

L4M1無料模擬試験 & L4M1関連資格知識



CIPS Level 4 – Diploma in Procurement and Supply

Scope and influence of procurement and supply [L4M1]

Sample Questions

L4M1 Sample Questions V2 Sep 2023

Leading global excellence in procurement and supply

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>> L4M1無料模擬試験 <<

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CIPS Scope and Influence of Procurement and Supply 認定 L4M1 試験問題 (Q38-Q43):

質問 #38

Explain FIVE differences between capital expenditure and operational expenditure categories of spend for an organisation.
(25 marks)

正解:

解説:

See the solution in Explanation part below.

Explanation:

When discussing capital expenditure (CapEx) and operational expenditure (OpEx) in the context of procurement and supply, it is essential to understand how they impact an organization's financial planning, decision-making, and procurement strategy. Below are five key differences between CapEx and OpEx:

1. Definition and Nature of Spend

* Capital Expenditure (CapEx): Refers to investments made by a company to acquire, upgrade, or maintain physical assets such as property, machinery, or equipment. These are typically large, one-time purchases that provide long-term benefits.

* Operational Expenditure (OpEx): Involves day-to-day expenses required to run the business, such as salaries, rent, utilities, and consumables. These costs are necessary for ongoing operations.

2. Accounting Treatment

* CapEx: Considered a long-term investment, it is capitalized and recorded as an asset on the balance sheet. Depreciation or amortization is applied over the useful life of the asset.

* OpEx: Fully expensed in the profit and loss statement in the accounting period in which it is incurred.

It directly impacts the organization's profitability in the short term.

3. Budgeting and Approval Process

* CapEx: Requires substantial financial planning, detailed justification, and approval from senior management due to its high-cost implications. It often involves long-term financial commitment.

* OpEx: Generally included in the organization's operating budget and does not require extensive approval processes, as it consists of routine expenses necessary for daily business functions.

4. Impact on Cash Flow and Financial Planning

* CapEx: Affects cash flow significantly as it requires large upfront payments. Organizations often finance CapEx through loans, leasing, or long-term financial strategies.

* OpEx: Represents smaller, recurring costs that are easier to manage and predict within the financial year, allowing for more flexibility in cash flow management.

5. Examples of Procurement and Supply Considerations

* CapEx Examples: Purchasing manufacturing equipment, acquiring new office buildings, upgrading IT infrastructure (e.g., servers, data centers).

* OpEx Examples: Office supplies, utility bills, employee salaries, maintenance and repair costs, software subscriptions.

Conclusion

Understanding the distinction between capital expenditure and operational expenditure is essential for procurement and supply professionals to make informed financial decisions, align with corporate strategy, and ensure efficient resource allocation.

Procurement teams must consider factors such as cost-benefit analysis, funding sources, and long-term value when determining the best approach for an organization's spending strategy.

質問 #39

Describe the main differences between the three economic sectors: public, private and third. Your answer may make reference to the following: funding, ownership, shares, objectives and administration (25 marks)

正解:

解説:

See the solution in Explanation part below.

Explanation:

How to approach this question

- Sometimes CIPS give you a steer on how to answer the question. My advice is to follow it. The question says you MAY make reference to the following, but I'd use those hints as a guide for content- a paragraph on each and you're done!
- When you've got a 'may make reference to' hint - this means you can completely ignore it and do your own thing and bring in your own ideas. May means it's optional, so you wouldn't be penalised for this. However, you have to consider the examiner's mark scheme- it will detail options of stuff you can write for funding, ownership etc. Then there will be a line at the bottom saying something like 'accept other options such as x and y'. This leaves it up to the examiner to decide whether what you've said is relevant. I'd personally not leave it up to chance you get a lenient examiner. If you write what's definitely going to be on their mark scheme, you're more likely to get more points.

Example Essay

The modern economy is a complex tapestry of various sectors, each with its own distinct characteristics and functions. The three prominent sectors are the public sector, the private sector, and the third sector. These sectors differ significantly in terms of their funding mechanisms, ownership structures, objectives, the concept of shares, and their administration.

