

中華企業資源規劃學會 專業認證

ERP 規劃師-參考題型

- (A) 1. In the Sales and Distribution module, which of the following marketing activities is considered both the most frequently used and most effective method?
- (A) Direct Mailing (DM)
 - (B) Seminars
 - (C) Sales Calls
 - (D) Sales Presentations ◦
- (B) 2. In ERP systems, Available-to-Promise (ATP) is used as the basis for availability checking to ensure on-time delivery according to customer-requested dates. The ATP calculation formula is: $ATP = (\text{Current Inventory}) + (\text{Planned Receipts}) - (\text{Planned Issues})$. If Ben Company's product X has a current inventory of 64 units during a specific planning period, with 53 planned issues and zero planned receipts, what is the ATP quantity?
- (A) 7
 - (B) 11
 - (C) 0
 - (D) 9 ◦
- (C) 3. When businesses face different market environments, they employ corresponding demand response strategies. Which of the following strategies describes the process of directly assembling components to meet customer requirements?
- (A) Engineer to Order
 - (B) Make to Order
 - (C) Assembly to Order
 - (D) Make to Stock ◦
- (B) 4. In the Sales and Distribution module, which of the following strategies involves production planning based on market demand forecasts and fulfilling sales orders directly from existing inventory?
- (A) Make to Order
 - (B) Make to Stock
 - (C) Configure to Order
 - (D) Assembly to Order ◦
- (C) 5. In production planning and control, what is meant by "Release Period"?
- (A) It refers to the coordination period between MRP and MPS.
 - (B) It refers to the period when planned orders can be converted into production orders.
 - (C) It refers to the period when production orders can be released to the shop floor.
 - (D) It refers to the automatic scheduling period for MRP and MPS. ◦
- (D) 6. Based on market analysis or historical data, determining the relationship between sales volume of various product groups and required production volume for a company's medium to long-term needs falls under which type of planning?
- (A) Material Requirements Planning (MRP)
 - (B) Master Production Schedule (MPS)
 - (C) Demand Management
 - (D) Sales and Operations Planning (S&OP) ◦
- (C) 7. In the production order process, data regarding the number of produced units and scrap rates would be recorded in which type of work order completion confirmation data?
- (A) Material-related data
 - (B) Resource-related data
 - (C) Work order-related data
 - (D) Labor-related data ◦

中華企業資源規劃學會 專業認證

ERP 規劃師-參考題型

- (C) 8. In MPS and MRP planning, to avoid disruptions from planning changes, production schedules for near-term work orders are fixed and prevented from automatic system adjustments. This time range is called:
- (A) Part Period
 - (B) Reorder Point
 - (C) Planning Time Fence
 - (D) Production Lead Time ◦
- (D) 9. As businesses operate in an increasingly competitive global environment, the procurement department has become critically important. Effective planning and management of procurement quantities and frequencies to reduce manufacturing and operational costs has become a key strategic focus. Therefore, the functions and objectives of a company's procurement department can be viewed from short-term, mid-term, and long-term perspectives. Which of the following represents a short-term procurement objective?
- (A) Effective management of the procurement department
 - (B) Supporting organizational operational goals
 - (C) Selecting, developing, and maintaining supplier relationships
 - (D) Meeting basic operational requirements ◦
- (D) 10. Among procurement documents generated for different purposes, which of the following is prepared by the supplier and accompanies the physical delivery of goods?
- (A) Delivery Note
 - (B) Quotation
 - (C) Purchase Order
 - (D) Material Packing Slip ◦
- (C) 11. As businesses operate in an increasingly competitive global environment, the procurement department has become critically important. Effective planning and management of procurement quantities and frequencies to reduce manufacturing and operational costs is crucial. Therefore, developing an integrated procurement strategy that aligns with and supports the company's overall operational strategy and objectives is considered the procurement department's:
- (A) Medium-term goal
 - (B) Micro goal
 - (C) Overarching goal
 - (D) Interim goal ◦
- (C) 12. The procurement department traditionally serves a “supporting” role, and all internal departments must collaborate closely to achieve the organization's ultimate objectives. To ensure outsourced products or services meet quality expectations, which department must the procurement department maintain a close working relationship with?
- (A) Finance and Accounting
 - (B) Marketing
 - (C) Quality Assurance
 - (D) Information Technology ◦
- (D) 13. In inventory management systems, determining the timing of orders follows a similar principle to Economic Order Quantity (EOQ): both aim to minimize total inventory costs. However, which additional factor must be specifically considered for order timing?
- (A) Market demand quantity
 - (B) Order processing costs
 - (C) Inventory holding costs
 - (D) Service level ◦

