

Which of the following is categorised as fixed cost?

- A. Additional pallet hires due to higher demand in year-end season
- B. Raw materials for next year production
- C. Land rental paid in advance
- D. Governments taxes

Answer: C

Explanation:

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An organisation's expense can be categorised into three groups:

Fixed Costs - costs that do not change with output.

Variable Costs - costs that vary in direct proportion to output.

Semi-variable costs - costs that are a combination of the above, with both a fixed and variable element.

Among the four options:

"Land rental paid in advance": This is fixed cost. The rental won't increase when the production increases.

"Additional pallet hires due to higher demand in year-end season": This can be identified as semi-variable cost (or step cost).

"Governments taxes": The taxes are often levied by a percentage of income or revenue. Therefore, it is variable

"Raw materials for next year production": This is obviously variable cost.

NEW QUESTION # 387

In order to mitigate all risks involved in the negotiation process, the buyer only needs to undertake pre- negotiation research on the supply market and establish a BATNA. Is this a correct suggestion?

- A. No, the buyer should make preparations in other areas such as determining the negotiation team
- B. No, the buyer should also keep the top management and all employees informed
- C. Yes, establishing a fallback position is important because it signifies that the negotiations will reach an impasse
- D. Yes, because the market price should be the target price of the negotiations

Answer: A

NEW QUESTION # 388

Which of the following is NOT a barrier to entry in a monopolized market?

- A. A single firm is very large
- B. The costs of production make a single producer more efficient than a large number of producers
- C. The government gives a single firm the exclusive right to produce some good
- D. A key resource is owned by a single firm

Answer: A

Explanation:

Monopolies exist in many markets in real life for very different reasons:

Ownership of a Key Resource: When one company exerts sole control over a resource that is necessary for the production of a specific product, the market may become a monopoly. For example, the only medication deemed acceptable to treat a disease comes from a particular ingredient X, and knowledge of this ingredient X is owned by a single family owned company. The company can, therefore, be said to have a monopoly over ingredient X that is needed to cure the disease because it is the only company that can produce a product deemed acceptable.

Government Franchise: In certain instances, a monopoly may be explicitly created by the government if it grants a single company, whether private or government-owned, the right to conduct business in a particular market. For example, when a national railways transportation service is created by the government, in most cases they are granted a monopoly on the operation of passenger trains in the country. As a result, other firms are only able to offer passenger train services with the cooperation and/or permission of the government-owned provider.

Intellectual Property Protection: Extending intellectual property protection to a company in the form of patents and copyrights is yet another way in which monopolies are created. When a government does this, it is in fact giving a single company an exclusive right to provide a particular product / service to the market. Patents and copyrights work in providing owners of intellectual property with the right to act as an exclusive provider of a new product for a specific length of time. This creates a temporary monopoly in the market with regards to new products and services.

Natural Monopoly: A market may also become a monopoly simply because it may be more cost-effective for one company to serve the whole market than to have several smaller firms in competition with one another. A company with virtually unlimited economies of scale is referred to as a natural monopoly. Such firms become monopolies due to their position and size, which makes it impossible for new entrants in the market to compete price-wise. Natural monopolies are common in industries with high fixed costs and low marginal costs of operation such as providers of television, telephone, and internet services. In this question, 'A single firm is very large' is not enough to tell whether this market is monopolistic.

NEW QUESTION # 389

Under EU public procurement directives, which of the following are procedures in which there is no commercial negotiation allowed?

- A. Competitive Dialogue
- B. Competitive Procedure with Negotiation
- C. Innovation Partnerships
- D. Restricted Procedure
- E. Open Procedure

Answer: D,E

Explanation:

Under the European Union public procurement directives, all public sector bodies must abide by certain rules when they procure goods and services over a threshold value. These rules are codified under 5 procurement procedures:

1. Open Procedure
2. Restricted Procedure
3. Competitive Dialogue
4. Competitive Procedure with Negotiation
5. Innovation Partnerships.

Under normal circumstances, there is no commercial negotiation allowed under the two most commonly used procedure, Open and Restricted. Under these procedures, the prices and terms and conditions of contract should be decided via reference only to the tenderers' responses to the buyer's requests for tenders, and not through 'post-tender negotiation'. Under the other procedure, negotiation within the rules is permitted.

Interested learners can read more about these procedures here.

LO 1, AC 1.1

NEW QUESTION # 390

Which of the following are elements of price negotiations? Select the TWO that apply.

- A. Cash flow management
- B. Administration costs
- C. Sales tax payable
- D. Terms of payment
- E. Pricing arrangement

Answer: D,E

Explanation:

Price negotiations extend beyond headline unit price and include elements that influence total commercial value. Pricing arrangements (such as fixed, variable, indexed, or cost-plus pricing) directly affect financial risk and cost certainty. Terms of payment influence cash flow, working capital, and overall cost of ownership, making them core price-related negotiation variables. Sales tax is typically regulated and not negotiable, while cash flow management and administration costs are internal organisational concerns rather than negotiated price elements. CIPS emphasises a holistic approach to price negotiations that considers structure and payment terms, not just price level.

Reference: CIPS L4M5 Commercial Negotiation (CORE), 2nd edition - LO 2.2: Elements and structure of price negotiations.

NEW QUESTION # 391

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