Firstly, the public sector is predominantly funded by the government through taxation, grants, and other forms of public revenue. Its very existence hinges on the provision of essential services and the fulfilment of societal needs. These organizations are owned by the government, be it at the federal, state, or local level. Unlike the private sector, the concept of shares doesn't apply in the public sector. Instead, the government allocates budgets to various departments and agencies for public services and projects. The primary objectives of the public sector revolve around the welfare of the citizens, including the provision of education, healthcare, defence, and infrastructure. It is characterized by bureaucratic administration, with decision-making processes subject to governmental regulations and oversight. A prime example is public schools and healthcare systems, which are funded and operated by the government with the primary objective of ensuring universal access to education and healthcare services.

In contrast, the private sector operates on a starkly different paradigm. It is primarily funded by private capital, investment, and profit-seeking activities. Private individuals and corporations own these entities, with ownership shares often represented by stocks. Shareholders invest capital in exchange for ownership stakes and the potential for dividends. The central objective in the private sector is profit maximization, driven by competition in the market. Companies in the private sector are administered by management teams and boards of directors, with decisions guided by market forces. Apple and ExxonMobil are examples of private sector entities, privately owned and publicly traded, with profit motives at their core. Shareholders invest in these companies with the expectation of financial returns.

Lastly, the third sector, often referred to as the nonprofit or voluntary sector, represents a unique economic sphere. It relies on a combination of funding sources, including donations, grants, and earned income, but not taxation. Third sector organizations are not owned by individuals or shareholders; instead, they are governed by boards of directors or trustees. Unlike the private sectors, shares are not applicable in the third sector. These organizations do not seek to distribute profits to owners. The primary objective of the third sector is to serve a social or community purpose, such as addressing societal issues, promoting social change, and providing services that benefit the public. Administration in this sector is overseen by non-profit boards, and it heavily relies on volunteers, philanthropy, and community engagement. For example, the Red Cross operates with the objective of providing humanitarian aid and disaster relief, relying on donations and volunteers to fulfil its mission. Any profits that are made are reinvested into the organisation to further its mission.

In conclusion, the public, private, and third sectors represent diverse economic domains, each with its own funding mechanisms, ownership structures, objectives, and administrative models. These sectors play essential and complementary roles in society, contributing to economic development, public welfare, and social progress. Together, they form the foundation of a balanced and dynamic economic landscape.

Tutor Notes

- I've structured this essay with a paragraph on each sector, but you could have done a paragraph on each theme, thus having 5 paragraphs instead of 3. Either approach works.
- You've got 5 things and 3 sectors, that equals 15 marks. If you give an example of each and a strong intro and conclusion, that's full marks.
- See LO 4.1 p. 203 - there's a cute table with this information on.

質問 # 40

In the supplier selection part of the Procurement Cycle, what criteria can a Procurement Manager use to ensure they award to the best supplier? (25 points)

正解:

解説:

See the solution inExplanation partbelow.

Explanation:

How to approach this question:

- This is quite an open question and there are many different things you could mention. One way to approach it would be to use Carter's 10 Cs- discuss a couple of these. OR just give a couple of criteria in different paragraphs. Some ideas include: Supplier financial status, Reputation / References, Quality, Availability, CSR Policies / Ethics / Environmental considerations, Accreditations,

Added Value. This list is not exhaustive.

- If you're going for Carter's 10 Cs you could name a couple of these: competency, consistency, capability, control, cost, cash, clean, communication, culture, commitment
- I don't think either approach is better or worse. Choose the criteria you know the most about and write about those.
- The question doesn't tell you how many criteria to name, so you have to make a judgement call here. I would aim for 5-6. But if you can only remember 4 that's fine. The main thing they're looking for is that you explain for each one 1) what it is 2) how procurement can check 3) why procurement would look at that criteria 4) an example. If you do too many you risk not going into enough detail on each. It's a balance. 5 is always a good number to aim for if the question doesn't state.

Example Essay

In the procurement cycle, the supplier selection phase is a critical juncture that demands consideration.

