

Chartered Institute Of Credit Management (CICM)

EXAM DAY MANUAL

It is strongly suggested that you conduct a technical verification session with ExamRoom.AI. This will ensure that your PC is compatible with our system and will aid you in having a smooth testing experience. Please reach out to ExamRoom.AI's technical support team by going to <https://examroom.ai/> and using the chat function on the lower right of the screen. Please do so at least 48 hours before your exam.

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 Begin Exam	19
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You are allowed to take a small clear bottle of water and a whiteboard with you into your exam. There is a calculator available on screen for you to use, however if you prefer, you can use your own if it is not programmable. The Onboarding Agent and Proctor may ask to see these items and to verify that the whiteboard is clean, and that the calculator is permissible

On exam day, login and click the Start **exam** at least (15 minutes) before your exam is scheduled to begin. Your login credentials were emailed to you from no-reply@examroom.ai. If you experience any issues logging in,

Please contact us at :

877-848-EXAM (3926)

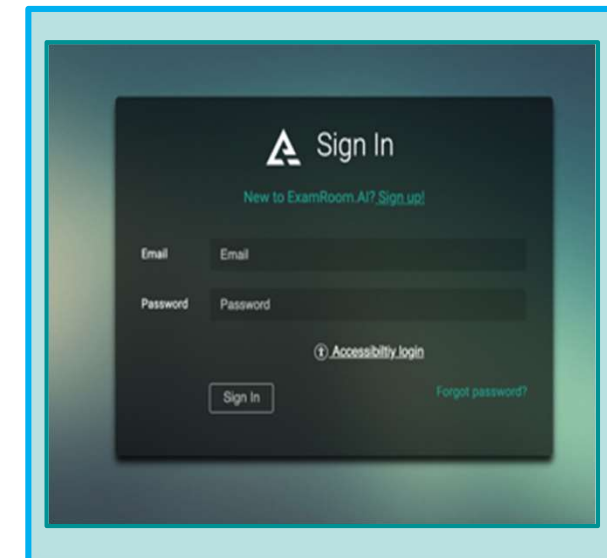
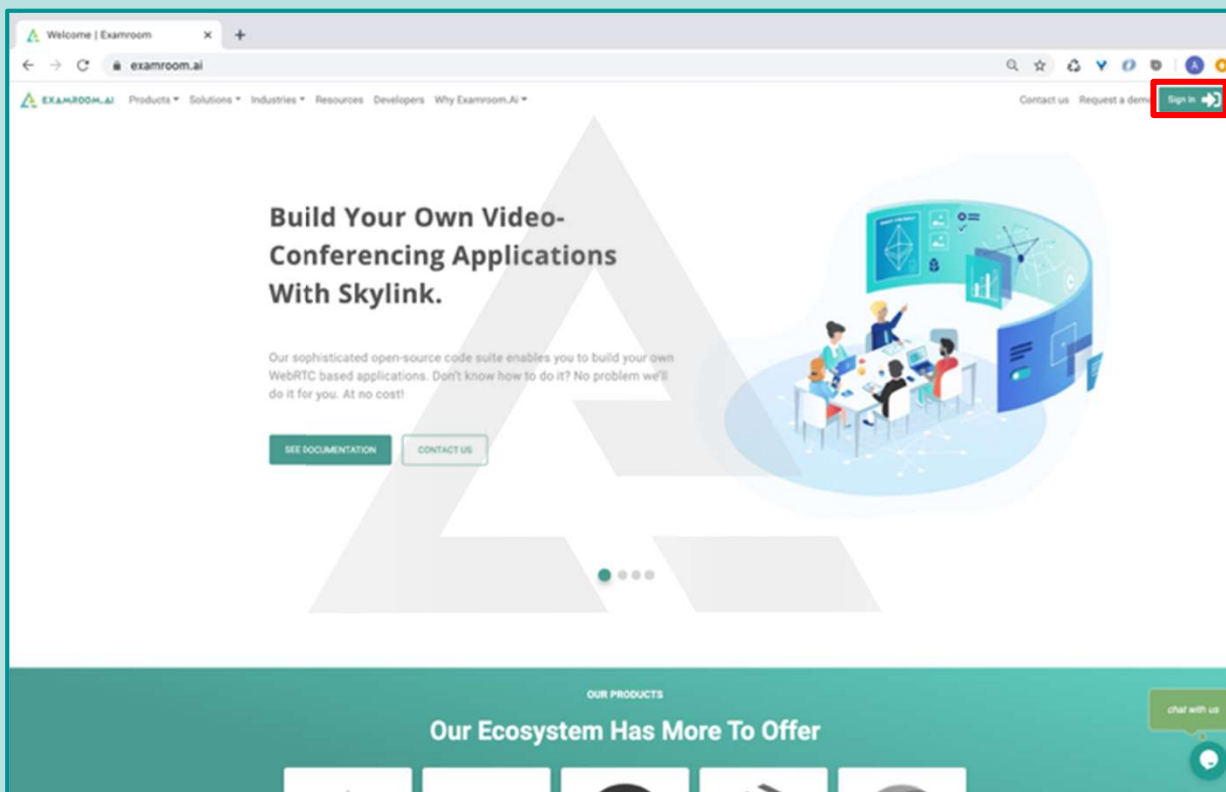
support@examroom.ai

<https://www.examroom.ai/chat box>

▲ Exam Process Flow

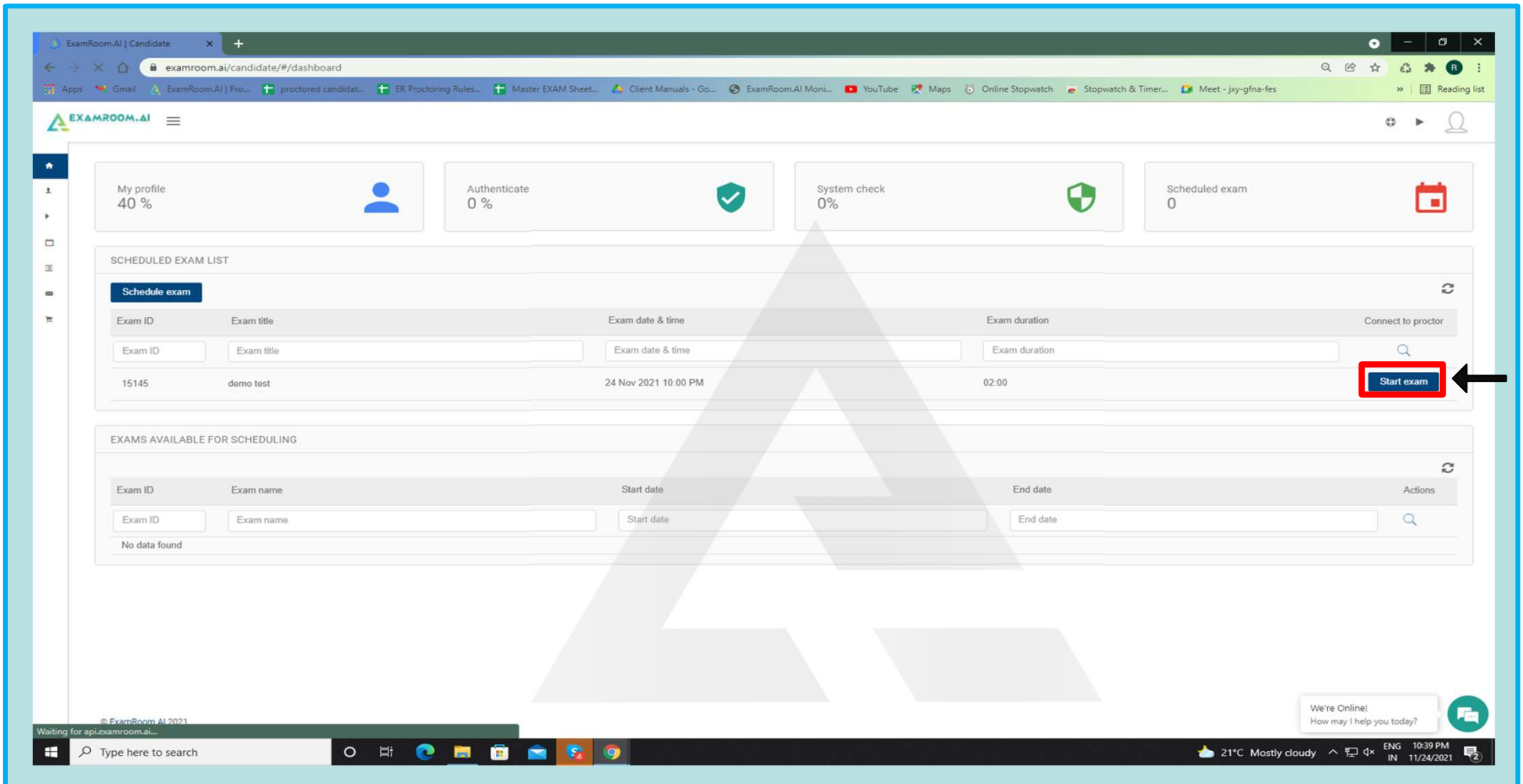


Visit <https://www.examroom.ai/> and click **Sign In** in the top right corner and login to your account.



If you have any questions, contact us at 877-848-EXAM (3926), support@examroom.ai, or <https://examroom.ai> chat box

Now click on **Start exam**.

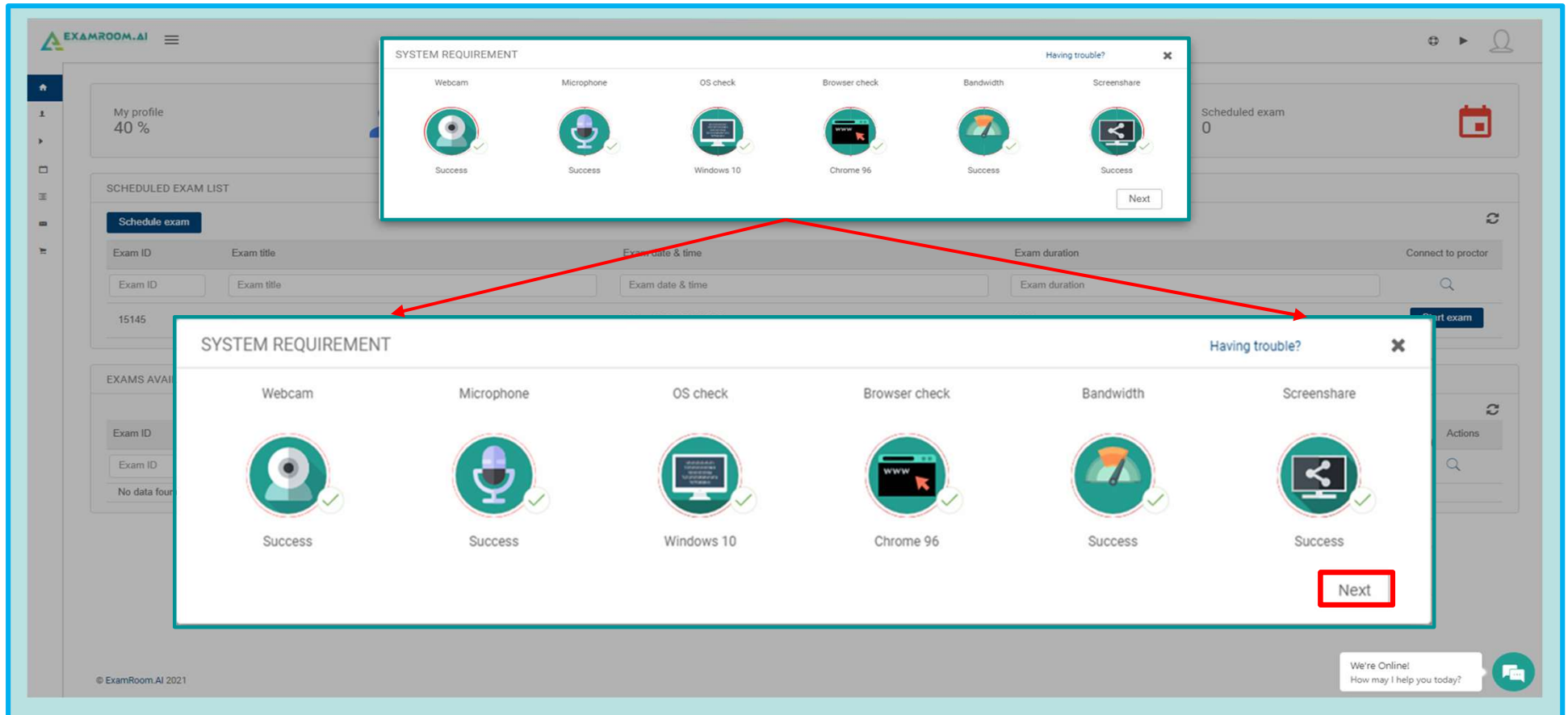


The screenshot shows the ExamRoom.AI candidate dashboard. At the top, there are four status cards: 'My profile 40 %', 'Authenticate 0 %', 'System check 0%', and 'Scheduled exam 0'. Below these is the 'SCHEDULED EXAM LIST' section, which includes a 'Schedule exam' button and a table with columns for Exam ID, Exam title, Exam date & time, Exam duration, and Connect to proctor. A row in the table shows Exam ID 15145, Exam title demo test, Exam date & time 24 Nov 2021 10:00 PM, and Exam duration 02:00. A red box highlights the 'Start exam' button in the 'Connect to proctor' column, with an arrow pointing to it. Below the table is the 'EXAMS AVAILABLE FOR SCHEDULING' section, which has a table with columns for Exam ID, Exam name, Start date, End date, and Actions. The table is currently empty, showing 'No data found'. At the bottom right, there is a chat bubble that says 'We're Online! How may I help you today?'. The Windows taskbar is visible at the bottom of the screen.

