

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

કલાકી કાર્ટિસ્ક્રૂલ. ટડકેન્ટર			
તારીખ : 09-02-2026	ધોરણ 12: કોર્પર્સ નામાં મૂલતાતો પ્રોફેશનલ પ્રેરણ	કુલ ગુણ : 100	
* નીચે આપેલા વિકલ્પોમાંથી ચાચો વિકલ્પ પસંદ કરીને જવાબ લાભો : (એક પ્રશ્નનો 1 ગુણ છે.) [20]			
1. જો બાળોદરી કરતાનામાં મુદ્દી પર વ્યાજની જોનાઈ કરતાના ન થાયી હોય, તો કેટલા કાં વ્યાજ આપવું ? (A) 6 % (B) 9 % (C) 12 % (D) કાંઈ નહિ			
2. બાળોદરાના ચાલુ ભાતાંની ઉપાર ભાડી નું વ્યાજ પેઢી માટે થું ગણાપ ? (A) ખર્ચ (B) દેંદુ (C) આવક (D) નુકસાન			
3. જીસા વ્યક્તિગત કોર્સાલય મહિન્યાનું કોષ તાંત્રણ પાછડી હોય છે. (A) વધુ (B) ઓછી (C) શુંધ (D) જાસ			
4. અપિક નાંનો એટલે (A) રોકાયેલી મુદ્દી - અપેક્ષિત નાંનો (B) અપેક્ષિત નાંનો - રોકાયેલી મુદ્દી (C) સરેરાત નાંનો - અપેક્ષિત નાંનો (D) અપેક્ષિત નાંનો - સરેરાત નાંનો			
5. ભાળોદરી પેઢીનું પુર્ણાંકન ધાર્ય ત્યારે બનાવવામાં આવે છે. (A) વેપાર ખાતું (B) પુનઃપુલ્યાંકન ખાતું (C) માલા-મિક્રોન નિકાલ ખાતું (D) નફા-નુકસાન ફાળવણી ખાતું			
6. ચુના-મુલ્યાંકન ભાતાંનો કોષ કે નુકસાન કાં પ્રમાણમાં બાળોદરી વરચે વર્ણિતવામાં આવે છે ? (A) તાલુકા પ્રમાણમાં (B) લાલના પ્રમાણમાં (C) નવા નફા-નુકસાનના પ્રમાણમાં (D) જૂના નફા-નુકસાનના પ્રમાણમાં			
7. જ્યાદા કરત રફા-કસ્પનનું જૂનું પ્રમાણ જ આપેલ હોય ત્યારે જૂના બાળોદરોનું ત્યાગનું પ્રમાણ = (A) સરણા હિસ્સે (B) જૂનું પ્રમાણ (C) જૂનો ભાગ - નયો ભાગ (D) શોધી શકાપ નહિ			
8. હિસ્સાની પોથે 26 મુજબ પાછડી ચોપડે દર્શાવી રહાય નહિ. (A) પાછડી માટે ખર્ચાન્દ અલેજ આપેલ હોય તેવી (B) રફા-મુલ્યાંકન દ્વારા અંકદારી આવેલ (C) (a) અને (b) બને (D) (a) અને (b) બેમાંથી એક પણ નહિ			
9. શોટા, શોટા અને જોયોતિ સરણા હિસ્સે નાંનું નુકસાન વર્ણયાત્રા ભાળોદરો છે. ગીતા નિર્મણ ધાર્ય છે, ગીતાનો ભાગ શોટા અને જોયોતિને સરખે હિસ્સે મળો છે, તો શોટા અને જોયોતિનું નફા-નુકસાનનું પ્રમાણ ધરેશ. (A) 3 : 1 (B) 2 : 1 (C) 1 : 2 (D) 1 : 1			
10. વિસર્જન સમયે બાળોદરી પેઢીની મિલકતો અને જવાલદરીઓની હિસાલી અસર આપવા માટે તોપાર કરવામાં આવું હાતું - (A) નફા-નુકસાન ખાતું (B) નફા-નુકસાન ફાળવણી ખાતું (C) પુનર્મુલ્યાંકન ખાતું (D) સેપાલન ખાતું			
11. ભાળોદરી પેઢીના વિસર્જન સમયે મિલકતોની ઊપજમાંથી સોપ્રથમ કર્ત પુરુષાંક કરતાનાં આવે છે ? (A) વિસર્જન ખર્ચ (B) બાળોદરીની પણીની લોન (C) જાહિત પદ્ધતાં છંદાં (D) બાળોદરીની 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 alter 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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