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ISM Supply Management Core Exam Sample Questions (Q193-Q198):

NEW QUESTION # 193

When forecasting monthly cash flows, which of the following businesses would be MOST impacted by seasonality?

- A. Toy store
- B. Law firm
- C. Hardware store
- D. Eyeglasses store

Answer: A

NEW QUESTION # 194

A supply manager submits a request to fill several new positions, along with a proposal for an increased training budget. The new positions are approved, but training funds are cut rather than expanded for the coming year. The supply manager believes that training will be essential for supply management's ability to support organizational strategy. Given this situation, which of the following actions by the supply manager is MOST likely to be effective?

- A. Develop examples of how training will help employees focus on organizational objectives
- B. Have the staff complete the training early in the year
- C. Fill fewer positions than approved, and use the remaining budget for training
- D. Attempt to fill the new positions with skilled candidates who will not require extensive training

Answer: A

Explanation:

The MOST likely effective action by the supply manager, when training funds are cut, is D. Develop examples of how training will help employees focus on organizational objectives. This approach can demonstrate the value of training to the organization's leadership and may help in securing future funding. It's important to show how training aligns with and supports the strategic goals of the organization.

NEW QUESTION # 195

A student conducts a two-sided hypothesis test and is looking for a confidence level of 65%. For which of the p-values below would the student reject the null hypothesis? (Select all that apply.)

- A. 0.27
- B. 0.63

- C. 0.72
- **D. 0.13**
- E. 0.41

Answer: A,D

NEW QUESTION # 196

Smith agrees to work for Acme Company for 12 months on a time and materials contract, with right of termination for convenience. Under the terms of the contract, Smith's fee is payable quarterly. After six months, Smith provides notice of termination. Smith was only paid for the first three months of the contract, and Acme Company is withholding payment of the outstanding balance. If Smith files a lawsuit to recover damages, Smith is MOST likely to be compensated for which of the following types of damages?

- A. Incidental
- B. Punitive
- C. Consequential
- **D. Restitution**

Answer: D

NEW QUESTION # 197

A company's accounting department implements a new system to track liabilities for capital assets. The reports developed by this system exclude some important indirect procurement data (e.g., transactions related to test equipment), as this information is tracked by another system. Which of the following is the BEST course of action for the firm to take in this situation?

- A. Notify the entire organization of the issue during the next iteration of the tool
- B. Take no action, as the aggregate numbers reported to shareholders will not be severely affected
- C. Estimate the total debts and assets being tracked outside the system and correct any large variances on a quarterly basis
- **D. Notify senior management that reports from the new system may understate the company's debts and assets**

Answer: D

Explanation:

The new accounting system implemented by the company's accounting department excludes some important indirect procurement data, leading to incomplete reports. The best course of action is to notify senior management about the potential understatement of the company's debts and assets. This ensures transparency and allows senior management to take necessary steps to address the issue, such as integrating the data from the other system or adjusting their decision-making processes accordingly.

References

* Financial Accounting Standards Board (FASB). Reporting standards and guidelines.

* COSO (Committee of Sponsoring Organizations of the Treadway Commission). Internal Control-Integrated Framework.

NEW QUESTION # 198

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