

# TM3 Exam Flashcards, TM3 100% Exam Coverage

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## TM3: CUSTOMS VALUATION SYSTEM

**GENERAL INSTRUCTIONS:** Read and analyze each item carefully. Answer the given items by providing the necessary information asked for. Use black ball point pen only. A blank paper is provided for your solution.

**PART I: Provide the correct answer.**

1. As an exporter you were asked by importer "A" to quote for an export order to be shipped by air. "A" said he will pick up the order from your warehouse and he will be responsible for export customs clearance. What is the term of purchase?

Answer: **EXW**

2. It is a term of purchase where the seller pays for the freight and insurance and the responsibility of the seller is to deliver the goods to the plane's terminal at the country of exportation.

Answer: **CIP**

3. What is the proper way of invoicing an import order where the exporter shall be responsible for the payment of freight and marine insurance and the manner of shipment is by sea only?

Answer: **CIF**

4. You were asked by buyer "A" to quote for an export order to be shipped by air. "A" said he will pick up the order from your warehouse and will be responsible for export customs clearance. What is the term of purchase?

Answer: **EXW**

5. What is the proper term where the seller delivers the ordered goods to a carrier and pays for the air freight?

Answer: **CPT**

**Part II. Read and analyze the problem. Encircle the correct answer.**

1. Seller in Tacurong City delivered the goods to carrier's warehouse in Davao. Bill of lading shows freight charges as "FRT COLLECT" and will be paid by importer upon arrival of goods in Nagoya.

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## BCS TM3 Exam Syllabus Topics:

Topic	Details
Topic 1	<ul style="list-style-type: none"><li>• Managing the Product: This section emphasizes understanding and managing the product under test, focusing on controlling and assessing testing activities. It covers test metrics, reporting, and defect management across sequential, Agile, and hybrid environments. Candidates should be able to select and apply appropriate test estimation techniques and establish defect workflows suited to the project context. The syllabus also includes preparing business cases for testing activities that justify costs, benefits, and the value of testing within the overall project.</li></ul>

Topic 2	<ul style="list-style-type: none"> <li>Managing the Team: This section addresses the role of Test Leads in analyzing team needs, identifying required skills, and coordinating efforts using a whole-team approach. Candidates are expected to understand how to align team capabilities with project goals and ensure effective collaboration. The syllabus highlights techniques for team management, resource allocation, and fostering continuous improvement through retrospectives and knowledge sharing to optimize testing performance.</li> </ul>
Topic 3	<ul style="list-style-type: none"> <li>Managing the Test Activities: This section focuses on the role of Test Managers and how testing is planned, monitored, controlled, and completed across different software development contexts. It covers the overall test process, including defining test plans, tracking progress, and ensuring proper closure. Candidates are expected to understand how testing fits within various lifecycle models, test levels, and types, while engaging stakeholders effectively. The syllabus emphasizes risk-based testing to identify quality risks, assess impacts, and select suitable mitigation activities. It also highlights formulating project-level test strategies, selecting appropriate test approaches, setting measurable objectives, and improving processes through models like IDEAL. Additionally, candidates should be able to evaluate and introduce test tools based on business needs, risks, and return on investment.</li> </ul>

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## **BCS ISTQB Certified Tester Advanced Level - Test Management v3.0 Sample Questions (Q25-Q30):**

### **NEW QUESTION # 25**

You have recently been employed as a test manager for a software company producing Human Resource (HR) systems... You have been asked to write a test strategy for the project and have chosen to implement a flexible and change-related reactive test strategy. Which of the following would be an essential part of your test approach?

- A. Using defect-based attacks and exploratory testing
- B. Implementing ISO/IEC 29119 as a testing framework
- C. Using decision table testing, equivalence partitioning and boundary value analysis
- D. Performing a detailed product risk analysis

### **Answer: A**

Explanation:

Comprehensive and Detailed Explanation From Exact Extract of ISTQB Certified Tester Advanced Level - Test Manager v3.0 syllabus:

In a reactive(change-driven) test strategy appropriate when requirements are evolving and flexibility is essential-the syllabus highlights exploratory testing and defect/experience-based techniques (defect-based attacks) as key elements because they adapt rapidly to change and emerging information.

A(product risk analysis) is central to risk-based/analytical strategies.

B(standard-compliant framework) aligns with standard/process-compliant strategies.

References: ISTQB CTAL-TM v3.0 Syllabus-Chapter 4 (Approaches for test prioritization and effort allocation: strategy/approach types including reactive strategies; emphasis on exploratory and defect-based approaches under change-driven contexts).