Exam ID	Exam title	Exam date & time	Exam duration	Connect to proctor
15145	demo test	24 Nov 2021 10:00 PM	02:00	Start exam

Exam ID	Exam name	Start date	End date	Actions
No data found				

Next, you will be brought to the first **System Check**.



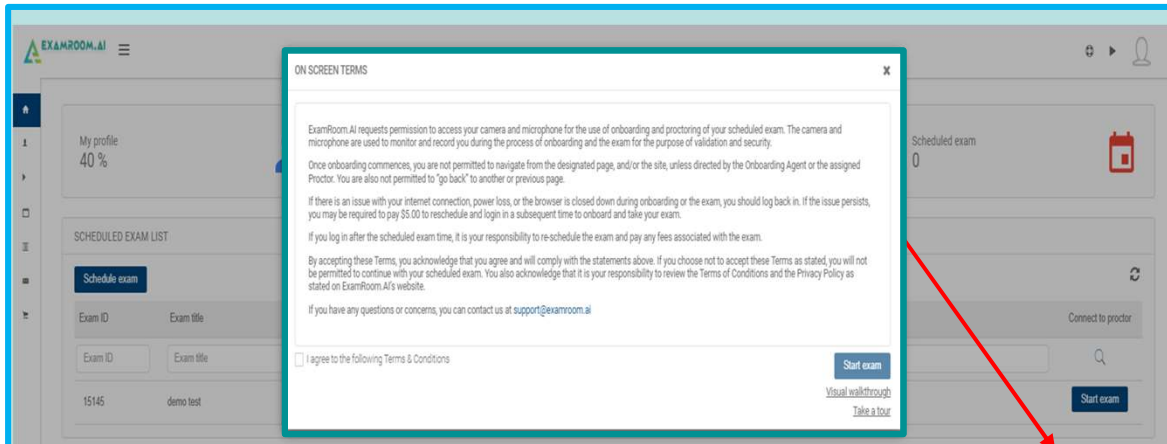
Please make sure you are not connected to any **Bluetooth** devices.

Click on the **Webcam** and **Microphone** icons to ensure the right one is selected.

If there is a pop-up box for webcam and microphone, you can click the **X** to close it.

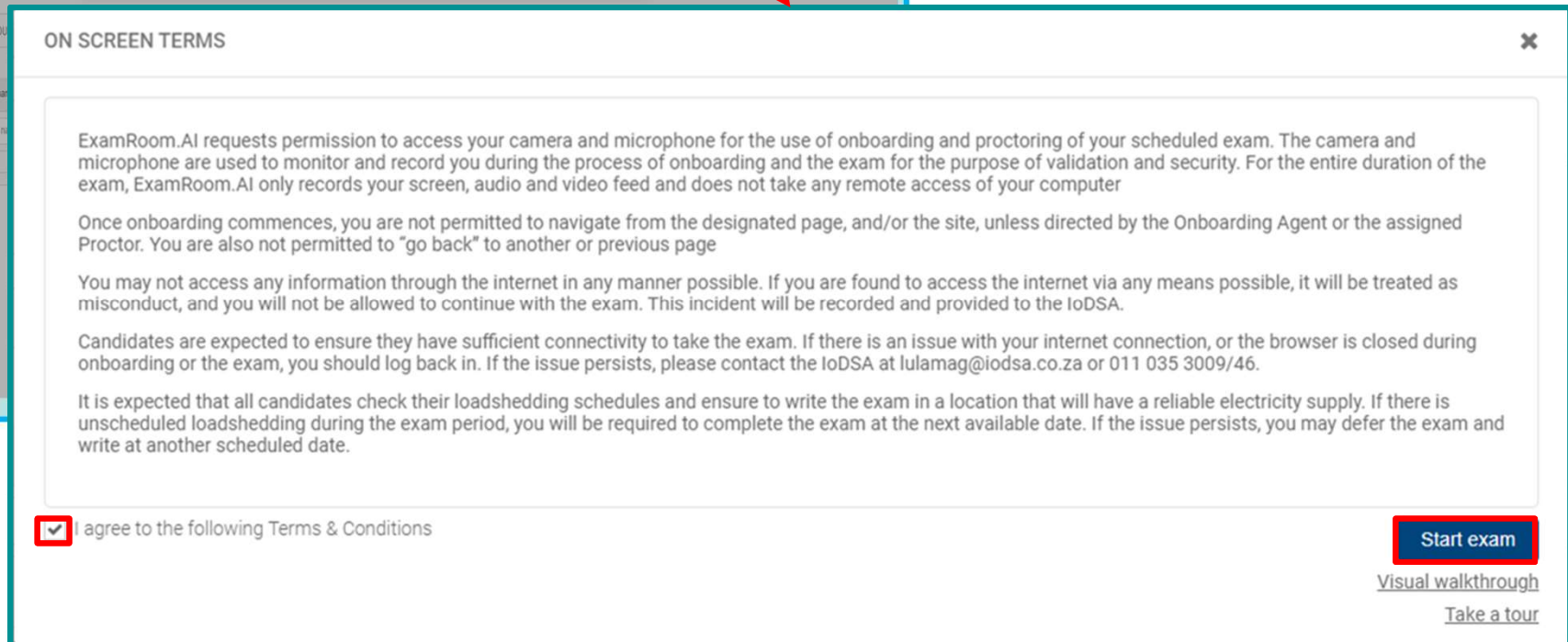
If your bandwidth is low, please disconnect all other devices off the internet/Wi-Fi and make sure to be close to the Wi-Fi router.

After the first **System Check**, you will be brought to the Terms page. Click the I Agree box and then **Start exam**.

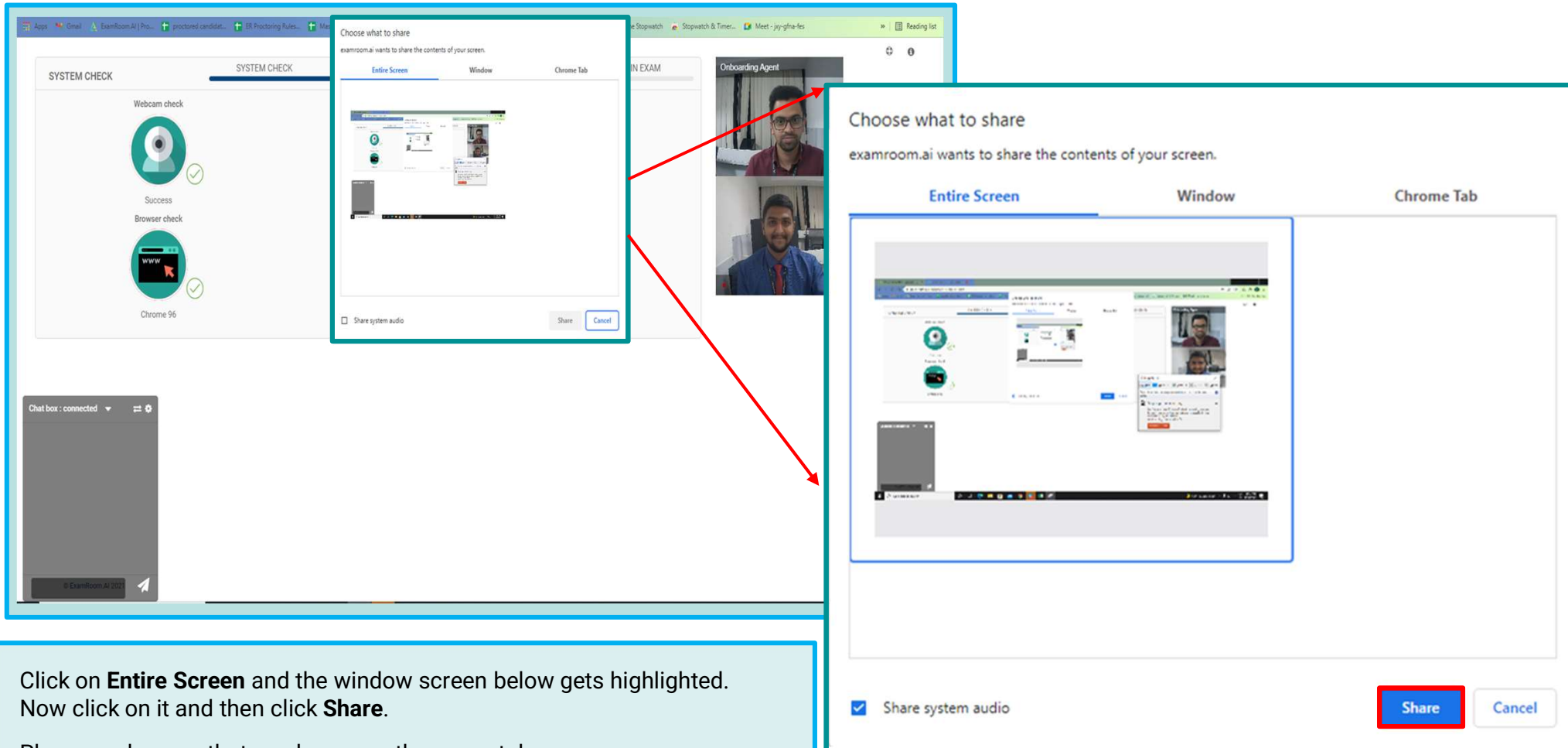


Please click the box you agree to the terms and then click **Start exam**.

From this page, you can also click to do a walkthrough before proceeding to exam.



Now you are connected to the Onboarding Agent. They will guide you through the process., you will be asked to share your screen.

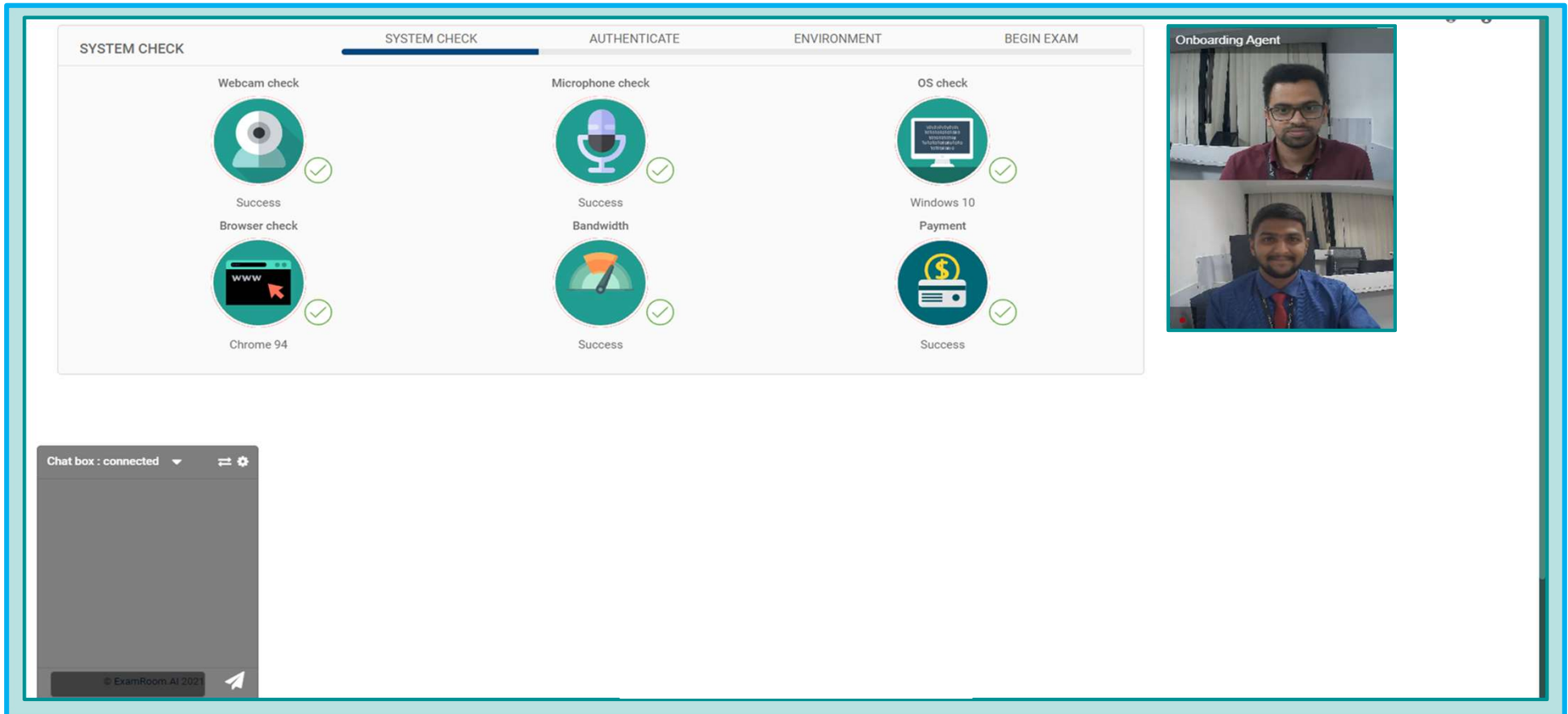


The screenshot displays the ExamRoom.AI interface during the onboarding process. On the left, a 'SYSTEM CHECK' panel shows 'Webcam check' as 'Success' and 'Browser check' as 'Success' (with a 'Chrome 96' label). Below this is a 'Chat box : connected' window. In the center, a 'Choose what to share' dialog is open, with the 'Entire Screen' tab selected and highlighted by a red box. This dialog shows a preview of the desktop and a 'Share' button. To the right, a larger version of the 'Choose what to share' dialog is shown, also with the 'Entire Screen' tab selected and highlighted by a red box. This larger dialog includes a 'Share system audio' checkbox (checked) and 'Share' and 'Cancel' buttons. Red arrows indicate the flow from the system check panel to the 'Choose what to share' dialog, and then to the larger version of the same dialog.

