

CIPS L4M5 Exam Questions And Answers & Exam Dumps L4M5 Collection

CIPS L4M1 - Question & Answer Past exam questions

O1. Outline FIVE differences between purchasing goods and purchasing services. - correct answer 1. Goods are tangible, services are intangible;

2. Services cannot be separated from their supplier;

3. Heterogeneity: goods are usually uniform in nature while services are unique at each delivery

4. Services 'perish' immediately on delivery whereas goods can be stored until required

5. Products are easier to specify, being tangible

O2. Explain THREE circumstances in which a competitive tendering exercise might not be the best approach to making a purchase. - correct answer 1. Urgency

2. Commercial confidentiality or national security (e.g. military organisations);

3. Value of the purchase;

4. Production costs cannot be measured accurately;

5. Price is not the only criterion for supplier selection and contract award

6. Intellectual Property Rights and monopoly

O2. Describe TWO e-sourcing tools and their use in procurement and supply. - correct answer 1. E-Catalogues

2. E-Tendering

3. E. Auction

4. Reverse Auctions

5. Online supplier evaluation data

O3. Explain the role of a shared services unit (SSU). - correct answer SSUs reflect a desire to centralise and share services

The shared service provider becomes a dedicated provider of services such as; finance, HR, IT and procurement which continue to be provided internally

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CIPS Commercial Negotiation Sample Questions (Q348-Q353):

NEW QUESTION # 348

Before engaging in a negotiation with a supplier of rechargeable lights, procurement team tries to visualise the breakdown of supplier's costs to calculate its break-even point. They estimate that total fixed expenses related to rechargeable electric light are \$270,000 per month and variable expenses involved in manufacturing this product are \$126 per unit. The supplier charges its customer \$180 per unit. Within its current capacity, this supplier will make a profit at which of the following?

- A. More than 5,000 units are sold monthly
- B. Exactly 5,000 units are sold per month
- C. Exactly 1,500 units are sold monthly
- D. More than 1,500 units are sold monthly

Answer: A

Explanation:

The analysis of cost into fixed and variable enables organisations to determine their break-even point (BE) - the point where total revenue from sales and total cost exactly balance. All costs need to be covered by sale revenue in order for a company to make a profit. If you know your fixed costs and your variable costs then you can work out the minimum quantity of goods or services you need to sell to break even. Break even point is measured in volume and can be worked out graphically or via formulae:

Price - Variable costs = Contribution

Break even point (volume) = Fixed expenses/Contribution margin per unit In this scenario, the break even point (Q) is:

$270,000 / (180 - 126) = 5,000$ To make a profit, the supplier needs to sell more than 5,000 units per month.

The BE point is thus an important determinant of flexibility of pricing for suppliers. Before BE is achieved there will be much greater reluctance to offer price concessions to customers than after BE is achieved.

LO 2, AC 2.1

NEW QUESTION # 349

Jessica Taylor, a senior buyer, is reflecting on her most recent negotiation. She has been asked by her manager to create a written record of performance.

Which of the following should Jessica include in this negotiation performance report? Select THREE that apply.

- A. Travel expenses to attend the meeting
- B. A checklist of points learned for the future
- C. A detailed pricing structure
- D. Evaluation of the negotiator's performance
- E. Other suppliers that could have been used
- F. A comparison of actual versus set objectives

Answer: B,D,F

Explanation:

Post-negotiation analysis should include performance evaluation, learning outcomes, and a comparison of achieved results versus original objectives. These elements contribute to continuous improvement and future strategy development.

Reference: L4M5 Commercial Negotiation 2nd edition (CORE), Section 4.3 - Post-Negotiation Review and Performance Reporting

NEW QUESTION # 350

Which of the following are typical characteristics of activity-based costing (ABC) method? Select TWO that apply.