Procurement Managers shoulder the responsibility of identifying and awarding contracts to suppliers who not only meet immediate needs, but contribute to the long-term success of the organization. This essay explores various criteria a Procurement Manager can employ to ensure the selection of the best supplier: financial stability, reputation, quality, availability, CSR policies, and added value. Financial stability is a foundational criterion in supplier selection. Assessing a supplier's financial status involves a multifaceted evaluation, with liquidity and gearing ratio taking center stage. The acid test, comparing short-term assets to liabilities, offers insights into a supplier's ability to settle debts promptly, with a ratio exceeding 1 indicating financial health. Meanwhile, the gearing ratio, reflecting the proportion of capital funded by loans, aids in gauging financial risk, with a ratio below 50% considered low-risk.

Relying on published Profit and Loss statements and income statements, along with financial credit checks from platforms like Dun and Bradstreet, empowers Procurement Managers to make informed decisions. This financial scrutiny is imperative to avoid entering contracts with suppliers facing imminent financial struggles, safeguarding against potential disruptions to the supply chain.

Reputation and references are another pivotal criterion. Seeking references from previous contracts allows Procurement Managers to gauge a supplier's track record in successfully delivering on similar commitments.

Independent reviews and informal market inquiries supplement this information, providing a holistic understanding of a supplier's performance. However, caution is advised in overreliance on past performance, as variables like personnel changes or contract scale differences may impact outcomes. Recognizing that past shortcomings may have been addressed internally further emphasizes the need for a balanced approach to reference evaluation.

Thirdly, Quality. Beyond the product itself, considerations extend to the supplier's technological capabilities, manufacturing processes, and relevant accreditations such as ISO 9001. Physical visits to supplier sites may be warranted, especially for products like raw materials where samples can be requested. Adhering to recognized safety standards and assessing factors like fire retardancy ensures that the quality of manufactured goods aligns with established benchmarks.

Next, Availability is another important criteria to consider. Procurement Managers must evaluate a supplier's capacity and capability to meet specific requirements. Inquiries about existing contracts and flexibility in response to demand fluctuations provide insights into a supplier's commitment and responsiveness. Assessing the supplier's workload and the significance of the buyer in their client portfolio helps determine the level of attention and service the buyer can expect. A buyer may wish to avoid working for a supplier who is already stretched very thinly with other contracts.

Corporate Social Responsibility (CSR) policies and ethical considerations have gained prominence in supplier selection. Beyond legal compliance, Procurement Managers may scrutinize a supplier's history for convictions or negative press related to corruption, bribery, or fraud. The presence of a Modern Slavery Policy and Environmental Policy, along with relevant accreditations like ISO14001 or Fair Trade certification, attests to a supplier's commitment to ethical and sustainable practices. Procurement would likely seek to appoint a supplier who's CSR vision aligns with their own company's.

Lastly, added value is an important criteria to consider. This is particularly so for Public Sector Organizations governed by the Social Value Act. In addition to meeting contractual requirements, suppliers may offer knowledge sharing, training, improved processes, or contribute to social value by employing local community members or providing apprenticeships. This criterion aligns procurement decisions with broader organizational goals, enhancing the overall impact of supplier relationships and benefitting the local community.

In conclusion, a careful combination of financial scrutiny, reputation assessment, quality evaluation, availability considerations, CSR policies, and added value analysis forms the bedrock of effective supplier selection in the procurement cycle. Procurement Managers, armed with a holistic understanding of these criteria, should seek not only to fulfil immediate needs, but also consider the long-term impact of supplier appointments.

Tutor Notes

- A 'good' scoring answer (50-70%) will explain the criteria well and give examples. If you're looking for a distinction level answer (70%+) you could also mention advantages, disadvantages and risks associated with each of the criteria. For example, when looking at references and reputation it's important to know that a supplier would only ever provide a good reference to you, they would never tell you of a contract that failed.

Another example is that financial data may be skewed- a supplier may have a low score if they are just starting up or have recently remortgaged a property. It's therefore important to get a commentary as well as the figures / scores.

- You could also mention that criteria could be weighted e.g. more importance given to quality than financial status and also consider how easy or difficult it would be to get the information e.g. a supplier may say they have lots of availability to deliver the service you require, but they may just be saying this to win business.

How do you know for sure?

- Social Value Act isn't in this syllabus. If you work in Public Sector procurement it's something you'll be very familiar with. If you don't or you're outside of the UK do not worry about this. I've just included it to show how you can bring in your own knowledge to questions like this. You could think of particular criteria that's important to your industry and write about that. The Social Value Act: What is it, and why is it important? (samtaler.co.uk)
- Study guide p.77

質問 # 41

Explain, with examples, the advantages of a Procurement Department using electronic systems (25 marks)

正解:

解説:

See the solution inExplanation partbelow.