Click on **Entire Screen** and the window screen below gets highlighted. Now click on it and then click **Share**.

Please make sure that you have no other open tabs on your computer and that you are not connected to multiple monitors or devices.

First step is agent verifying your **SYSTEM CHECK**.



The screenshot displays the ExamRoom.AI onboarding interface. At the top, there are four tabs: **SYSTEM CHECK**, **AUTHENTICATE**, **ENVIRONMENT**, and **BEGIN EXAM**. The **SYSTEM CHECK** tab is active, showing three columns of checks:

- Webcam check:** Success (indicated by a green checkmark).
- Browser check:** Chrome 94 (indicated by a green checkmark).
- Microphone check:** Success (indicated by a green checkmark).
- Bandwidth:** Success (indicated by a green checkmark).
- OS check:** Windows 10 (indicated by a green checkmark).
- Payment:** Success (indicated by a green checkmark).

On the right side, there are two video feeds labeled **Onboarding Agent**, showing two different agents. In the bottom left corner, there is a **Chat box : connected** window with a settings icon and a copyright notice: **© ExamRoom.AI 2021**.

Onboarding Agent will guide you through the steps.

If you get disconnected during onboarding, please log back in.

Second step is ID verification check.

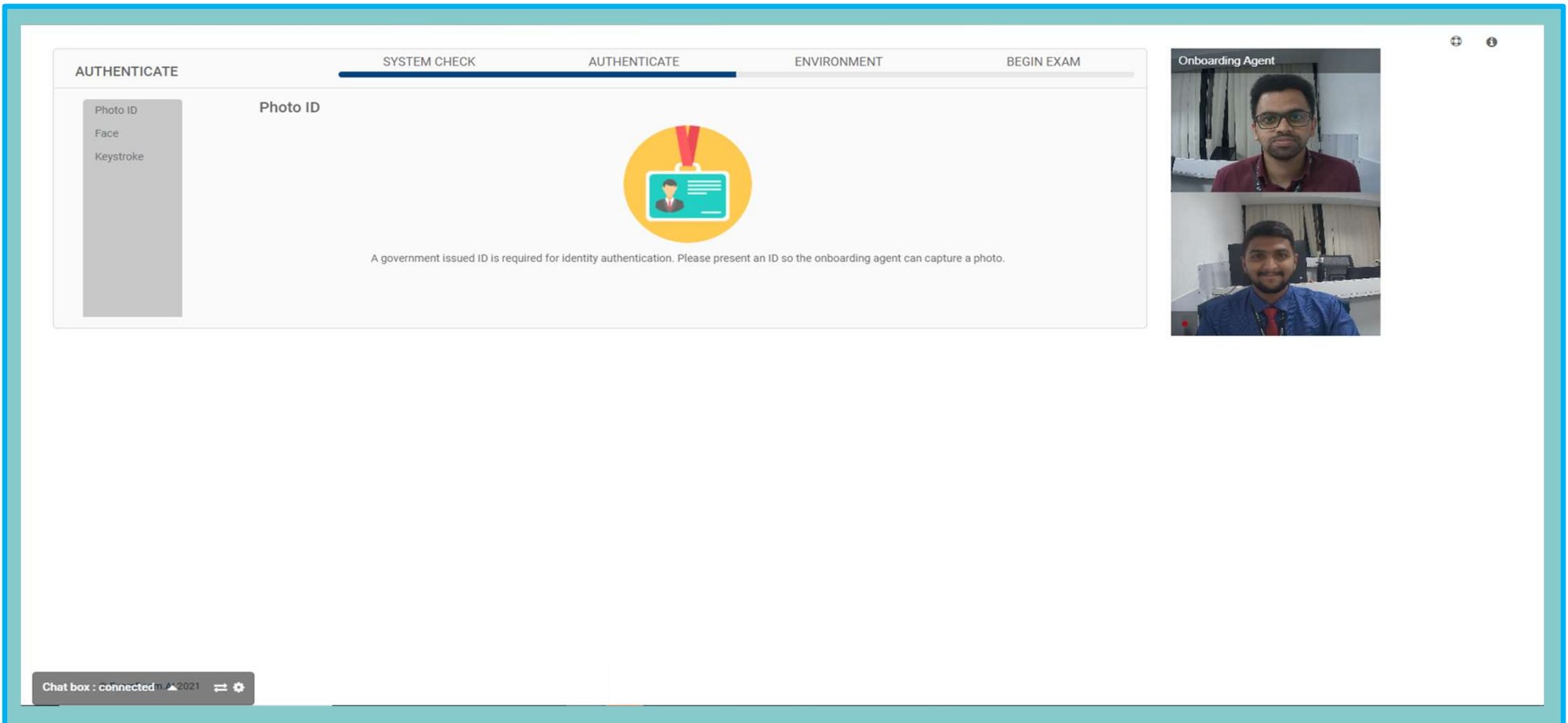
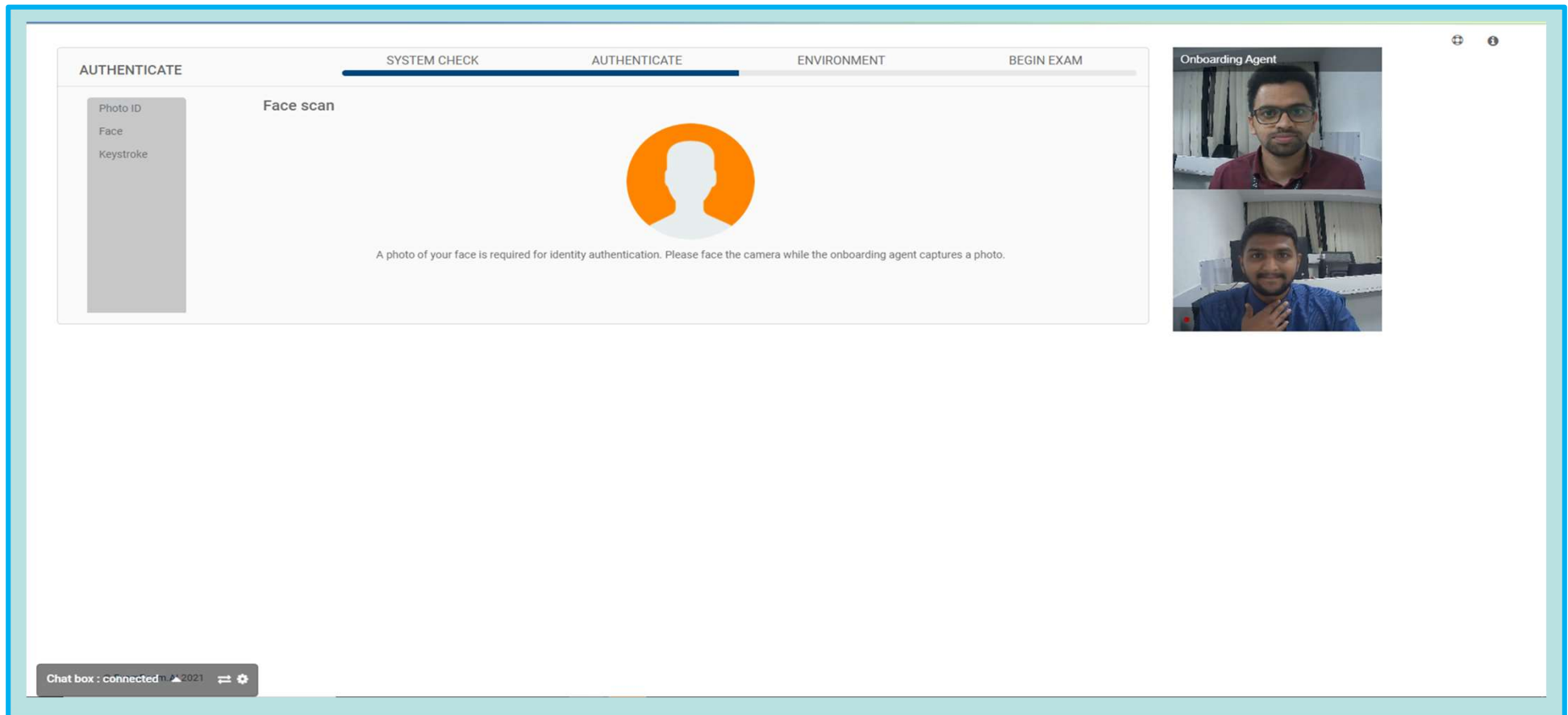


Photo ID

Place your Government Issued ID in the camera.

The Onboarding Agent will click to capture and will then click to the next step.

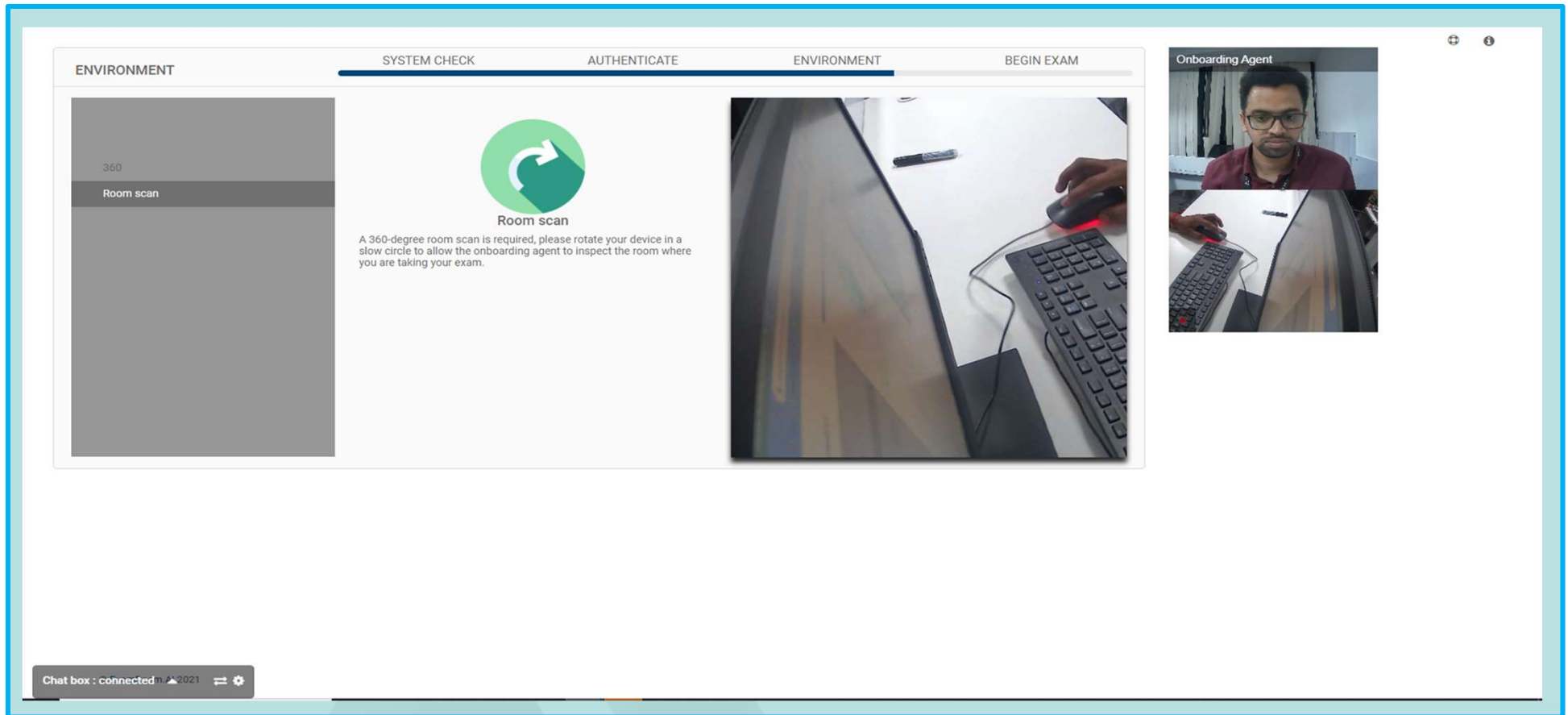
Third step in verification process is Face scan.