中華企業資源規劃學會 專業認證

ERP 規劃師-參考題型

- (B) 14. In inventory management systems, ABC analysis is a classification and control method based on Pareto's 80-20 principle. Which of the following statements about ABC analysis is incorrect?
- (A) Class A represents the most critical inventory items, Class B the moderately important items, and Class C the least critical items.
 - (B) Management focus is prioritized based on the relative relationship between the economic value and resource consumption of each inventory category.
 - (C) Class A accounts for 70-80% of total inventory value, Class C accounts for 5-15%, and the remainder falls into Class B.
 - (D) Class A comprises 10-30% of inventory items, Class C comprises 40-60% of items, and the remainder falls into Class B. ◦
- (B) 15. In an inventory management system, which of the following is not a warehousing function?
- (A) Material receiving operations
 - (B) Accounts payable management for purchased materials
 - (C) Obsolete and waste material disposal
 - (D) Physical inventory counting ◦
- (B) 16. In an inventory management system, what is the ratio of customer demands or orders that can be fulfilled directly from available inventory?
- (A) Inventory turnover ratio
 - (B) Service level
 - (C) Lead time
 - (D) Inventory ratio ◦
- (A) 17. Which of the following descriptions of IFRS is correct?
- (A) It stands for International Financial Reporting Standards (國際財務報導準則).
 - (B) It stands for International Accounting Standards (國際會計出帳準則).
 - (C) It stands for International ERP Planning Standards (國際 ERP 規劃準則).
 - (D) All of the above are correct. ◦
- (B) 18. Which department personnel typically establishes the accounting codes for vendor accounts when setting up basic vendor information in an ERP system?
- (A) Accounting Department
 - (B) Purchasing Department
 - (C) Production Department
 - (D) Cashier Department ◦
- (B) 19. Which of the following statements is incorrect?
- (A) In a phased ERP implementation, the Financial Accounting module must be included in the first phase.
 - (B) The ERP Financial Accounting module provides real-time engineering R&D and production scheduling information, enabling managers to quickly access key information.
 - (C) In the "8+ Operating Model" and "8+ Profit Model," vertical lines relate to resource planning while horizontal lines relate to resource transformation.
 - (D) The Financial Accounting module provides key performance indicators (KPIs) to assess the health of a business's operating model. ◦
- (A) 20. Which of the following statements about IFRS is correct?
- (A) Companies must disclose both their valuation techniques and inputs used in fair value measurements in their financial statements.
 - (B) IFRS stands for International Accounting Standards (國際會計出帳準則).
 - (C) Under IFRS, ERP systems discontinue transaction data collection.
 - (D) IFRS stands for International ERP Planning Standards (國際 ERP 規劃準則). ◦

