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Question: 1

$A_a = \text{MTBM} / (\text{MTBM} + \text{MDTM})$ Where MTBM = Mean Time Between Maintenance And
MDTM = Mean Downtime for Maintenance

- A. Achieved Availability Formula
- B. Inherent Availability Formula
- C. Corrective Maintenance Hours
- D. Achieved Availability

Answer: A

Question: 2

$(\%) = [\text{Preventive Maintenance Cost } (\$) \div \text{Total Maintenance Cost } (\$)] \times 100$

- A. Preventive Maintenance Cost Formula
- B. Corrective Maintenance Hours
- C. Maintenance Training Hours Formula
- D. Mean Time Between Maintenance (MTBM) Formula

Answer: A

Question: 3

= Scheduled Downtime + Unscheduled Downtime

- A. Mean Time to Failure (MTTF)
- B. Down time Formula
- C. Uptime Formula
- D. Total Units Produced

Answer: B

Question: 4

= Total Maintenance Cost \div Standard Units Produced

- A. INTERNAL MAINTENANCE EMPLOYEES
- B. Maintenance Action
- C. Total Maintenance Cost As a Percent of Replacement Asset Value (RAV) Formula
- D. Maintenance Unit Cost Formula

Answer: D

Question: 5

Replacement Asset Value (RAV) of the assets being maintained at the plant divided by the craft-wage employee headcount

- A. Ratio of Replacement Asset Value (RAV) to Craft-Wage Headcount
- B. Mean Time to Failure (MTTF)
- C. Systems Covered by Criticality Analysis
- D. Maintenance Training Return on Investment (ROI)

Answer: A

Question: 6

$MTTR = \text{Total repair or replacement time (hours)} \div \text{Number of repair/replacement events}$

- A. Mean Time To Repair or Replace (MTTR) Formula
- B. Mean Time Between Failures (MTBF)
- C. Mean Time to Failure (MTTF)
- D. Mean Time Between Maintenance (MTBM) Formula

Answer: A

Question: 7

$\text{Operating time (hours)} \div \text{Number of Failures}$

- A. Condition Based Maintenance Cost Formula
- B. Mean Downtime (MDT) Formula
- C. Mean Time Between Failures (MTBF)
- D. Mean Time Between Failures (MTBF) formula

Answer: D

Question: 8

Systems Covered by Criticality Analysis (%) = [Number of Critical Systems (for which a criticality analysis has been performed) ÷ Total Number of Systems] × 100

- A. Maintenance Training Cost (per employee) Formula
- B. Systems Covered by Criticality Analysis formula
- C. Total Maintenance Cost As a Percent of Replacement Asset Value (RAV)
- D. Condition Based Maintenance Cost

Answer: B

Question: 9

MTBF

- A. Maintenance cost will decrease as reliability increases. (T/F)
- B. The best method of measuring the reliability of an asset is by?
- C. Utilization of assets in a world-class facility should be about 85%. (T/F)
- D. It should be common practice for operators to perform PMs. (T/F)

Answer: B

Question: 10

probability that an item, when used under design conditions in an ideal support environment, will perform satisfactorily. It includes both active repair time and preventive maintenance time, but excludes administrative and logistic delay times

- A. AVAILABILITY
- B. Operational Availability
- C. Point Availability Formula
- D. Achieved Availability

Answer: D

Question: 11

Under what circumstances are healthcare facilities allowed to write up the costs of property, plant, and equipment in response to current appraisals?

- A. When the appraisal can be demonstrated to be objective
- B. When the value increases by more than 10% in a year
- C. When the value increases by more than 20% in a year
- D. This is almost never allowed.

Answer: D

Explanation:

Companies are almost never allowed to write up the costs of property, plant, and equipment in response to current appraisals. There are very rare exceptions to this rule, but in general businesses are not allowed to use appraisals to manipulate the valuation of assets. This is true regardless of how much the asset is believed to increase in value over a specific amount of time.

Question: 12

What are the four major tasks performed by an information system?

- A. Processing, output, maintenance, customization
- B. Specialization, communication, cooperation, definition
- C. Definition, implementation, coordination, maintenance
- D. Input, transformation, output, storage

Answer: D

Explanation:

The four major tasks performed by an information system are input, transformation, output, and storage. Input is the acquisition of data, whether from inside or outside the business. Transformation is the conversion of this data into a form that is usable for the organization. Output is the method for communicating information to internal or external users. Storage, finally, is the maintenance of information before, during, and after processing.

Question: 13

Which assets qualify for interest capitalization?

- A. Assets that the business uses to earn money
- B. Assets that the business creates for its own use
- C. Assets that the business intends to use in the future but has not yet begun using
- D. Assets that are made in large quantities

Answer: B

Explanation:

Assets that the business creates for its own use qualify for interest capitalization, while the other types of assets do not. A business may also apply interest capitalization to assets created by another entity for the use of the business.

Question: 14

Which approaches to costing may use a standard-cost system?

- A. Job-order costing
- B. Process costing
- C. Job-order costing and process costing
- D. Neither job-order costing nor process costing

Answer: C

Explanation:

Job-order costing and process costing may use a standard cost system. In a standard cost system, the product's cost is estimated at a predetermined level and then the expected cost is compared with the actual cost. When there are deviations from the expected cost, these may be isolated and analyzed. Both job-order and process costing systems allow for the use of a standard cost system.

Question: 15

Which of the following reduces the revenues of a manufacturer the most?

- A. Selling and administrative expenses
- B. Cost of goods sold
- C. Income taxes
- D. Cost of goods manufactured

Answer: B

Explanation:

The cost of goods sold reduces the revenues of a manufacturer the most. The cost of goods sold is comprised of the costs of materials, labor, and overhead. The cost of goods sold may be determined by subtracting the ending finished goods inventory from the total goods available for sale, which itself is determined by adding the cost of goods manufactured to the beginning finished goods inventory. The cost of goods sold is then subtracted from sales to yield the gross margin. Selling and administrative expenses are subtracted from the gross margin to yield operating income. Net income is determined by subtracting interest expense, income tax expense, and other expenses and losses from operating income.

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