Face scan

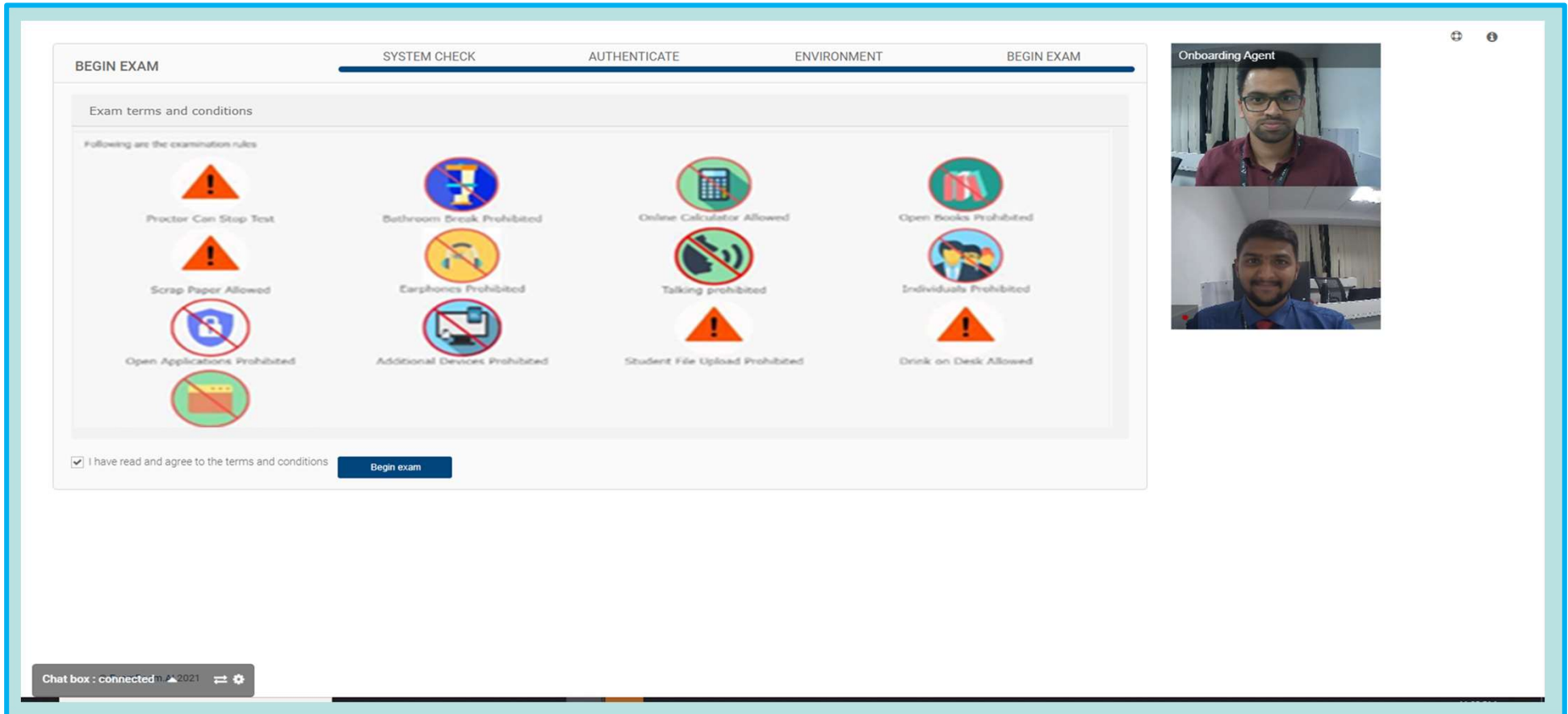
Look into the camera and now Onboarding Agent will take your photo and will click you to the next step.

Next step in the verification process is the Room scan.



You will rotate your camera to show your surroundings.

The final step before accessing your exam is acknowledging **Rules** for the exam.



The screenshot displays the 'BEGIN EXAM' interface. At the top, a progress bar shows the steps: BEGIN EXAM, SYSTEM CHECK, AUTHENTICATE, ENVIRONMENT, and BEGIN EXAM. The 'BEGIN EXAM' step is currently active. Below the progress bar, the 'Exam terms and conditions' section lists 12 rules, each with an icon: Proctor Can Stop Test, Bathroom Break Prohibited, Online Calculator Allowed, Open Books Prohibited, Scrap Paper Allowed, Earphones Prohibited, Talking prohibited, Individuals Prohibited, Open Applications Prohibited, Additional Devices Prohibited, Student File Upload Prohibited, and Drink on Desk Allowed. A checkbox at the bottom left indicates 'I have read and agree to the terms and conditions' is checked. A 'Begin exam' button is located at the bottom right of the rules section. On the right side of the interface, there is a video feed of an 'Onboarding Agent'.

BEGIN EXAM

The icons display what is allowed and prohibited.

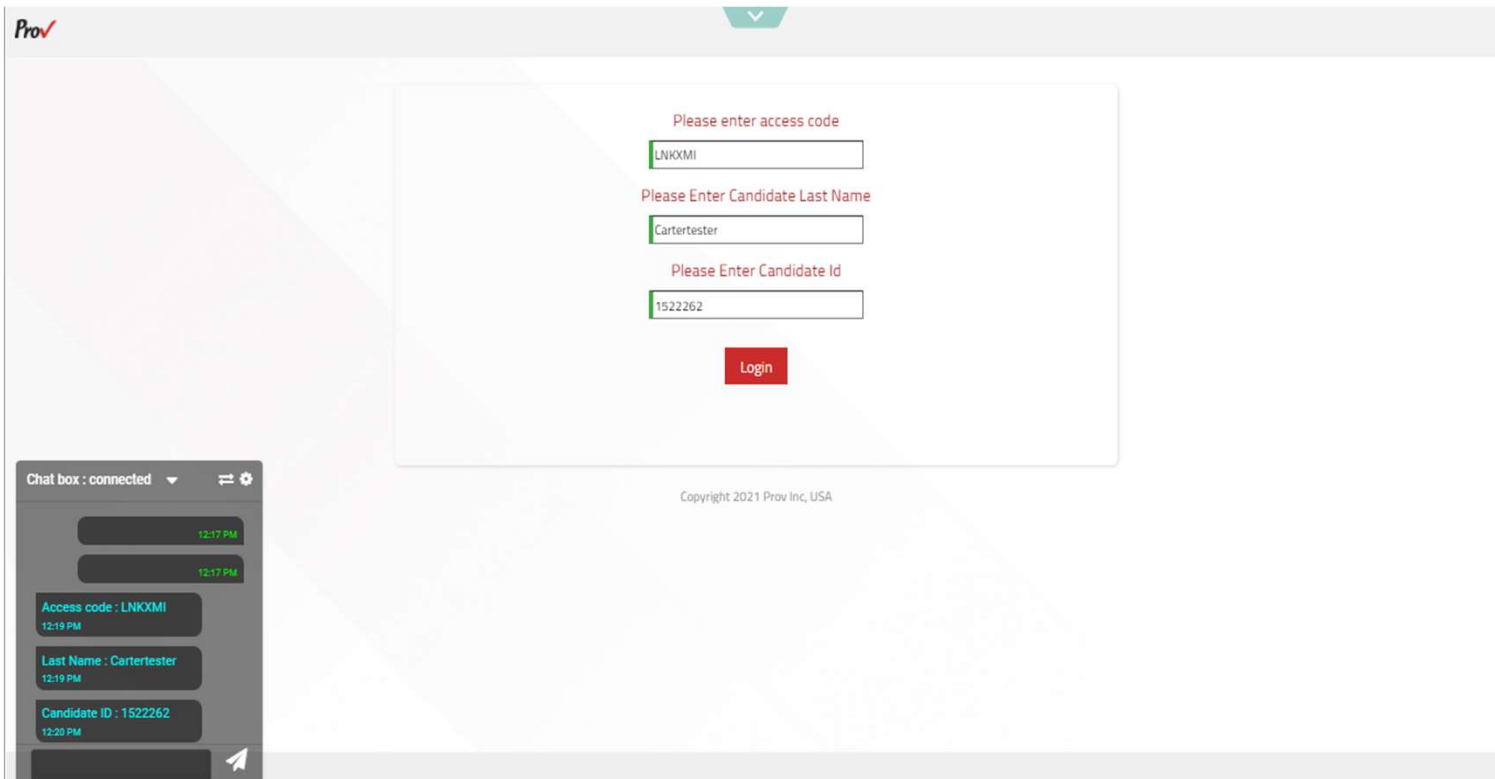
After reviewing, click the **box** that you Agree and then click **Begin Exam**.

Then you will be transferred to the proctor.



Begin Exam

- After clicking , you will be transferred to the proctor. Please allow up to a minute for the screen to change to your test console. Once you are brought to the test console, the proctor will provide you with the credentials in your chat box.
- Enter your access code and candidate ID given to you by the proctor. You will also enter your last name. Click log in



The screenshot shows the ProV login interface. At the top left is the ProV logo. The main area contains a login form with three input fields and a red 'Login' button. The first field is labeled 'Please enter access code' and contains 'LNKXMI'. The second field is labeled 'Please Enter Candidate Last Name' and contains 'Cartertester'. The third field is labeled 'Please Enter Candidate Id' and contains '1522262'. Below the form is a copyright notice: 'Copyright 2021 Prov Inc, USA'. In the bottom left corner, there is a chat box titled 'Chat box : connected' with a dropdown arrow and settings icon. The chat box shows three messages: 'Access code : LNKXMI' (12:19 PM), 'Last Name : Cartertester' (12:19 PM), and 'Candidate ID : 1522262' (12:20 PM). There is also a text input field at the bottom of the chat box with a send arrow icon.

ProV

Please enter access code
LNKXMI

Please Enter Candidate Last Name
Cartertester

Please Enter Candidate Id
1522262

Login

Copyright 2021 Prov Inc, USA

Chat box : connected

12:17 PM

12:17 PM

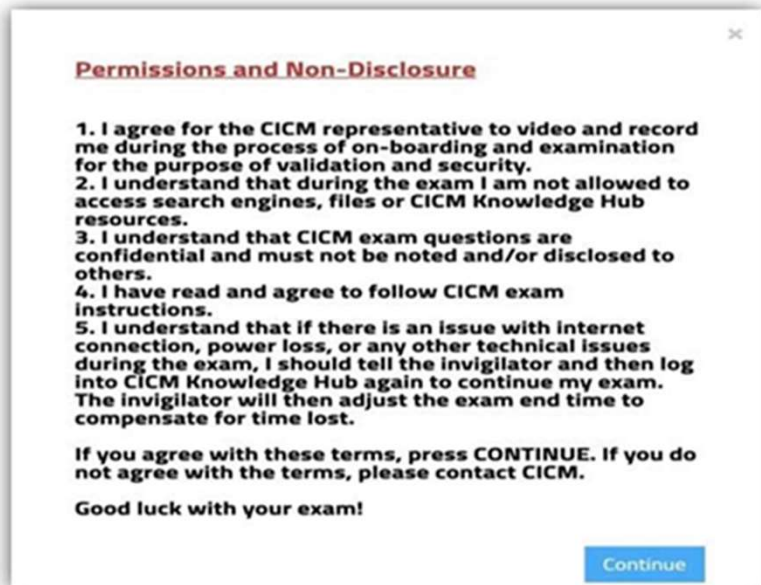
Access code : LNKXMI
12:19 PM

Last Name : Cartertester
12:19 PM

Candidate ID : 1522262
12:20 PM

Permissions and Non-Disclosure

Prior to starting your examination, you will be presented with a screen that will provide you with a list of permissions as well as a commitment to not disclose information about this test to others



The following are the statements that you must agree to in order to proceed with testing.

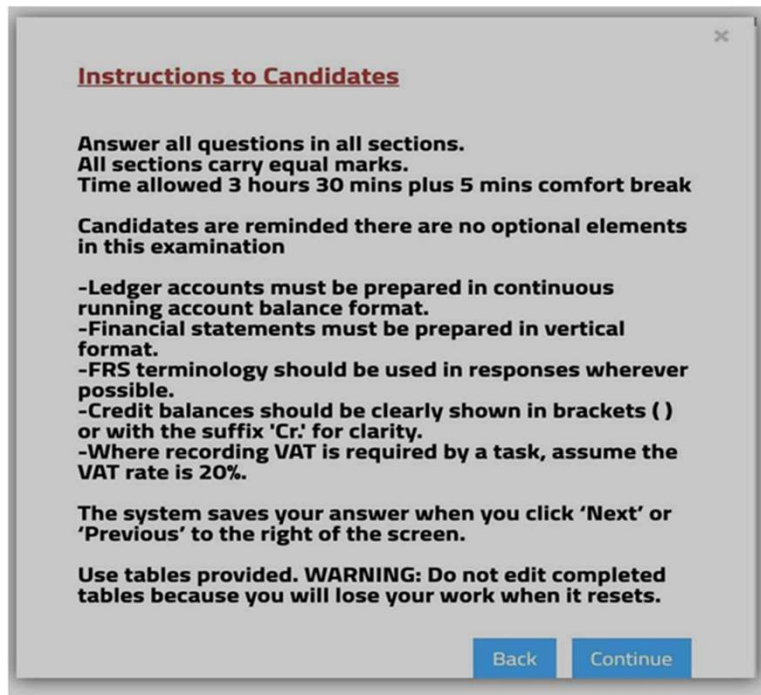
- 1 . I agree for the CICM representative to video and record me during the process of on- boarding and examination for the purpose of validation and security.
- 2 . I understand that during the exam I am not allowed to access search engines, files or CICM Knowledge Hub resources.
- 3 . I understand that CICM exam questions are confidential and must not be noted and/or disclosed to others.
- 4 . I have read and agree to follow CICM exam instructions.
- 5 . I understand that if there is an issue with internet connection, power loss, or any other technical issues during the exam, I should tell the invigilator and then log into ExamRoom.AI System again to continue my exam. The invigilator will then adjust the exam end time to compensate for time lost.