中華企業資源規劃學會 專業認證

ERP 規劃師-參考題型

- (C) 21. In an ERP system, which module provides financial information from an internal management accounting perspective?
- (A) Financial Accounting module
 - (B) Inventory Management module
 - (C) Controlling (CO) module
 - (D) Production Planning module ◦
- (A) 22. In management accounting, which dimension of Activity-Based Costing (ABC) employs a two-stage cost tracing procedure? In this procedure, resource costs are first traced to activities based on resource consumption, and then activity costs are traced to cost objects based on activity consumption. This is known as the:
- (A) Cost assignment dimension
 - (B) Resource assignment dimension
 - (C) Process dimension
 - (D) Activity dimension ◦
- (A) 23. In the Controlling (CO) module, which of the following statements about Activity-Based Costing (ABC) is incorrect?
- (A) ABC is only applicable to manufacturing industries.
 - (B) ABC was originally developed to address the shortcomings of traditional overhead allocation methods that used direct labor as the base.
 - (C) The cost assignment dimension uses a two-stage process to calculate accurate costs of cost objects.
 - (D) The process dimension is used for activity/process improvement. ◦
- (C) 24. Which of the following statements about the submodules in the ERP Controlling (CO) module is incorrect?
- (A) The Cost Center Accounting submodule uses cost centers as cost objects.
 - (B) The Internal Orders Accounting submodule uses events or projects as cost objects.
 - (C) The Profitability Analysis submodule uses departments as cost objects.
 - (D) The Activity-Based Costing submodule uses processes as cost objects. ◦
- (D) 25. Which of the following statements regarding the managerial implications of Employee Self-Service is incorrect?
- (A) It is equivalent to employee empowerment.
 - (B) It provides employees with autonomy and a sense of control.
 - (C) It facilitates organizational decentralization.
 - (D) All of the above statements are incorrect. ◦
- (C) 26. In ERP systems, which emphasize module integration for operational efficiency, which of the following modules is least likely to have data transactions with the Human Resources (HR) module?
- (A) Financial Accounting module
 - (B) Production Management module
 - (C) Materials Management module
 - (D) Project Management module ◦
- (A) 27. Which of the following statements comparing process-oriented and function-oriented Human Resource Reengineering/Improvement (HRR/I) is incorrect?
- (A) Process-oriented HRR/I does not emphasize employee empowerment and single-point of contact service.
 - (B) Function-oriented HRR/I emphasizes centralized management and hierarchical control.
 - (C) Function-oriented HRR/I cannot improve organizational HR management performance.
 - (D) Process-oriented HRR/I can enhance organizational HR management performance. ◦

中華企業資源規劃學會 專業認證

ERP 規劃師-參考題型

- (B) 28. Which of the following is not a function of Manager Self-Service in the Human Resources (HR) module?
- (A) Compensation decision-making
 - (B) Benefits administration
 - (C) Attendance management
 - (D) Performance management ◦
- (D) 29. In terms of ERP system acquisition costs, which component tends to be the most variable and difficult to predict?
- (A) System software costs
 - (B) Hardware costs
 - (C) Implementation consulting fees
 - (D) Other intangible costs ◦
- (A) 30. In ERP system implementation, what does data conversion primarily refer to?
- (A) Migration of operational data from legacy systems to the ERP system
 - (B) Implementing the organization's existing structure into the ERP system for authorization purposes
 - (C) Mapping between old and new material codes
 - (D) Creating data warehouse schemas ◦
- (D) 31. During ERP implementation, organizations often encounter misfits between system processes and organizational processes. Which of the following is not a valid approach to address these process gaps?
- (A) Software customization
 - (B) Plugin development
 - (C) Business Process Reengineering
 - (D) Expanding database disk space ◦
- (A) 32. Which of the following statements about ERP systems is incorrect?
- (A) ERP emphasizes data integration, while real-time processing is not important.
 - (B) ERP systems utilize a client-server architecture.
 - (C) ERP systems serve as the core component of enterprise digitalization.
 - (D) ERP is primarily a financial accounting-oriented information system. ◦
- (B) 33. What are “Best Practices”? Which of the following statements correctly defines this term?
- (A) The operational processes used by the industry leader.
 - (B) The standardized processes provided by ERP software vendors.
 - (C) The theoretically ideal operational processes.
 - (D) The operational processes that best fit a specific company's needs. ◦
- (C) 34. From a geographic sales perspective, within a single corporate organization, which organizational unit is responsible for selling different product lines or product families?
- (A) Sales Organization
 - (B) Sales Group
 - (C) Division
 - (D) Distribution Channel ◦
- (D) 35. In the Sales and Distribution module, which statement about sales support is incorrect?
- (A) Sales support provides tools and functionalities for marketing and sales departments to efficiently execute customer relationship services and business development activities.
 - (B) Sales support can be categorized into two types: promotional and sales activities.
 - (C) Direct mailing is the most common and effective method in the sales process.
 - (D) Sales support only serves existing customers and does not include new prospect development. ◦