Explanation:

- Mention of some of the following benefits with at least one example provided against each; cost savings, time savings, more efficient, higher levels of transparency, easier to access historical records to inform upon decision making, mitigates risks such as fraudulent spending, easier to track spend against budgets, ensures compliance with regulations, provides 'real-time' information, paperless communications (so more environmentally friendly), assists in Supply Chain Management and integration with supply partners.

- I'd suggest 5 is a good amount to aim for

Example Essay

Procurement stands to gain numerous benefits from the adoption of electronic systems. These electronic tools and systems bring efficiency, accuracy, transparency, and cost-effectiveness to the procurement process. Here are several compelling reasons why procurement should leverage electronic systems:

Cost savings - the use of electronic tools saves organisations money. Although there is an initial cost outlay, over time the systems will save the organisation money. For example the use of e-procurement tools can save money by accessing a wider pool of suppliers. For example, when using an e-sourcing portal, a tender may reach a larger number of suppliers- this makes the tender more competitive thus driving down prices.

Compared to traditional methods such as phoning suppliers for prices, the use of electronic portals encourages suppliers to 'sharpen their pencils' and provide the best prices in order to win work. Money is also saved as communication is digital (so there is no costs for paper and postage).

Time savings - electronic tools automate a lot of processes which saves time. An example of this is e-requisitioning tools where orders can be placed automatically by a piece of technology when quantities of a material reach a certain level. For example, in a cake manufacturing organisation they may use an MRP system which calculates how many eggs are required per day. The machine knows that when the company only have 50 eggs left, a new order needs to be issued to the supplier. The MRP system (e-requisitioning system) therefore saves time as the Procurement department doesn't have to manually pick up the phone to place the order with the supplier- it is done automatically.

Access to higher levels of information - e-Procurement gives you centralised access to all your data. You can access the system to look at historical purchases with ease compared to having to dig through folders and filing cabinets. For example, an electronic PO system will hold details of all historical POs, this means if someone has a question about a PO that was raised 4 months ago, finding the information is much easier and quicker. Some systems may also be able to provide analytical data such as changes to spend over time, or which suppliers a buyer spends the most money with. This higher level of information can help inform upon future decision making. For example, if the organisation wishes to consolidate its supplier base it would look through historical data provided by the electronic system to find out which suppliers are used the least and remove these from the 'pre-approved supplier list'. This level of data might not be available in manual systems.

Better budget tracking - using electronic systems allows for real-time information to be collected which allows Procurement Managers to see where spend is compared to forecasts and budgets. An example of this is in the use of Pre-Payment Cards - rather than giving staff members petty cash to make transactions and having to chase this up and collect receipts and change, a pre-payment card usually comes with an online portal where a manager can see what has been purchased and the remaining budget on that card for the month. A manager may be able to see for example that a member of staff has spent £300 of their allotted £500 monthly allowance.

Higher levels of transparency and control - using E-procurement tools allows an organisation to track who is ordering what. For example, an e-requisitioning tool may allow Procurement Assistants to make purchases up to £500 but set an automatic escalation if they try to buy something of higher value. This allows for Management to have greater levels of visibility and more control over spending. Another example of transparency and control is in the use of e-sourcing tools to run a competitive tender exercise. All communication between the buyer and suppliers is tracked on the system and award letters can be sent via the system too. This reduces the risk of information being lost.

Environmental benefits- the use of e-procurement tools means that there is less paperwork involved. For example, rather than creating a physical PO which needs to be signed by a manager, an electronic system can allow a manager to sign-off the purchase by clicking a button. This means there is no requirement for the document to be printed. This saves paper and thus has a positive on the

environment. Using electronic systems may help an organisation achieve their environmental targets.

In conclusion there are numerous benefits for procurement to adopt e-procurement tools. Depending on the sector and requirements of each individualised company, some advantages may be more pertinent than others, but it is undeniable that technology is helping to shape the industry into a value adding function of organisations.