If you have any question about these policies, please discuss with CICM staff prior to sitting your examination.

In order for you to take the examination, you must press the Continue button. Pressing the Continue button signifies to CICM that you are willing to abide by these permissions and non- disclosure statements.

Instructions to candidates:

You will next be presented with a set of instructions. These instructions are as follows:



Instructions to Candidates

Answer all questions in all sections.
All sections carry equal marks.
Time allowed 3 hours 30 mins plus 5 mins comfort break

Candidates are reminded there are no optional elements in this examination

- Ledger accounts must be prepared in continuous running account balance format.
- Financial statements must be prepared in vertical format.
- FRS terminology should be used in responses wherever possible.
- Credit balances should be clearly shown in brackets () or with the suffix 'Cr.' for clarity.
- Where recording VAT is required by a task, assume the VAT rate is 20%.

The system saves your answer when you click 'Next' or 'Previous' to the right of the screen.

Use tables provided. **WARNING: Do not edit completed tables because you will lose your work when it resets.**

Back Continue

Answer all questions in all sections. All sections carry equal marks. Time allowed 3 hours 30 mins plus 5 mins comfort break

Candidates are reminded there are no optional elements in this examination

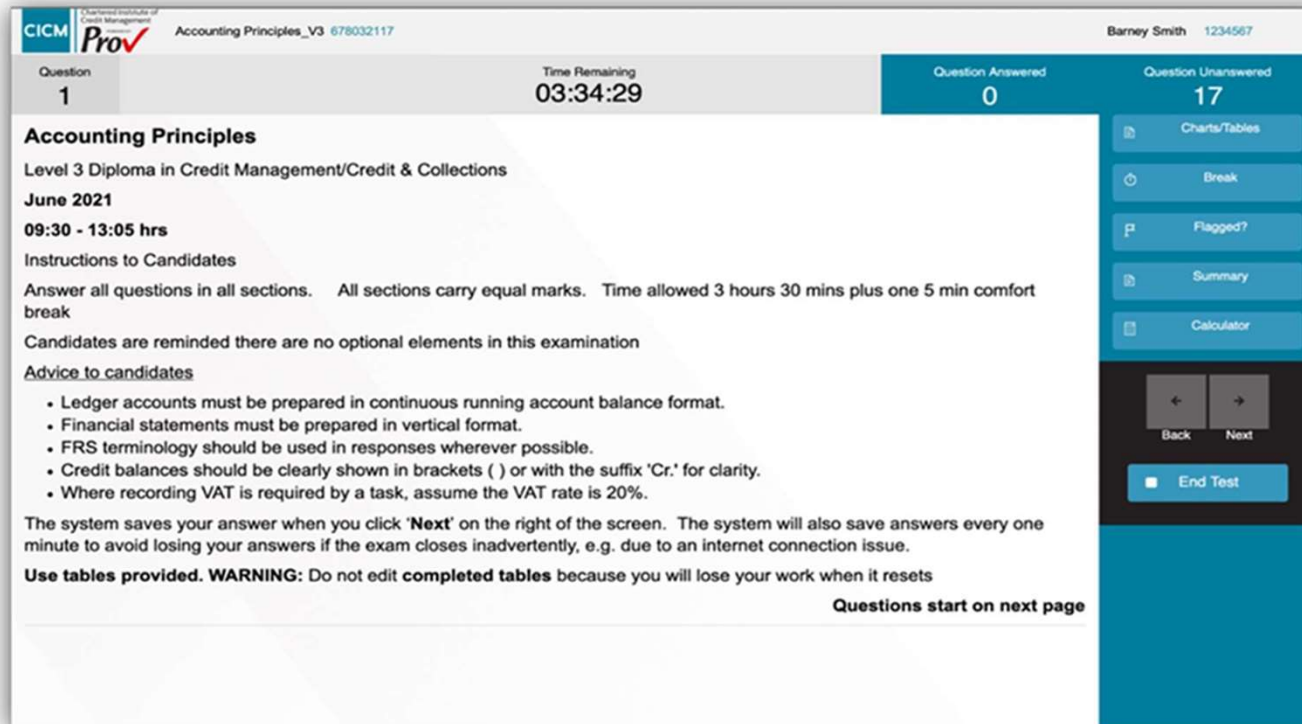
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- Where recording VAT is required by a task, assume the VAT rate is 20%.
- The system saves your answer when you click 'Next' or 'Previous' to the right of the screen.

Use tables provided. **WARNING: Do not edit completed tables because you will lose your work when it resets.**

When you have read the Instructions to Candidates, select the Continue button to begin your examination.

Opening Page

The opening screen for the test includes the testing rules and looks as follows:



The screenshot shows the opening screen of the Exam Room AI test interface. The header bar includes the CIMA Pro logo, the text 'Accounting Principles_V3 678032117', and the user name 'Barney Smith' with ID '1234567'. Below the header, the interface is divided into several sections. On the left, a sidebar shows 'Question 1' and 'Time Remaining 03:34:29'. The main content area displays the test title 'Accounting Principles', the exam level 'Level 3 Diploma in Credit Management/Credit & Collections', the date 'June 2021', and the time '09:30 - 13:05 hrs'. It also includes 'Instructions to Candidates' and 'Advice to candidates' with a list of bullet points. On the right, a sidebar shows 'Question Answered 0' and 'Question Unanswered 17', along with buttons for 'Charts/Tables', 'Break', 'Flagged?', 'Summary', and 'Calculator'. At the bottom right, there are 'Back' and 'Next' buttons, and an 'End Test' button. A warning message at the bottom states: 'Use tables provided. WARNING: Do not edit completed tables because you will lose your work when it resets'. A note at the bottom right says 'Questions start on next page'.

CIMA Pro Accounting Principles_V3 678032117 Barney Smith 1234567

Question 1 Time Remaining 03:34:29 Question Answered 0 Question Unanswered 17

Accounting Principles
Level 3 Diploma in Credit Management/Credit & Collections
June 2021
09:30 - 13:05 hrs

Instructions to Candidates
Answer all questions in all sections. All sections carry equal marks. Time allowed 3 hours 30 mins plus one 5 min comfort break
Candidates are reminded there are no optional elements in this examination

Advice to candidates

- Ledger accounts must be prepared in continuous running account balance format.
- Financial statements must be prepared in vertical format.
- FRS terminology should be used in responses wherever possible.
- Credit balances should be clearly shown in brackets () or with the suffix 'Cr.' for clarity.
- Where recording VAT is required by a task, assume the VAT rate is 20%.

The system saves your answer when you click 'Next' on the right of the screen. The system will also save answers every one minute to avoid losing your answers if the exam closes inadvertently, e.g. due to an internet connection issue.

Use tables provided. WARNING: Do not edit completed tables because you will lose your work when it resets

Questions start on next page

Charts/Tables
Break
Flagged?
Summary
Calculator

Back Next
End Test

Moving between exam questions

To move between exam questions, you may use your computer mouse to select the Next or Back buttons, which are positioned below the testing aids.

You may also use the left or right arrow keys (⌃ or →) on your keyboard to navigate to the next or previous test question



Tracking test progress

The top ribbon of the testing screen provides the candidate with information about the test progress.

Question	Time Remaining	Question Answered	Question Unanswered
15	02:44:42	16	1

On the left is the current question number. Note: there are only 17 questions that require responses during the test. However, for this test, the Question number reflects the “page” number during the test. All pages will be numbered 1 through 29. The questions requiring a response for each section are identified by the section notifiers that will be described below.

For Exam Version 3 (for example), the section question (page) numbers are as follows: Section 1: Questions 3-5

Section 2: Questions 8-11

Section 3: Questions 14-16

Section 4: Questions 19-21

Section 5: Questions 24-27

In the middle of the test tracking section is the time remaining. You will have 3 hours and 35 minutes to complete the test. Once testing time starts, it will run continuously until time runs out. The right-hand side of the test tracking section is to identify the Questions Answered and Questions Unanswered. The candidate should use this information to aid in keeping track of their progress during the test.

Section information pages

When moving to a new section, and when completing a section, the test console will display a screen indicating the following:

When starting a new section, the testing screen will identify the section as well as the question numbers for that section.

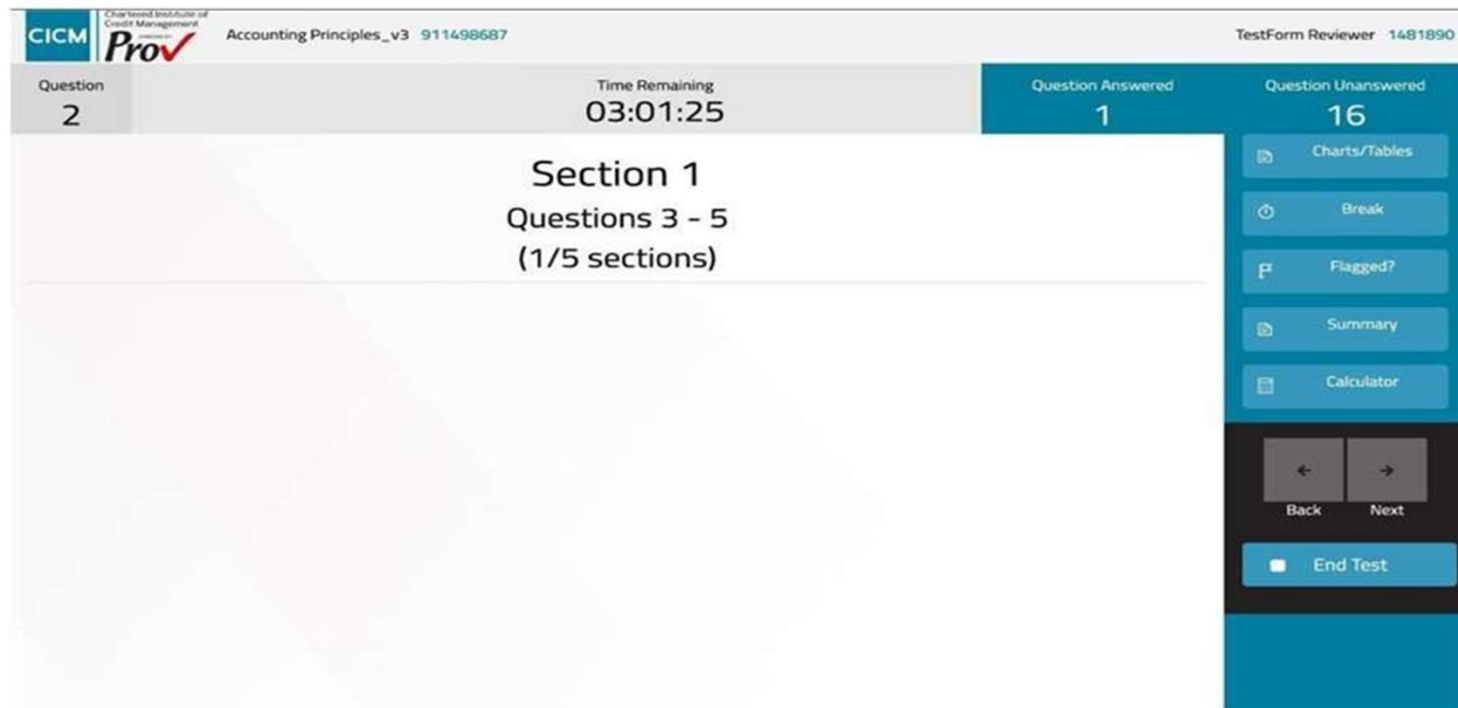
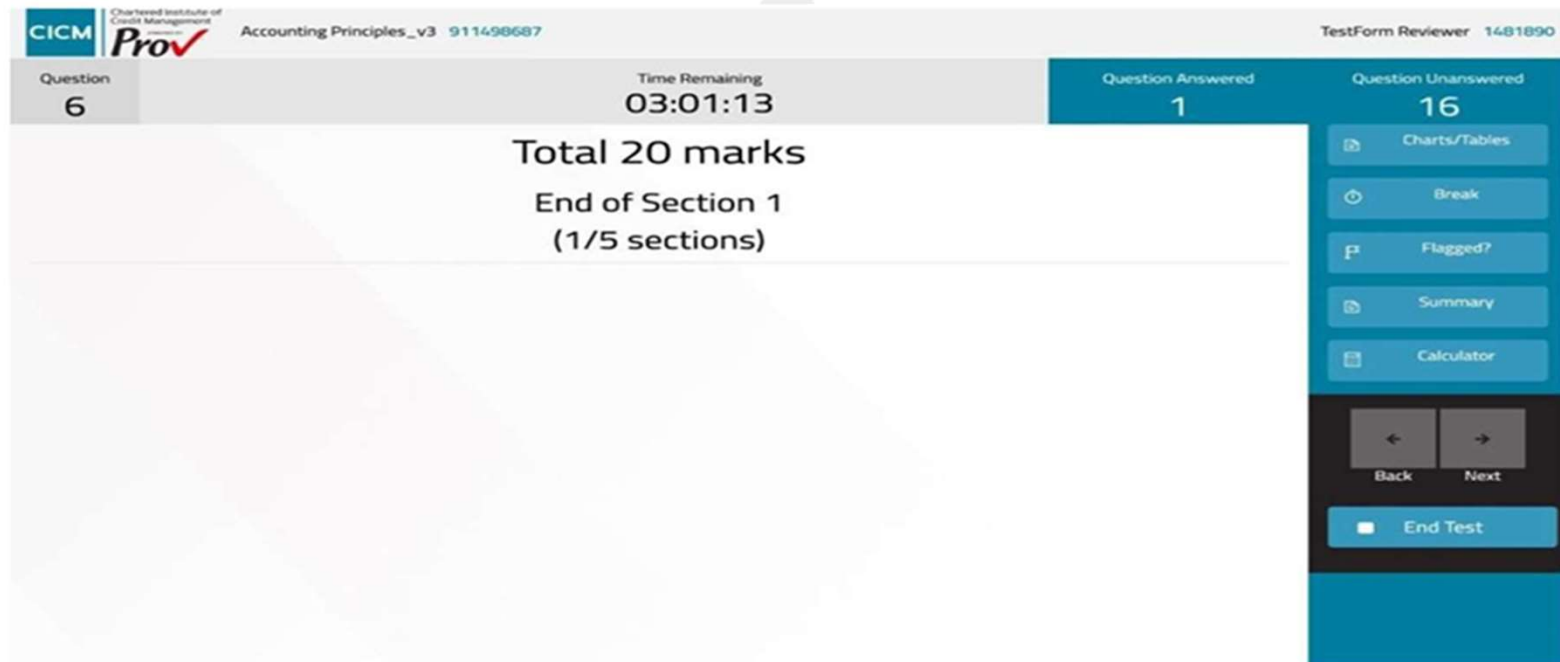