中華企業資源規劃學會 專業認證

ERP 規劃師-參考題型

- (A) 36. In the MRP planning process, for component Y in the current period, given an initial inventory of 40 units, a period supply of 13 units, and a period demand of 58 units, which statement is correct regarding the net requirement?
- (A) The net requirement for component Y is 5 units.
 - (B) The net requirement for component Y is 85 units.
 - (C) The net requirement for component Y is 31 units.
 - (D) The net requirement for component Y is 58 units. ◦
- (C) 37. In production planning and control, which of the following contains the sequence of operational activities required to complete a specific item?
- (A) Work Center
 - (B) Bill of Materials (BOM)
 - (C) Routing
 - (D) Material Master ◦
- (B) 38. Companies engage in frequent and diverse procurement activities across multiple categories. Regarding Maintenance, Repair, and Operations (MRO) procurement, which of the following statements is incorrect?
- (A) Characterized by frequent orders with low purchase volumes
 - (B) Involves forming strategic alliances with suppliers
 - (C) Improved through centralized purchasing
 - (D) Requires periodic procurement contracts with suppliers. ◦
- (D) 39. In this procurement method, the system automatically calculates reorder points and quantities based on preset parameters, including safety stock levels, demand forecasts, and lead times. When inventory drops below the reorder point, the system automatically generates a purchase requisition to the procurement department. This approach is known as:
- (A) Quick Response System
 - (B) Inventory Management System
 - (C) Purchase Requisition System
 - (D) Reorder Point System. ◦
- (A) 40. In an ERP system, inventory records are maintained in two formats based on management requirements: inventory value records and inventory quantity records. Inaccurate inventory records can lead to significant operational problems. Available inventory is calculated using the formula: Available Inventory = (Current Inventory) + (On-Order Quantity) - (Allocated Quantity). If Page Company's product X7 has a current inventory of 45 units, on-order quantity of 15 units, and allocated quantity of 43 units, what is the available inventory?
- (A) 17
 - (B) 19
 - (C) 21
 - (D) 23. ◦
- (C) 41. When implementing ERP system modules such as order entry, procurement, manufacturing, or supply chain management, companies typically need to implement the inventory management module simultaneously. Within the overall sales process, what role does the inventory management module serve?
- (A) A completely independent operating module
 - (B) A cost center
 - (C) A supporting module for other modules
 - (D) A profit center. ◦

中華企業資源規劃學會 專業認證

ERP 規劃師-參考題型

- (D) 42. Which of the following items and their corresponding amounts should not be disclosed on the balance sheet, which presents a company's financial position at a specific point in time?
- (A) Assets, including property, plant and equipment.
 - (B) Equity, including issued capital and reserves attributable to equity holders of the parent company.
 - (C) Liabilities, including deferred tax liabilities, current tax liabilities, and financial liabilities.
 - (D) Assets and liabilities that have been disposed of. ◦
- (C) 43. Which of the following statements correctly describes the responsibility for master data creation and maintenance for business operations in the Financial Accounting module?
- (A) Supplier master data is established by the Sales Department.
 - (B) Customer master data is established by the Purchasing Department.
 - (C) Supplier account codes are established by the Purchasing Department.
 - (D) Chart of accounts and account codes are established by the R&D Department. ◦
- (C) 44. In management accounting, for the process dimension of Activity-Based Costing (ABC), after dividing business operations into processes, which cost calculation unit is used to determine process costs?
- (A) Departments
 - (B) Processes
 - (C) Activities
 - (D) Work centers ◦
- (D) 45. Management accounting provides the accounting information necessary for managing a company. Which of the following types of information is not typically provided by management accounting?
- (A) Information on product (or service) costs
 - (B) Information for planning and controlling short-term routine operations
 - (C) Information for short-term and long-term non-routine decisions
 - (D) Information on product market share ◦
- (D) 46. In the 12 steps of Human Resource Reengineering/Improvement, which analytical technique is typically paired with brainstorming to evaluate each work event in the process and identify alternative solutions?
- (A) ABC Analysis
 - (B) Work Center Technique
 - (C) Low-Level Coding (LLC)
 - (D) Value Analysis ◦
- (A) 47. Which of the following activities is not considered a function of staffing management in Human Resource Management?
- (A) Performance-based Salary Adjustment
 - (B) Recruitment
 - (C) Employment Placement
 - (D) Exit Management ◦
- (C) 48. Which type of testing is most critical for end-user departments during ERP system implementation?
- (A) Installation testing
 - (B) Unit testing
 - (C) Integration testing
 - (D) Plugin testing ◦