Tutor Notes

- With an essay like this you could use subheadings and number the advantages if you like. It's a good idea to do one advantage per paragraph and using formatting really helps the examiner to read your essay.
- study guide p.108

質問 # 42

What is a P2P system (5 points)? Explain the impact that using IT systems can have on the way the Procurement department of an organisation functions (25 points).

正解:

解説:

See the solution inExplanation partbelow.

Explanation:

- Definition of P2P - Purchase to Pay or Procure to Pay is the process an organisation takes from ordering a product to paying for it. The main stages of this process are product ordering, supplier requisition to pay, budget authorisation, receipt of delivery, and invoice processing.

- Impact of using IT Systems - can include the use of these systems: EPOS, barcodes/ RDIF, e-commerce systems such as POs and invoicing, and electronic communications such as email. Impacts can be; increased productivity, quicker processes, higher levels of visibility, increased responsiveness to demands, cost savings, less paper used, supplier relationships are managed virtually rather than in person. Generally the impacts are positive, but you could also discuss some disadvantages or challenges a department might face as the question is quite open.

Example Essay

A Procure-to-Pay system is a comprehensive solution that automates and integrates the procurement process within an organization, covering the entire lifecycle from requisitioning goods or services to making payments to suppliers.

The P2P process includes the following: a buyer requests an item, they put in a requisition, it is accepted by the supplier, the item is delivered and the item is then paid for. The order of the steps may be different depending on the industry / requirement (e.g. sometimes payment is made before delivery), or sometimes there are additional steps such as getting the requisition approved by a manager.

Nowadays the P2P process is mainly digitalised- orders are made online or via a PO system and payment is made via BACS. It is not common to pay for items in cash or by cheque any more. This digitalisation has had many effects on the way the procurement department functions. The P2P system streamlines and standardizes the purchasing process, enhancing efficiency, transparency, and control.

The integration of Information Technology (IT) systems has a profound impact on the functioning of the Procurement department within an organization. This digital transformation brings about significant improvements in efficiency, transparency, collaboration, and decision-making processes. Some of the key impacts include:

- Raised productivity - using IT systems results in quicker processes and they're often more accurate and consistent than humans doing the tasks manually. For example, an electronic requisition system can flag when a requisition isn't completed properly (e.g. part of the requisition is missing or a supplier name has been spelled incorrectly). When doing this manually the errors may not be spotted.

- Innovation - the use of IT means new avenues can be explored in terms of new product markets and new supply chains. Without the use of IT, procurement may be limited to working with local suppliers or those they can find in the phone book. Using IT systems such as e-auctions and even just the internet to complete research, opens up more opportunities to make purchases. This could involve working with international supply chains and result in cost savings for the business.

- Improved business processes - the use of IT means there is more transparency as everything is recorded and it is easier for managers to oversee. This results in less risk exposure for the business, particularly in fraud.

The use of IT also standardises processes which makes it easy for everyone to know what to do.

- When IT is used, there is an increased responsiveness of the procurement function - it allows for 24/7/365 ordering compared to making purchases in person in a shop which may only be open 9-5. Moreover , there are paperless communications when IT is used- this has a positive environmental impact

- Supplier Relationship Management (SRM) - IT systems support Supplier Relationship Management by providing tools to assess and manage supplier performance. This can include logging KPIs and tracking supplier performance. SRM functionalities enhance communication, collaboration, and visibility into supplier relationships.

In summary, the integration of IT systems into the Procurement department transforms traditional practices, making processes more streamlined, data-driven, and strategically focused. The impact is not only on operational efficiency but also on the ability of the

procurement function to contribute strategically to the organization's overall objectives.

Tutor Notes

- The word impact is quite vague. I've mainly talked about advantages but you could discuss the impact that the use of IT has had on the department, not just in how it functions, but in how it is perceived. IT has professionalised the procurement industry as a whole- it's no longer seen as 'purchasing' but as a vital function within a business that contributes to added value and strategic goals.
 - You could also talk about the impact it's had on ways of working. The use of IT has allowed for innovative procurement and manufacturing techniques such as Just-In-Time. The use of IT also ends silo-working, instead allowing for more collaboration with other business departments and the supply chain as a whole.

- LO 3.4 P. 171

質問 #43

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