Figure 1 Example of a section information page

When completing a section, the section information page will advise the number of possible marks for the section which has been completed



The screenshot displays the 'End of Section 1' page. At the top, the header includes the CICM logo, 'Chartered Institute of Credit Management', 'Accounting Principles_v3', and the ID '911498687'. On the right, it says 'TestForm Reviewer 14B1890'. Below the header, a table shows 'Question 6', 'Time Remaining 03:01:13', 'Question Answered 1', and 'Question Unanswered 16'. The main content area states 'Total 20 marks' and 'End of Section 1 (1/5 sections)'. A large, faint watermark 'EXAMROOM.AI' is visible in the background. On the right side, there is a vertical toolbar with buttons for 'Charts/Tables', 'Break', 'Flagged?', 'Summary', 'Calculator', 'Back', 'Next', and 'End Test'.

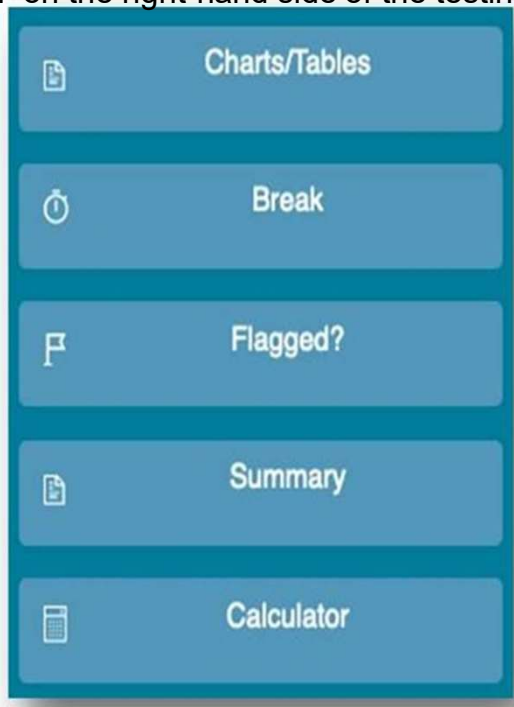
Question	Time Remaining	Question Answered	Question Unanswered
6	03:01:13	1	16

Total 20 marks
End of Section 1
(1/5 sections)

Figure 2 Example of an end-of-section information page

Testing Aids:

There are several testing aids that you will use throughout the test. These aids are shown on the right-hand side of the testing screen and are described below.



All charts, pictures, graphs, or tables will be accessed by selecting the Charts/Tables button.

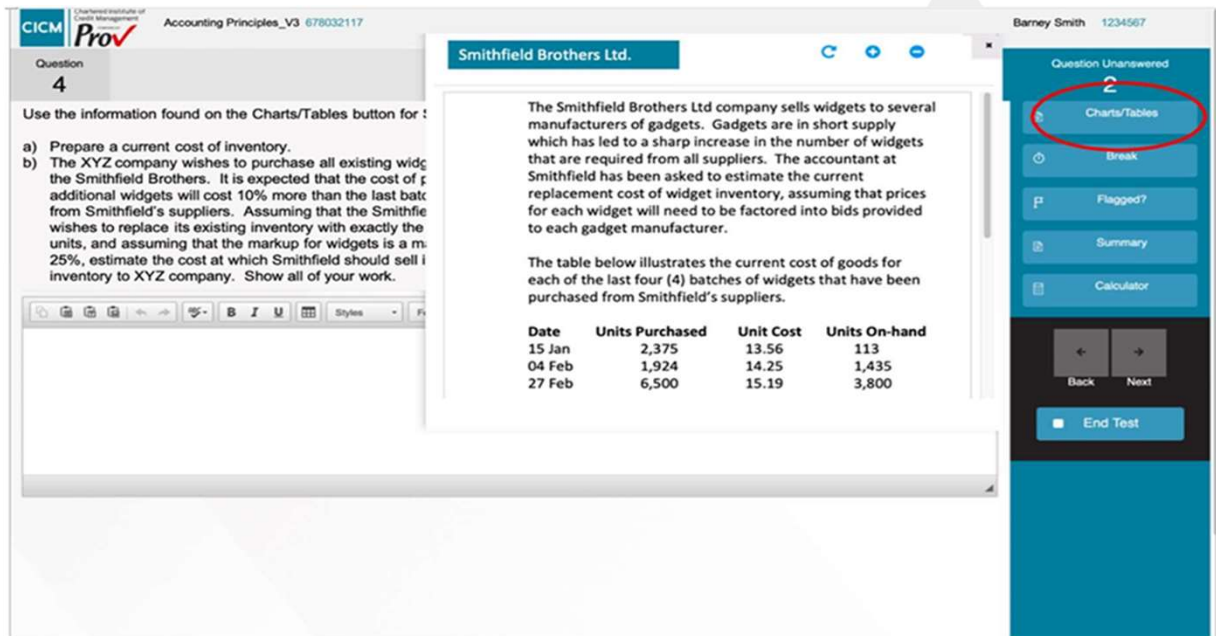
You will select the Break button to begin your 5-minute rest period. If you wish to return to a specific question, you may select the Flagged button which creates a flag to identify that question.

The Summary button is used to navigate quickly through the test and identifies answered/unanswered questions.

The on-screen Calculator may be used during the examination. Each of these testing aids is described in greater detail below.

Charts/Tables

For the CICM test, Charts/Tables button will be used to access the financial information for the various cases or scenarios presented during the examination. You select the Charts/Tables button to open the chart or table, and you likewise use the button to close the chart or table. You may also close the chart or table by selecting the X in the upper right-hand corner of the Chart/Table box.



The screenshot displays the CICM ProV examination interface. On the left, a question box contains the text: "Use the information found on the Charts/Tables button for:" followed by two sub-questions (a) and (b). The main area shows the "Charts/Tables" box for "Smithfield Brothers Ltd." which contains a text description of the company's widget production and a table of widget purchases. The table has four columns: Date, Units Purchased, Unit Cost, and Units On-hand. The right sidebar shows a list of buttons: "Charts/Tables" (highlighted with a red circle), "Break", "Flagged?", "Summary", "Calculator", "Back", "Next", and "End Test".

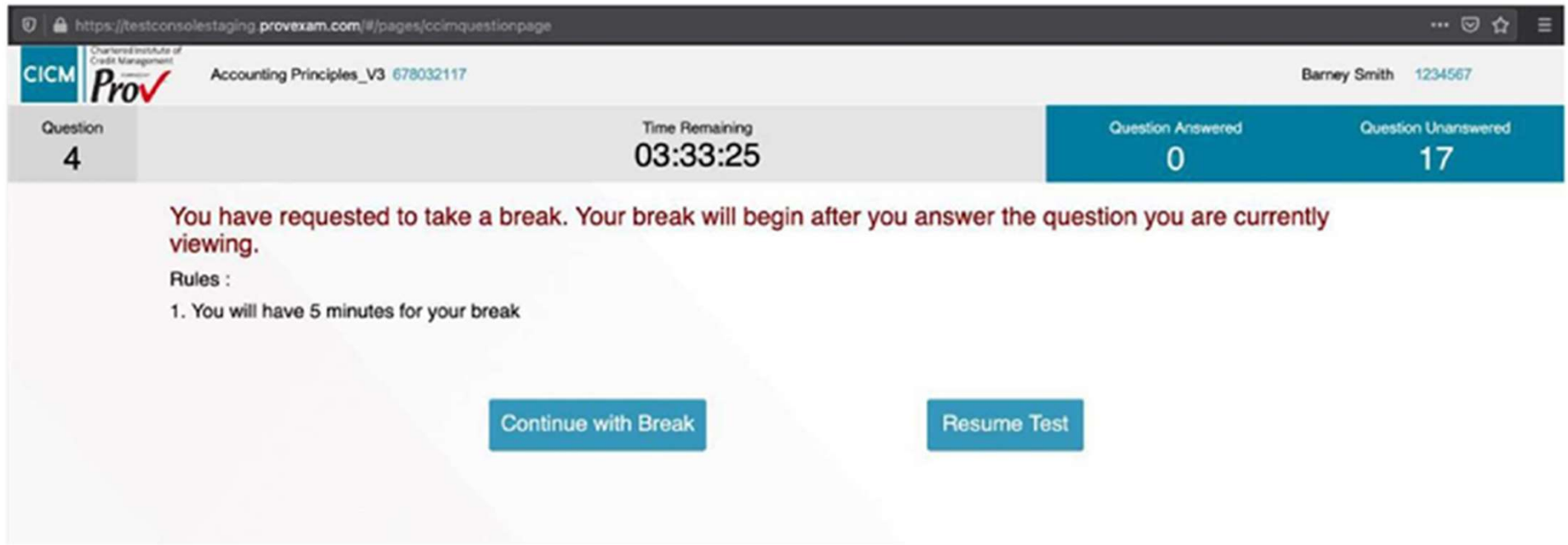
Date	Units Purchased	Unit Cost	Units On-hand
15 Jan	2,375	13.56	113
04 Feb	1,924	14.25	1,435
27 Feb	6,500	15.19	3,800

Figure 3 Chart/Table box displaying information for the item. Note: All data is for illustration purposes only and is not reflective of an actual test question.

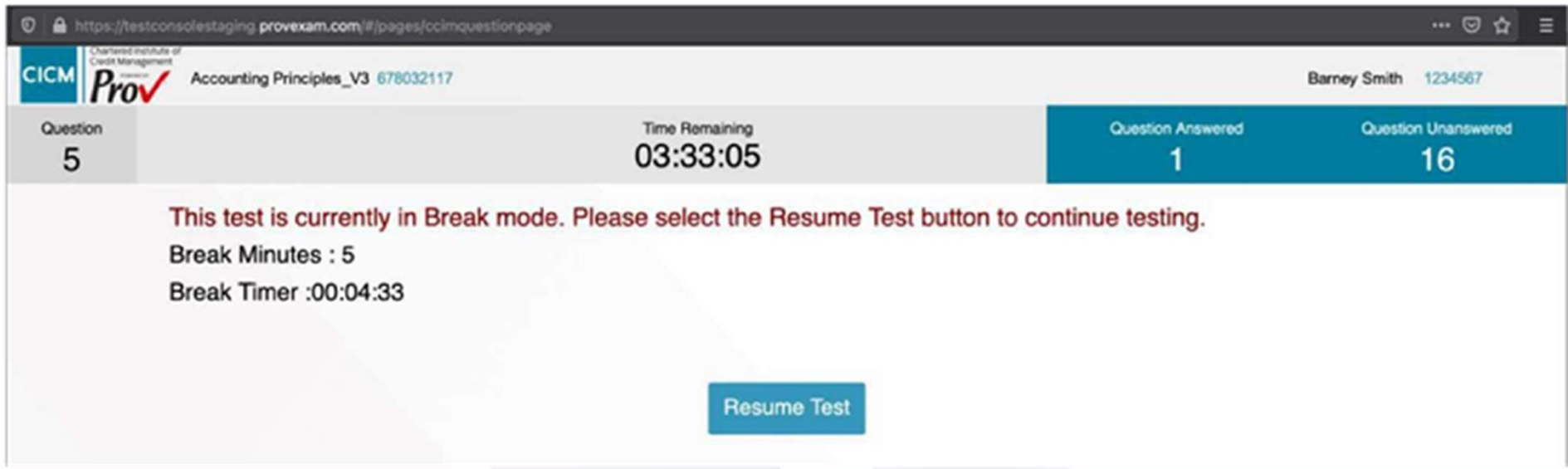
The Chart/Table box can be moved anywhere on the screen while it is in use. Simply place the cursor on the chart, and while holding down the left-mouse button, move the Chart/Table box. The data inside the Chart/Table box can be increased in size by using the + button (upper right).

