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## CIPS Logistics Management Sample Questions (Q34-Q39):

NEW QUESTION # 34

Invoice accuracy would affect which element of a company's balance sheet?

- A. Inventory
- B. Current liabilities
- **C. Receivables**
- D. Property, plant and equipment

**Answer: C**

Explanation:

Comprehensive and Detailed Explanation From Exact Extract:

Receivables (debtors) represent money owed from customers. Incorrect invoicing affects these values and distorts reported working capital.

(Reference: CIPS L5M10 Study Guide, Financial impact of logistics, p. 67)

### NEW QUESTION # 35

In a logistics system, if the production rate increases, which of the following is true?

- **A. The workload arrival rate increases**
- B. The waiting rate increases
- C. The workload arrival rate decreases
- D. The throughput time increases

**Answer: A**

Explanation:

Comprehensive and Detailed Explanation From Exact Extract:

An increase in the production rate generally leads to an increase in the workload arrival rate- the rate at which items or tasks enter the system for processing. This relationship reflects flow interdependence between system inputs and production capacity. The relationship among production rate, throughput rate, and waiting rate is visually represented in logistics process flow diagrams.

(Reference: CIPS L5M10 Study Guide, Flow management and capacity relationships, p. 132)

### NEW QUESTION # 36

What is the purpose of the 'drop ship' customer fulfilment strategy? Select TWO.

- **A. To save time**
- **B. To reduce costs**
- C. To simplify billing
- D. To avoid import duty

**Answer: A,B**

Explanation:

Comprehensive and Detailed Explanation From Exact Extract:

Drop shipping delivers goods directly from the manufacturer or wholesaler to the customer, bypassing retailer warehouses. This saves time (faster delivery) and cost (less handling and storage). Billing remains unchanged; import duty avoidance is not a design aim.

(Reference: CIPS L5M10 Study Guide, Customer fulfilment strategies, p. 7)

### NEW QUESTION # 37

There are several types of incentives to encourage household recycling. Of the below, which is an example of a 'buy back'?

- A. A customer part-exchanges their vehicle for a new car
- B. A customer is offered free collection of waste material after the delivery of construction items
- **C. A company offers money for used copper pipes during a renovation project in which they're replaced**
- D. A customer pays a deposit for an item which is returned when the product packaging is returned

**Answer: C**

Explanation:

Comprehensive and Detailed Explanation From Exact Extract:

Abuy-back scheme involves a company purchasing used materials from consumers for reuse, recovery, or recycling - e.g., paying for returned copper pipes.

Other incentive types:

\* Deposit schemes (option B) - refunds when packaging is returned.

\* Free collection (option C) - logistical support incentive.

\* Trade-in (option D) - part-exchange schemes. (Reference: CIPS L5M10 Study Guide, Incentives for household recycling, pp. 194-195)

### NEW QUESTION # 38

Which of the following sentences is true about NVOCC (Non-Vessel Operating Common Carrier) operators?

- A. They are generally cheaper to use than traditional logistics companies
- **B. They provide documentation such as the Bill of Lading**
- C. They own all of their own shipping vessels
- D. They undertake transportation by air, land, or water

**Answer: B**

Explanation:

Comprehensive and Detailed Explanation From Exact Extract:

An NVOCC functions as a legal carrier issuing Bills of Lading but does not own or operate vessels. They arrange shipping with vessel operators on behalf of clients. Their role focuses on consolidation, documentation, and legal responsibility for the cargo.

(Reference: CIPS L5M10 Study Guide, Maritime logistics and NVOCC, p. 43)

### NEW QUESTION # 39

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