- A. Variable and all related overhead expenses are specifically assigned to a business activity
- B. Limited understanding of true costs incurred
- C. ABC has tended to over cost products on long runs and under cost those on short runs
- D. Costs are allocated based on volume
- E. ABC provides the information required to take action and realise improvements

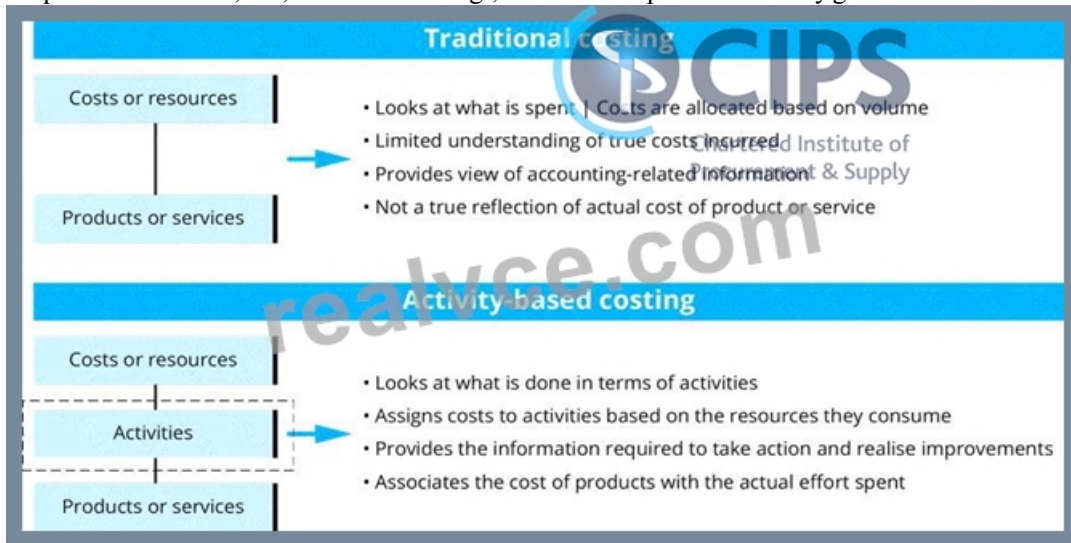
Answer: A,E

Explanation:

:

Activity-based costing is an alternative approach to traditional absorption costing. The characteristics of these two methods are illustrated in the graph below:

Graphical user interface, text, chat or text message, website Description automatically generated



NEW QUESTION # 351

Ranjit is a facilities category buyer for a hospital in the UK and is managing an overseas sourcing project for security guard clothing and personal protective equipment. Ranjit is aware that foreign exchange fluctuations can create risk for his organisation and would like to remove this risk. Ranjit has asked the international suppliers to quote in GBP sterling. Will Ranjit's approach remove the fluctuation risk for the hospital?

- **A. Yes, as the risk will sit with the supplier**
- B. No, as the value of the supplier's currency may decrease
- C. No, as the risk will sit with the buyer as the value of GBP sterling may increase

Answer: A

NEW QUESTION # 352

Which of the following is an objective of proposing phase?

- **A. Start making tentative offers**
- B. Create atmosphere conducive to agreement
- C. Trade concessions
- D. Check hypothesis and assumptions

Answer: A

Explanation:

:

In the study guide, CIPS lists 5 stages of an negotiation:

The opening phase: confirm understanding and get the issues on the table. At this stage, both parties should check agenda, authority and create atmosphere conducive to agreement The testing phase is an information gathering stage where the hypothesis and assumptions you have made in the planning stage can be tested and confirmed or disconfirmed The proposing phase: Both sides may start making tentative proposals regarding their offering.

The bargaining phase: Both parties trade concessions; the preliminary stages are over and proposals move from being tentative and general to being more definite and specific.

The agreement and closing phase: both parties should seek agreement or if TOP does not have the final authority, some sort of acknowledgement of what key terms are should be sought.

NEW QUESTION # 353

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