中華企業資源規劃學會 專業認證

ERP 規劃師-參考題型

- (D) 49. Based on real-world ERP implementation cases, what is the optimal sequencing of BPR and ERP implementation?
- (A) BPR before ERP
 - (B) BPR after ERP
 - (C) BPR and ERP simultaneously
 - (D) Any sequence that aligns with organizational planning ◦
- (C) 50. In data warehouse architecture, what is the term for a subset of replicated data?
- (A) Database
 - (B) Data source
 - (C) Data mart
 - (D) Data mining ◦
- (D) 51. Which of the following statements about database advantages is incorrect?
- (A) Eliminates data redundancy
 - (B) Ensures data consistency
 - (C) Enables centralized data management and sharing
 - (D) Unable to share data ◦
- (A) 52. An enterprise information system that integrates all business management functions should (1) provide integrated and real-time information, (2) support business operations and decision-making processes, (3) enable information sharing across different systems, (4) enhance product design efficiency and performance, and (5) maintain extensive backup data and encryption keys.
- (A) 123
 - (B) 234
 - (C) 145
 - (D) 134 ◦
- (C) 53. Which of the following statements about business processes is incorrect?
- (A) The execution of logically connected operations and tasks using limited resources to achieve defined business objectives.
 - (B) A sequence of value-adding activities triggered by events to meet stakeholder requirements.
 - (C) The planning and execution of front-office and back-office operations related to procurement, production, sales, and service delivery.
 - (D) The clear definition of the 5W's and 3H's for a specific process. ◦
- (D) 54. In the Sales and Distribution module, which of the following are pre-sales documents? (1) Customer contract, (2) Scheduling agreement, (3) Customer inquiry, and (4) Quotation.
- (A) 12
 - (B) 123
 - (C) 1234
 - (D) 34 ◦
- (A) 55. The business scenarios in the Sales and Distribution module can be classified into three categories. Which of these are included? (1) Demand response strategy, (2) Standard order processing, (3) Special order processing, (4) Standard material handling, and (5) Special material handling.
- (A) 135
 - (B) 123
 - (C) 145
 - (D) 124 ◦

中華企業資源規劃學會 專業認證

ERP 規劃師-參考題型

- (D) 56. In production planning, which two of the following options constitute master planning: (1) Sales and Operations Planning (S&OP), (2) Demand Management, (3) Material Requirements Planning (MRP), and (4) Master Production Schedule (MPS)?
- (A) 12
 - (B) 23
 - (C) 34
 - (D) 24 ◦
- (A) 57. During MPS and MRP planning, for materials that will be used soon, planning can be conducted using three methods: (1) Replanning, (2) Net Change Planning, and (3) Net Change Planning within the Planning Time Fence. Please rank these three methods according to their computational load on the computer system, from highest to lowest:
- (A) 1>2>3
 - (B) 2>1>3
 - (C) 3>1>2
 - (D) 3>2>1 ◦
- (D) 58. Which of the following statements about corporate procurement content is incorrect?
- (A) The procurement value of MRO (Maintenance, Repair, and Operations) items has gradually increased and become one of the main procurement categories.
 - (B) Transportation and services are included in corporate procurement items.
 - (C) Computers are categorized as capital equipment procurement.
 - (D) The procurement of semi-finished products and components has gradually decreased. ◦
- (A) 59. In ERP systems, both procurement and inventory management typically fall under the Material Management (MM) module. Which of the following statements about the goods receipt process is incorrect?
- (A) When quality inspection reveals non-compliance during goods receipt and the items are externally purchased, the manufacturing department must be notified to determine the appropriate action.
 - (B) After completing the receipt processing of goods and associated documentation, the system initiates the determination of storage location and transfer type.
 - (C) Once storage location and transfer type have been determined, the system proceeds to confirm the transfer type and assign warehouse locations.
 - (D) After completing the receipt processing of goods and associated documentation, the system initiates inspection of the goods and accompanying documents. ◦
- (C) 60. What benefits is the ERP system expected to deliver in inventory management? (1) enhanced efficiency and accuracy of accounting processes, (2) access to accurate and real-time inventory information, (3) improved tracking of inventory movements, turnover rates, and slow-moving stock, (4) increased efficiency of physical inventory counting operations, and (5) reduced inventory cycle times.
- (A) 1245
 - (B) 1345
 - (C) 1234
 - (D) 2345 ◦
- (A) 61. In an inventory management system, which of the following information elements should be included in the material master data? (1) current inventory levels, (2) manufacturing overhead costs, (3) lowest-level component code, and (4) lead time.
- (A) 1234
 - (B) 123
 - (C) 234
 - (D) 134 ◦