Taking a rest break

During the examination you are permitted to take one (1) rest break of a maximum five (5) minute duration. To take a break, select the Break button from the testing aids region. The following screen will appear. The proctor will be notified that you will be taking a break

A screenshot of a web browser displaying the ExamRoom.AI testing interface. The browser's address bar shows the URL 'https://testconsolestaging.provexam.com/#/pages/ccimquestionpage'. The page header includes the 'CICM Pro' logo, the text 'Accounting Principles_V3 678032117', and the user's name 'Barney Smith' with ID '1234567'. Below the header, a status bar shows 'Question 4', 'Time Remaining 03:33:25', 'Question Answered 0', and 'Question Unanswered 17'. The main content area has a light pink background with a large, faint watermark of a person at a computer. The text on the screen reads: 'You have requested to take a break. Your break will begin after you answer the question you are currently viewing.' followed by 'Rules : 1. You will have 5 minutes for your break'. At the bottom, there are two blue buttons: 'Continue with Break' and 'Resume Test'.

To cancel the break request, select Resume Test. To proceed with the Break, select Continue with Break. The testing screen will appear once more, and the Break will begin after you navigate from the current test question that you are currently viewing. If you have not yet entered any data in the response section of the screen, you will need to type in at least 1 character. Then, when you press the Next button, the system will begin break mode.



The screenshot shows a web browser window with the URL <https://testconsolestaging.provexam.com/#/pages/ccimquestionpage>. The page header includes the CICM logo, the text "Chartered Institute of Credit Management", and "Accounting Principles_V3 678032117". The user's name "Barney Smith" and ID "1234567" are displayed in the top right. A table at the top shows the test progress:

Question	Time Remaining	Question Answered	Question Unanswered
5	03:33:05	1	16

Below the table, a message states: "This test is currently in Break mode. Please select the Resume Test button to continue testing." It also shows "Break Minutes : 5" and "Break Timer :00:04:33". A blue "Resume Test" button is located at the bottom center of the page.

While on break, the timer for the examination will continue. Five minutes were added to the total test time to account for the break time. The count-down timer will let you, as the test taker, know when to resume testing. Also, if you have completed your break early, you may click the Resume Test button to re-enter your examination

Flagging a test question

During the examination you may encounter a test question that you wish to return to at a later point in the examination. To quickly flag this type of question, select the 'Flagged?' button. Selecting this button will place a flag adjacent to the test question number (upper left).



Note: Flagging a test question has no impact on scoring. It is therefore not necessary to 'unflag' each test question before test completion. However, if you wish to unflag the question, simply press the same button (now labeled 'Unflag'), and the flag will be removed.

Summary

The summary button is used to aid in easily identifying questions that are unanswered as well as to quickly navigate to Flagged questions. To view the summary screen, select the Summary button.

The display shows the various test questions as well as their answer status as shown below.

No	Question	Answered?	Flagged?
1	Describe the three ma	✓	
2	Based on the balance	✓	
3	Calculate the retained	✓	
4	Use the information fo	✓	🚩
5	List four characteristi	-	🚩
6	Prepare an income stat	✓	
7	Describe how the cred	✓	

Figure 4 Question Summary table. Note: All question statements are not reflective of actual test questions but are for illustrative purposes only.

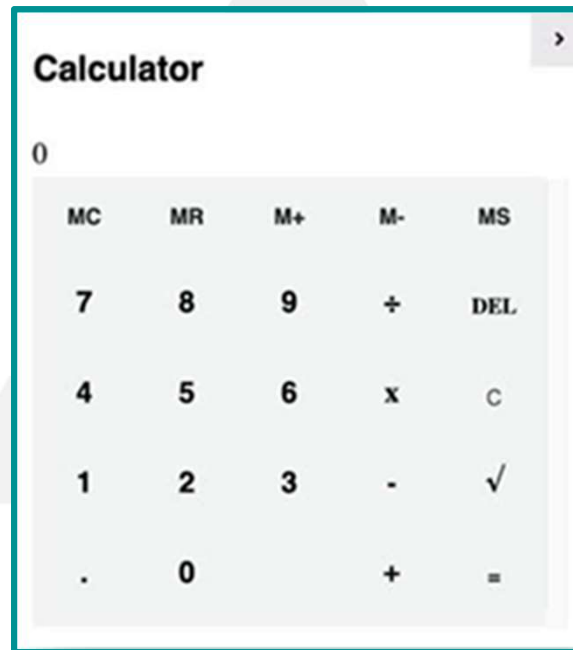
The table provides the test taker with information to help them identify the question's that are unanswered, or which have been flagged. The **green** check mark indicates that the item has been attempted or answered. Please note adding a word or character into the response field will indicate that you have attempted the question.

The empty **blue** field illustrates that the question has not been attempted. The blue flag indicates the items that have been flagged.

To navigate to a specific question, use the cursor and select one of the colored fields in the Answered column. The testing system will automatically navigate to that specific test question

Calculator

During the examination you may use the on-screen calculator. Simply press the Calculator button to open the tool. Note that the calculator will keep a list of prior calculation totals which may aid you during testing. The calculated values are not stored, however, nor are they submitted as part of the grading process. You will only be graded based upon the information you enter in the response region.



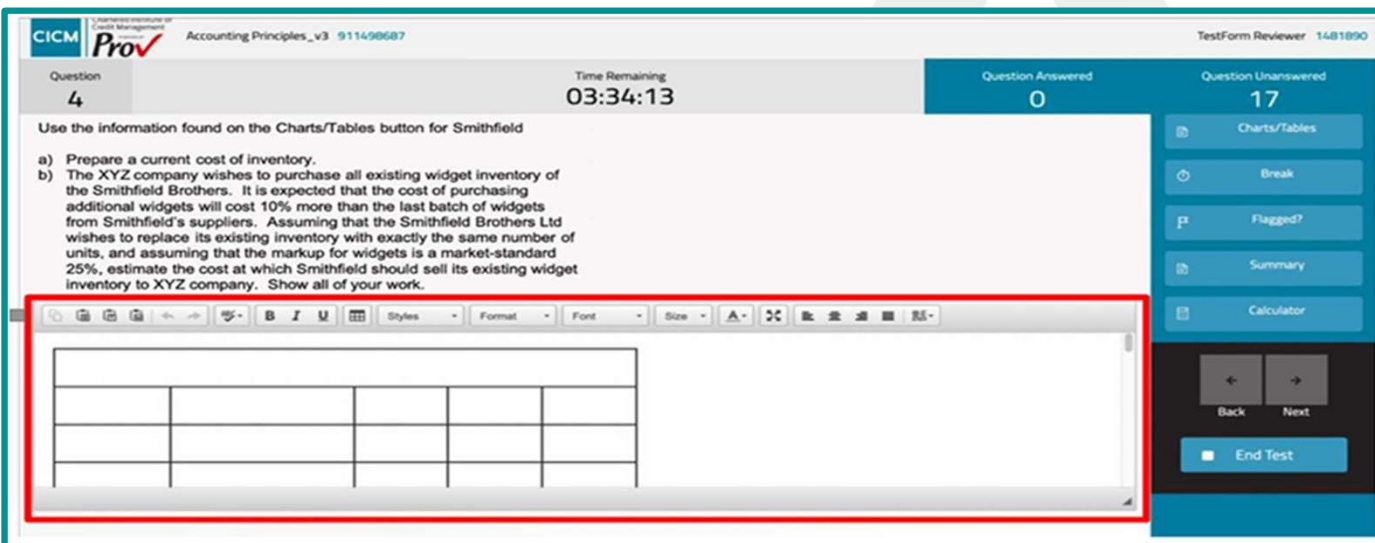
Responding to questions

- All the test questions require the candidate to enter their own responses to the questions or tasks which are presented. The region for answering the questions is found beneath the question or task statement (highlighted by a red square below).

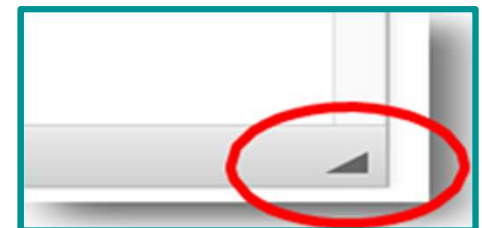
Note: All question statements are not reflective of actual test questions but are for illustrative purposes only

- Responses can be entered and changed as necessary. Once a candidate has begun to enter any comment in the response section, that question will be categorized as an answered question. The testing system will automatically save all answers every 1 minute. The answers will also be saved every time the candidate navigates to a new test question (using the Next or Back buttons).

To increase the size of the response window, place the computer cursor over the triangle found in the lower right-hand region of the response window. With the cursor on top of the triangle, hold down the left mouse button, and then pull down or push up to change the size of the response window.



The screenshot shows the ExamRoom.AI interface. At the top, it displays 'CICM ProV', 'Accounting Principles_v3', and '911498687'. Below this, it shows 'Question 4', 'Time Remaining 03:34:13', 'Question Answered 0', and 'Question Unanswered 17'. The question text is: 'Use the information found on the Charts/Tables button for Smithfield'. The question options are: 'a) Prepare a current cost of inventory.' and 'b) The XYZ company wishes to purchase all existing widget inventory of the Smithfield Brothers. It is expected that the cost of purchasing additional widgets will cost 10% more than the last batch of widgets from Smithfield's suppliers. Assuming that the Smithfield Brothers Ltd wishes to replace its existing inventory with exactly the same number of units, and assuming that the markup for widgets is a market-standard 25%, estimate the cost at which Smithfield should sell its existing widget inventory to XYZ company. Show all of your work.' Below the question text is a red square highlighting a response window. The response window contains a table with 5 columns and 4 rows. The table is empty. The response window also has a toolbar with various icons for text formatting and a 'Back' button. The right sidebar contains buttons for 'Charts/Tables', 'Break', 'Flagged?', 'Summary', 'Calculator', 'Back', 'Next', and 'End Test'.



The example below is of a resized response section or window.

CICM

Chartered Institute of
Credit Management

Pro[✓]

Accounting Principles_v3 911498687

TestForm Reviewer 1481890

Question
4

Time Remaining
03:33:56

Question Answered
0

Question Unanswered
17

Use the information found on the Charts/Tables button for Smithfield

a) Prepare a current cost of inventory.
b) The XYZ company wishes to purchase all existing widget inventory of the Smithfield Brothers. It is expected that the cost of purchasing additional widgets will cost 10% more than the last batch of widgets from Smithfield's suppliers. Assuming that the Smithfield Brothers Ltd wishes to replace its existing inventory with exactly the same number of units, and assuming that the markup for widgets is a market-standard 25%, estimate the cost at which Smithfield should sell its existing widget inventory to XYZ company. Show all of your work.

