

# CIPS L4M4 Relevant Answers & Exam L4M4 Preparation



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## CIPS L4M4 Exam Syllabus Topics:

Topic	Details
Topic 1	<ul style="list-style-type: none"> <li>This section examines analyzing market data, obtaining quotations</li> <li>tenders, and assessing responses. The sub-topics focus on key processes for evaluating potential suppliers.</li> </ul>
Topic 2	<ul style="list-style-type: none"> <li>Understand the key processes that can be applied to the analysis of potential external suppliers:</li> </ul>
Topic 3	<ul style="list-style-type: none"> <li>Understand compliance issues when sourcing from suppliers: It explores legislative, regulatory, and organizational requirements for sourcing. It compares the use of audit and other mechanism of feedback.</li> </ul>
Topic 4	<ul style="list-style-type: none"> <li>Understand options for sourcing requirements from suppliers: This section covers the sourcing process, approaches, options, and award criteria for obtaining requirements from suppliers. The sub-topics provide a foundation for strategic sourcing.</li> </ul>

>> CIPS L4M4 Relevant Answers <<

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## CIPS Ethical and Responsible Sourcing Sample Questions (Q171-Q176):

### NEW QUESTION # 171

Which is an example of a criterion for supplier selection during a tender for a hospital build to demonstrate the people element of the 'triple bottom line'?

- A. Project plan is designed to use reverse logistics
- B. Specifications are designed with appropriately certified materials
- C. Building design is thermal efficient to meet carbon trust targets
- **D. Demonstrated commitment to a labour industry code of conduct**

**Answer: D**

Explanation:

The 'people' element of the triple bottom line focuses on social responsibility, including fair labor practices and community engagement. A supplier's demonstrated commitment to a labor industry code of conduct indicates adherence to ethical labor standards, such as fair wages, safe working conditions, and respect for workers' rights, aligning with the social sustainability goals of the project.

Exact Extract from Study Guide:

"The triple bottom line - profit, people and planet

\* Adopt sustainable practices, standards and specifications in the supply chain

\* Consider the social impact of the organisation's behaviours

\* Design procurement processes to deliver social outcomes as well as, or as an alternative to, normal economic measures of value"

### NEW QUESTION # 172

What is the best way to prevent potential issues of conflicts of interest?

- **A. openly declare potential conflicts**
- B. create a risk register
- C. do not work with suppliers who have relationships with the procurement team
- D. do not hire family members

**Answer: A**

Explanation:

The best way to deal with potential Conflicts of Interest is to openly declare these. Just because you have a relationship with someone doesn't mean this is going to be an issue or lead to fraud, but it is a good idea to keep a written record of these.

It wouldn't be a risk register, because how can you rate someone's risk of doing something dodgy? Risk registers are for objective risks such as Health and Safety.

### NEW QUESTION # 173

Which of the following is a measure of liquidity?

- A. Return on Investment
- B. Gearing
- C. Total Asset Turnover
- **D. Current Ratio**

**Answer: D**

Explanation:

Liquidity measures a company's ability to meet short-term obligations. The current ratio = current assets ÷ current liabilities, indicating whether the business can cover debts due within one year. Ratios above 1 suggest healthy liquidity, though excessively high

ratios may show underutilised cash. Gearing reflects debt-to-equity (solvency); ROI assesses profitability; total asset turnover measures efficiency. Responsible sourcing requires buyers to evaluate liquidity to ensure suppliers have the working capital to maintain operations and deliver reliably. Poor liquidity is a red flag for potential supply disruption.  
Reference: CIPS L4M4 Study Guide (v2), LO: "Application" - financial ratios and their interpretation.

#### NEW QUESTION # 174

Balance sheet (Statement of Financial Performance) ratios measure the liquidity and solvency of a business. One of the liquidity ratios is called the 'current ratio'. The formula for current ratio uses which of the following pieces of information from the balance sheet?  
Select TWO that apply.

- A. Total current assets
- B. Total sales income
- C. Total current liabilities
- D. Current equity capital
- E. Current cost of goods sold

**Answer: A,C**

Explanation:

The current ratio measures a supplier's ability to meet short-term financial obligations and is calculated as total current assets divided by total current liabilities. Current assets include cash, receivables, and inventory, while current liabilities include overdrafts, trade payables, and short-term debt. Equity capital relates to ownership, not liquidity, and sales income and cost of goods sold appear in the income statement, not the balance sheet. Ethical and responsible sourcing requires procurement professionals to assess supplier liquidity to reduce the risk of supply disruption caused by cash-flow problems.

Reference: CIPS L4M4 Ethical & Responsible Sourcing Study Guide (v2) - financial ratios; liquidity assessment.

#### NEW QUESTION # 175

What is the best way to demonstrate that your organisation does not tolerate bribery and corruption?

- A. Asking all suppliers to read your organisation's policy on anti-bribery and corruption
- B. Having full anti-bribery training, policies, and procedures in place
- C. Not working with suppliers who you have heard have a reputation for bribery and corruption
- D. Requesting your supplier's ethical policies on an annual basis

**Answer: B**

Explanation:

Implementing full anti-bribery training, policies, and procedures demonstrates a proactive stance against bribery and corruption. Ethical sourcing principles encourage organisations to institutionalise comprehensive anti-bribery measures to ensure transparency, fairness, and compliance within the supply chain, reducing the risk of corrupt practices.

#### NEW QUESTION # 176

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