### **NEW QUESTION # 26**

Assume that you have calculated the following costs of quality:

Average cost of detection: €350

Average cost of internal failure: €250

Average cost of external failure: €4,500

The average costs of detection and internal failure are calculated using the number of defects found prior to release, while the average cost of external failure is calculated using the number of defects found after release.

What is the saving in cost of quality for each defect found in testing?

- A. €4,400
- B. €4,600
- C. €5,100
- D. €3,900

**Answer: D**

Explanation:

Comprehensive and Detailed Explanation From Exact Extract of ISTQB Certified Tester Advanced Level - Test Manager v3.0 syllabus:

The syllabus explains the cost of quality (CoQ) perspective for testing and distinguishes between pre-release costs (e.g., detection/appraisal and internal failure costs) and post-release costs (external failure costs). When a defect is found during testing, you incur detection and internal failure costs; if it escapes to production, you incur the (typically much higher) external failure cost.

The saving per defect found in testing is calculated as:

External failure # (Detection + Internal failure) = €4,500 # (€350 + €250) = €4,500 # €600 = €3,900.

This aligns with the syllabus guidance to quantify testing's economic value by comparing avoided external failure costs with the costs of detecting and fixing defects before release (CoQ view).

#### NEW QUESTION # 27

Analytical test improvement approaches identify problems based on data from the project or team.

Appropriate improvements can be derived from an analysis of the identified set of problems.

Which of the following is not an example of an analytical-based test process improvement approach?

- A. Quantitative TPI NEXT assessment
- B. Analysis using measures, metrics and indicators
- C. Root cause analysis
- D. The Goal Question Metric (GQM) approach

**Answer: A**

Explanation:

Comprehensive and Detailed Explanation From Exact Extract of ISTQB Certified Tester Advanced Level - Test Manager v3.0 syllabus:

The syllabus classifies improvement approaches including analytical approaches (e.g., root cause analysis, GQM, and analysis of measures/metrics/indicators) that derive improvements by analysing project/team data.

Model-based approaches (e.g., TMMi, TPI NEXT) are a distinct category that evaluate practices against a reference model rather than primarily deriving improvements from project data analysis.

Hence, B (Quantitative TPI NEXT assessment) is model-based, not an analytical approach; A, C, and D are analytical.

(References: CTAL-TM v3.0 Syllabus - Chapter 2 'Test Management in the Organization' - improvement approaches: analytical vs. model-based vs. other; examples provided for each category.)

#### NEW QUESTION # 28

Analytical test improvement approaches identify problems based on data from the project or team.

Appropriate improvements can be derived from an analysis of the identified set of problems.

Which of the following is not an example of an analytical-based test process improvement approach?

- A. Quantitative TPI NEXT assessment
- B. Analysis using measures, metrics and indicators
- C. Root cause analysis
- D. The Goal Question Metric (GQM) approach

**Answer: A**

## NEW QUESTION # 29

You are a tester working in an Agile team for the tax office. Developers on the team have been trained and are experienced in component testing, including various types of code coverage and reviews. The test policy has a clear statement that shift-left is a main focus in trying to achieve software quality. The team is currently developing a new version of the critical income tax application. Which test activities would you propose to mitigate the risks for the most critical features in the new version of the income tax application?

- A. Introduce formal test design techniques, e.g., decision tables and equivalence partitioning, during system testing
- B. Introduce IEC 61508 as a standard to follow, prescribing the test techniques and required level of coverage
- C. Introduce code reviews and statement coverage criteria
- D. Define strict entry and exit criteria between the various test levels

**Answer: A**

Explanation:

Comprehensive and Detailed Explanation From Exact Extract of ISTQB Certified Tester Advanced Level - Test Manager v3.0 syllabus:

The syllabus emphasizes applying appropriate test design techniques based on risk and test level. In an Agile, shift-left context where developers already perform component testing with coverage and reviews, the incremental risk mitigation for critical business features at system level comes from applying system-appropriate formal test design techniques (e.g., equivalence partitioning, boundary value analysis, decision tables) to ensure thorough functional coverage of critical logic and business rules.

Option A (strict entry/exit criteria) is a control mechanism but does not directly enhance thoroughness for critical features.

Option B (IEC 61508) is a safety standard not appropriate for a tax application and would be disproportionate.

Reference: ISTQB CTAL-TM v3.0 Syllabus, Chapter 3 (Test Planning, Monitoring, and Control) on selecting test design techniques by level and risk; Chapter 4 (Risk-Based Testing) on focusing additional test design rigor on high-risk features; Agile testing alignment in the syllabus sections that highlight shift-left and tailoring practices per level.

## NEW QUESTION # 30

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