B

I

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Styles

Format

Font

Size

A

←

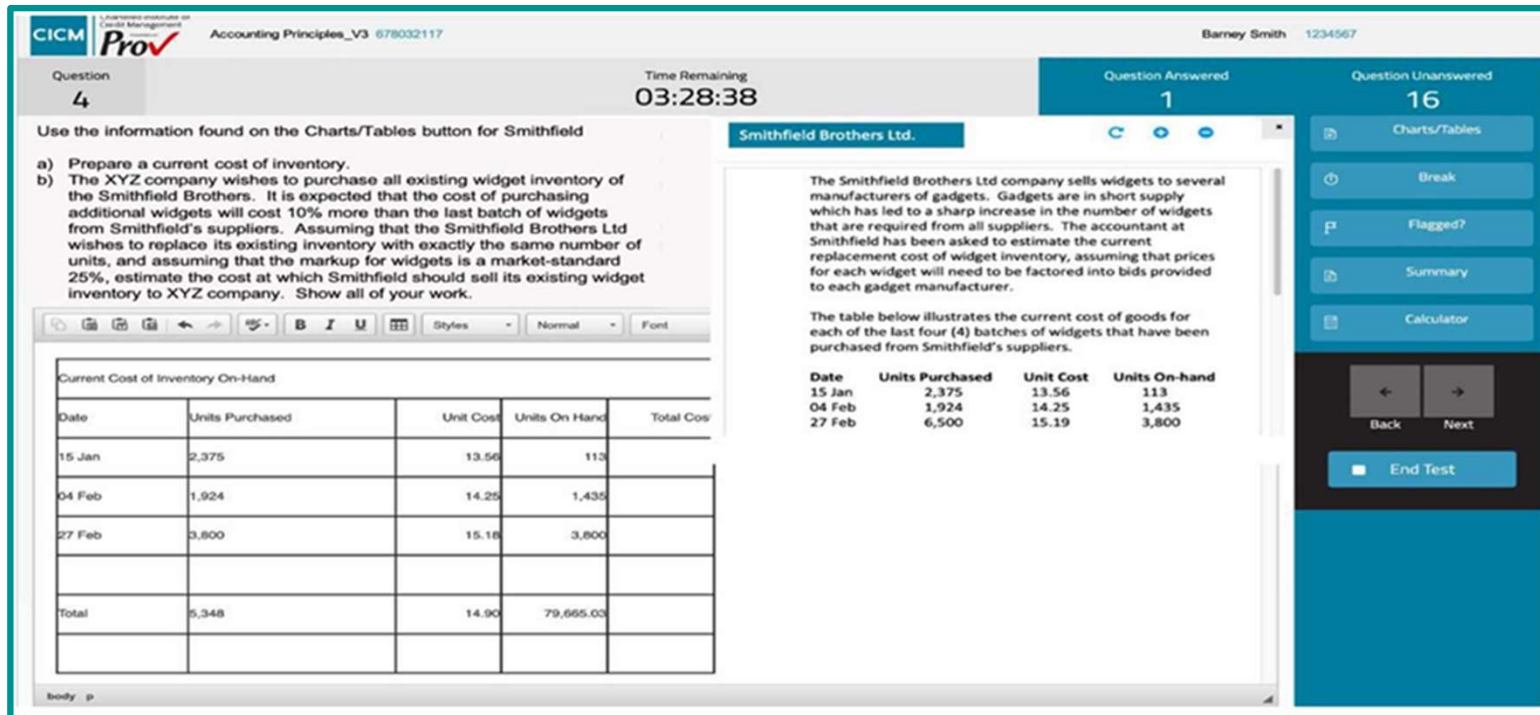
→

Back Next

End Test

•When entering responses to open-ended questions, the candidate types in the response in the region provided.

•When there are prepared tables in the response section, the candidate is to use the prepared tables. Please do not add or modify these tables.



Question 4 Time Remaining: 03:28:38 Question Answered: 1 Question Unanswered: 16

Use the information found on the Charts/Tables button for Smithfield

a) Prepare a current cost of inventory.
b) The XYZ company wishes to purchase all existing widget inventory of the Smithfield Brothers. It is expected that the cost of purchasing additional widgets will cost 10% more than the last batch of widgets from Smithfield's suppliers. Assuming that the Smithfield Brothers Ltd wishes to replace its existing inventory with exactly the same number of units, and assuming that the markup for widgets is a market-standard 25%, estimate the cost at which Smithfield should sell its existing widget inventory to XYZ company. Show all of your work.

Smithfield Brothers Ltd.

The Smithfield Brothers Ltd company sells widgets to several manufacturers of gadgets. Gadgets are in short supply which has led to a sharp increase in the number of widgets that are required from all suppliers. The accountant at Smithfield has been asked to estimate the current replacement cost of widget inventory, assuming that prices for each widget will need to be factored into bids provided to each gadget manufacturer.

The table below illustrates the current cost of goods for each of the last four (4) batches of widgets that have been purchased from Smithfield's suppliers.

Date	Units Purchased	Unit Cost	Units On-hand	Total Cost
15 Jan	2,375	13.56	113	
04 Feb	1,924	14.25	1,435	
27 Feb	3,800	15.18	3,800	
Total	5,348	14.90	79,665.00	

body p

Navigation buttons: Charts/Tables, Break, Flagged?, Summary, Calculator, Back, Next, End Test

Figure 5 Example of completed response section using Charts/Tables. Note: Information is for illustrative purposes and is not reflective of the types of items and responses required during the test

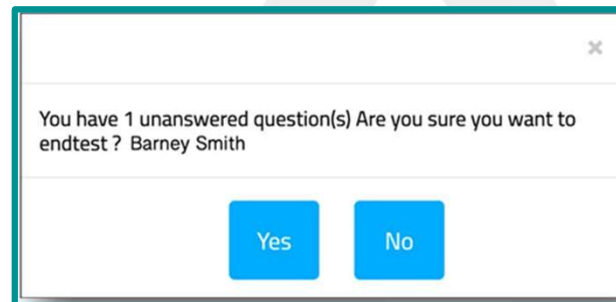
Note: When tables are provided, there are usually more tables provided than are needed. These can be accessed by using the scroll bar on the right-hand side of the response region. Do not infer that every table is required when responding. Use your own judgment and accounting best practice to determine how to use the tables when providing your responses.

End Exam

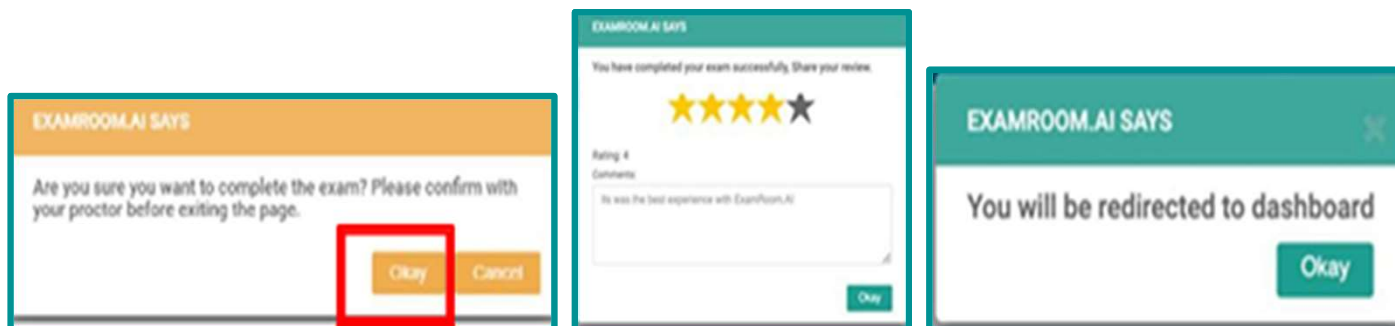
The test ends when either the time runs out or the candidate selects the End Test button (lower right).



When ending the test before time runs out, the testing system will notify you if there are any unanswered questions (as shown below). Select 'Yes' if you wish to continue and end the test or select 'No' if you wish to return to the test and answer the unanswered question(s).



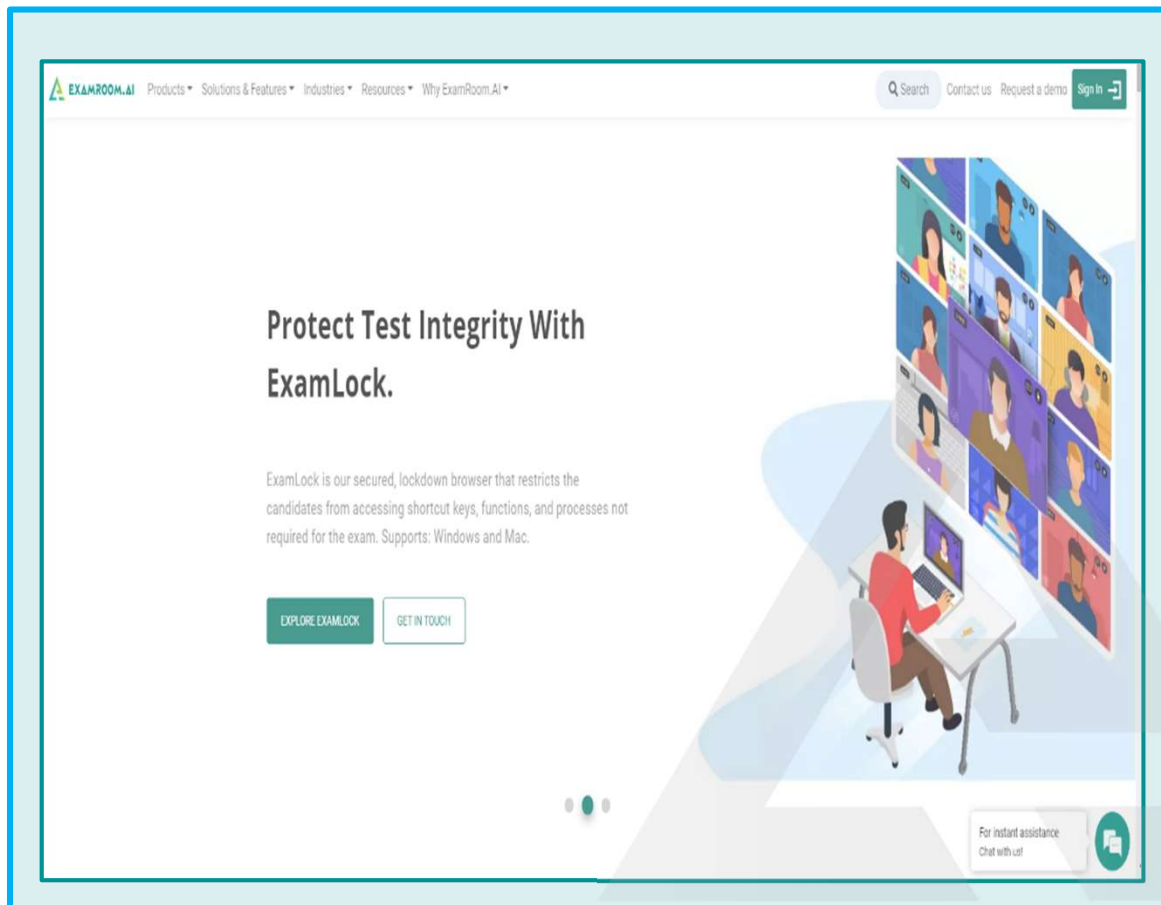
Verbally inform your proctor that you have completed your test so they can assist you in successfully disconnecting from your exam session. Follow the prompts, once complete you will be directed back to your candidate dashboard, where you can log out:



Support

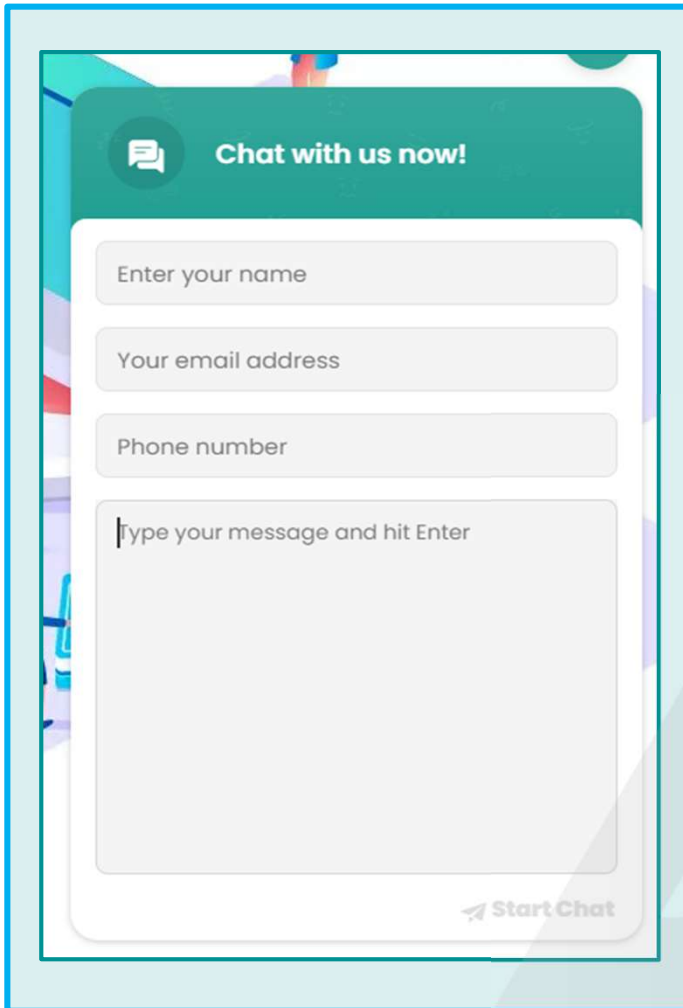


- ❑ If during your exam you get disconnected (due to internet, power, laptop battery drained, etc.)



Please contact us **immediately** at either: 877-848-EXAM (3926), support@examroom.ai, or <https://examroom.ai/> Chat box on all webpages and provide the agent with your name, email, call back number, the exam you were taking, and inform them that you were disconnected from your exam.

Chat Support



The screenshot shows a chat support interface with a green header bar containing a speech bubble icon and the text "Chat with us now!". Below the header are four input fields: "Enter your name", "Your email address", "Phone number", and a larger text area with the placeholder "Type your message and hit Enter". A "Start Chat" button with a paper plane icon is located at the bottom right of the form.

The agent will reschedule your exam to start right away, you will log back in to ExamRoom.AI, and your exam will be listed again for you to click **Start Exam**. In some cases, you may have to do the onboarding again, but in most cases, you will only be asked to perform a room scan (for security purposes).