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Topic	Details
Topic 1	• Hidden costs - global sourcing, risks associated with extended supply chain • Cross functional support - ensure access to data
Topic 2	• Environmental standards for packaging • Materials handling equipment
Topic 3	• Understand the key elements of effective inventory control • Factors that influence stores and warehouse layout
Topic 4	• Systems for product coding • Bar coding • The use of RFID technologies
Topic 5	• Differentiate between the different classifications of inventory • Identify techniques associated with inventory control
Topic 6	• Contrast the impact of the use of different warehousing equipment • Understand methods for the storage and movement of inventory

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最新的 Level 4 Diploma in Procurement and Supply L4M7 免費考試真題 (Q279-Q284):

問題 #279

Which of the following are the different types of inventory that a manufacturing company usually has?

1. Work in progress
2. Economic order quantity
3. Raw materials
4. Finished goods

- A. 2, 3 and 4
- B. 2, 3 and 4
- **C. 1, 3 and 4**
- D. 1, 2 and 4

答案：C

解題說明：

The normal breakdown in a manufacturing organisation would be raw materials, components, work in progress and finished goods.

Following are the different types of inventory:

Raw materials are the basic materials that a manufacturing company buys from its suppliers, and that is used by the former to convert them into the final products by applying a set of manufacturing processes. For example, aluminum scrap is the raw material for a company that produces aluminum ingots. Flour is the raw material for a company that produces bread or pizza. Similarly, metal parts and ingots are the raw materials bought by a company that manufactures cars, and crude oil is the raw material for an oil refinery. Work in progress inventory can also be called semi-finished goods. They are the raw materials that have been taken out of the raw materials store and are now undergoing the process of their conversion into the final products. These are the partly processed raw materials lying on the production floor. And they have also not reached the stage where they have been converted into the final product.

Finished goods are indeed the final products obtained after the application of the manufacturing processes on the raw materials and the semi-finished goods discussed above in the article. They are saleable, and their sale contributes fully to the revenue from the core operations of the company.

問題 #280

A procurement manager is considering leasing premises rather than purchasing them. If the company decides to lease premises, which of the following are correct?

1. The lessee has possession and use of the asset
2. The asset is subject to a hire purchase agreement
3. The lessor retains ownership of the asset
4. At the end of the lease, ownership automatically transfers to the lessee

- **A. 1 and 2 only**
- B. 3 and 4 only
- C. 2 and 3 only
- D. 1 and 3 only

答案：A

問題 #281

Assuming that all other factors are constant except one, the net present value of a capital expenditure increases when...?

- **A. Net cash flow during a time period increases**
- B. The initial cost of a project increases
- C. The discounted rate increases
- D. Cash outflow during a time period increases

答案： A

解題說明：

Net present value (NPV) is the 'today' net value that deprives from 'future' cash flow of an investment or a capital purchase.

The following formula is used to calculate NPV

Chart Description automatically generated with low confidence

Where:

R_t is the net cash flow (cash inflow - cash outflow) during the period t i is the discount rate t is the number of time periods As you can conclude from the above formula, the net present value increases when the numerators (net cash flows) increase and/or denominators $(1+i)$ decrease. So the correct answer should be "Net cash flow during a time period increases" The purpose of this exercise is to help you identify the factors that influence the net present value and how to increase/decrease NPV in real-world scenario.

問題 #282

What are the contents of master production schedule in MRP system?

- A. How many final products will be made and when to make them
- B. The investment required for production
- C. The total number of labour required to produce the final product
- D. What components and materials are and when to purchase them

答案： A

解題說明：

A master production schedule (MPS) is a plan for individual commodities to be produced in each time period such as production, staffing, inventory, etc.[1] It is usually linked to manufacturing where the plan indicates when and how much of each product will be demanded.[2] This plan quantifies significant processes, parts, and other resources in order to optimize production, to identify bottlenecks, and to anticipate needs and completed goods. Since a MPS drives much factory activity, its accuracy and viability dramatically affect profitability. Typical MPSs are created by software with user tweaking.

Reference:

LO 2, AC 2.3

問題 #283

Which of the following are the different types of inventory that a manufacturing company usually has?

1. Work in progress
2. Economic order quantity
3. Raw materials
4. Finished goods

- A. 2, 3 and 4
- B. 2, 3 and 4
- C. 1, 3 and 4
- D. 1, 2 and 4

答案： C

解題說明：

The normal breakdown in a manufacturing organisation would be raw materials, components, work in progress and finished goods.

Following are the different types of inventory:

Raw materials are the basic materials that a manufacturing company buys from its suppliers, and that is used by the former to convert them into the final products by applying a set of manufacturing processes. For example, aluminum scrap is the raw material for a company that produces aluminum ingots. Flour is the raw material for a company that produces bread or pizza. Similarly, metal parts and ingots are the raw materials bought by a company that manufactures cars, and crude oil is the raw material for an oil refinery. Work in progress inventory can also be called semi-finished goods. They are the raw materials that have been taken out of the raw materials store and are now undergoing the process of their conversion into the final products. These are the partly processed raw materials lying on the production floor. And they have also not reached the stage where they have been converted into the final product.

Finished goods are indeed the final products obtained after the application of the manufacturing processes on the raw materials and the semi-finished goods discussed above in the article. They are saleable, and their sale contributes fully to the revenue from the core

LO 2, AC 2.1

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