中華企業資源規劃學會 專業認證

ERP 規劃師-參考題型

- (B) 62. In the Financial Accounting module, which of the following processes are automatically executed when shipment and billing is completed? (1) Decrease in inventory value in the general ledger, (2) Increase in accounts receivable in the general ledger, (3) Decrease in the accounts receivable subsidiary ledger, (4) Generation of cost accounting entries, and (5) Generation of raw material purchase orders.
- (A) 123
(B) 124
(C) 245
(D) 345 ◦
- (C) 63. What is the correct sequence in the Accounts Payable payment processing workflow in the Financial Accounting module? (1) Generate payment proposal, (2) Process payments and post accounting entries, and (3) Generate relevant documentation and forms.
- (A) 12
(B) 13
(C) 123
(D) 23 ◦
- (D) 64. In management accounting, what are the typical components used to measure quality costs? (1) Prevention costs, (2) Appraisal costs, (3) Internal failure costs, and (4) External failure costs.
- (A) 123
(B) 134
(C) 124
(D) 1234 ◦
- (A) 65. Which of the following statements regarding product cost accounting in manufacturing is incorrect?
- (A) The manufacturing overhead control account records overhead costs allocated to products using predetermined overhead rates.
(B) Indirect materials cost is a component of manufacturing overhead.
(C) The work-in-process inventory account records the accrued costs of unfinished products.
(D) When finished goods are sold, their production costs should be transferred from the finished goods account to the cost of goods sold account. ◦
- (B) 66. Which of the following statements about the characteristics of Human Resource modules are correct? The module (1) is subject to varying legal requirements and restrictions across different countries, (2) has significant customization requirements, (3) shows considerable variation in HR management functions and operational processes between companies, (4) is less independent in nature, and (5) frequently interfaces with data from other modules.
- (A) 1234
(B) 123
(C) 234
(D) 2345 ◦
- (B) 67. What benefits do Human Resource Reengineering/Improvement efforts bring to departmental managers and employees within an organization? The benefits (1) will be constrained by geographical limitations, (2) will reduce response times, (3) will better accommodate individual needs, (4) will create a more human-centric approach, and (5) will ensure the quality of HR services.
- (A) 1234
(B) 2345
(C) 1235
(D) 12345 ◦

中華企業資源規劃學會 專業認證

ERP 規劃師-參考題型

- (B) 68. From a system completeness perspective, what is the minimum business cycle coverage that an ERP product should include?
- (A) Eight major business cycles
 - (B) Production and sales cycle
 - (C) Financing cycle
 - (D) Quality control cycle ◦
- (C) 69. When planning an enterprise cloud architecture, which of the following evaluation criteria should be considered? (1) Scalability, (2) Service delivery models, (3) Operations and maintenance, (4) Total cost of ownership, (5) Portability and reliability, (6) Security and privacy, (7) Switching costs, (8) Risk assessment, and (9) Technology benchmarking.
- (A) 123459
 - (B) 13456
 - (C) 1245678
 - (D) 125689 ◦
- (C) 70. ERP system implementation typically progresses through seven stages, from initial evaluation to continuous improvement. Companies often overlook system maintenance costs - what percentage of the initial licensing fees do these maintenance costs typically represent annually?
- (A) 1-3%
 - (B) 3-5%
 - (C) 10-25%
 - (D) 25-50% ◦