original contract orally despite a 'No Oral.
- **B. No, because the mechanism for variation has been set out in the original contract**
- C. Modification' clause, must have intended to dispense with the clause
- D. Yes, because the credit controller had agreed with Rock director's proposal
- E. No, because Rock director assumed that the variation was effective and convinced credit controller to believe it

Answer: B

Explanation:

The license can be amended during its lifespan. However, in this case, it already has a clause allowing for mechanism of variation which sets out who can authorise changes and prohibits any oral variation. Therefore, the agreement between Rock's director and MWB credit controller is not an effective variation to the license.

Reference: CIPS study guide page 26-27

LO 1, AC 1.1

NEW QUESTION # 204

A large company supplies a lot of products. Their shipments are often delayed and customers are not satisfied. Which of the following KPIs is most likely to be applied to this situation?

- **A. OTIF delivery**
- B. Delay damages
- C. Technical support
- D. Consignment stock availability

Answer: A

Explanation:

If the deliveries often delay, buyer should use KPI to measure how many missed deliveries there are and the percentage of total missed deliveries on total number of deliveries for period. OTIF (one-time in-full) delivery might help.

Consignment stock availability means that the supplier holds adequate range/number of units of stock to offer a reliable service Delay damages are the consequences caused by delay of deliveries Technical support is the acceptable quality of technical information/support provided by supplier for goods supplied.

LO 2, AC 2.2

NEW QUESTION # 205

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