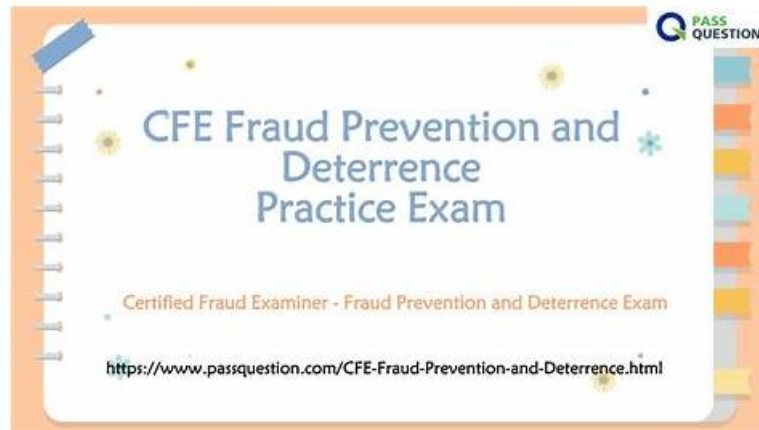


# 授權的CFE-Fraud-Prevention-and-Deterrence學習資料| 第一次嘗試和最新ACFE Certified Fraud Examiner - Fraud Prevention and Deterrence Exam輕鬆學習和通過 考試



BONUS!!! 免費下載KaoGuTi CFE-Fraud-Prevention-and-Deterrence考試題庫的完整版: <https://drive.google.com/open?id=1oT0IipKI66ALaulp18W-HBINfgAUPKm>

KaoGuTi剛剛發布了最新的CFE-Fraud-Prevention-and-Deterrence認證考試所有更新的問題及答案，來確保您考試成功通過。我們提供最新的PDF和軟件版本的問題和答案，可以保證考生的CFE-Fraud-Prevention-and-Deterrence考試100%通過。在我們的網站上，您將獲得我們提供的ACFE CFE-Fraud-Prevention-and-Deterrence免費的PDF版本的DEMO試用，您會發現這絕對是最值得信賴的學習資料。對於擁有高命中率ACFE CFE-Fraud-Prevention-and-Deterrence考古題，還在等什么，趕快下載最新的題庫資料來準備考試吧！

ACFE CFE-Fraud-Prevention-and-Deterrence 認證被視為尋求在防范和檢測欺詐行業中提升職業生涯的專業人士的寶貴資格。它表明了對道德和專業標準的承諾，為個人展示其在防范和檢測欺詐方面的專業知識和能力提供了機會。通過考試需要全心全意、努力工作，以及對欺詐預防和檢測相關概念和技術的深刻理解。

獲得CFE-Fraud-Prevention-and-Deterrence認證考試的資格，候選人必須具有來自認可機構的學士學位，以及兩年的反欺詐和檢測專業經驗。或者，候選人可以擁有碩士學位或更高學歷以及一年的專業經驗。考試分為四個部分，候選人必須在三年內通過所有四個部分才能獲得認證。

>> CFE-Fraud-Prevention-and-Deterrence學習資料 <<

## CFE-Fraud-Prevention-and-Deterrence證照信息，CFE-Fraud-Prevention-and-Deterrence考題免費下載

當你感到悲哀痛苦時，最好是去學些什麼東西，比如通過CFE-Fraud-Prevention-and-Deterrence考試，獲得該證書可以使你永遠立於不敗之地。我們的IT團隊致力於提供真實的ACFE CFE-Fraud-Prevention-and-Deterrence題庫問題和答案，所有購買我們CFE-Fraud-Prevention-and-Deterrence題庫的客戶都將獲得長達一年的免費更新，確保考生有足夠的時間學習。成功不是將來才有的，而是從決定去做的那一刻起，持續累積。ACFE CFE-Fraud-Prevention-and-Deterrence考古題學習資料是根據最新的考試知識點整編而來，覆蓋面廣，是你備考的最佳助手。

要有資格參加CFE-Fraud-Prevention-and-Deterrence考試，候選人必須擁有學士學位和兩年與防止詐騙和防範相關領域的專業經驗。如果候選人沒有滿足這些要求，但在該領域有豐富的經驗，他們仍然有資格參加考試。

## 最新的 Certified Fraud Examiner CFE-Fraud-Prevention-and-Deterrence 免費考試真題 (Q120-Q125):

問題 #120

Which of the following is TRUE regarding G20/OECD Principles of Corporate Governance (the Principles)?

- A. The Principles are required to be implemented by all corporations in the jurisdictions that have officially adopted them
- B. The Principles state that an entity's corporate governance framework should discourage active cooperation between corporations and stakeholders in creating wealth.
- C. The Principles are intended to be applicable in developed economies but not in emerging markets.
- **D. The Principles state that an entity's corporate governance framework should ensure the equitable treatment of all shareholders.**

答案： D

#### 問題 #121

International Standard on Auditing (ISA) 240 establishes auditors as being primarily responsible for the establishment of anti-fraud internal controls within an organization.

- **A. False**
- B. True

答案： A

解題說明：

\* ISA 240 and Auditors' Responsibilities:

\* ISA 240 clarifies that the responsibility for establishing and maintaining internal controls rests with the organization's management, not the auditors.

\* Auditors are responsible for evaluating the adequacy of internal controls and assessing fraud risks during an audit.

\* Why B is Correct:

\* Management is accountable for designing anti-fraud controls, while auditors provide oversight and recommendations based on their assessments.

\* References:

\* ISA 240, "The Auditor's Responsibilities Relating to Fraud in an Audit of Financial Statements".

#### 問題 #122

According to behaviorists such as B. F. Skinner, which of the following scenarios is MOST LIKELY to occur when an undesired behavior is punished?

- A. The behavior will not be affected by the punishment
- B. The behavior will occur more frequently.
- **C. The behavior will return when punishment ceases**
- D. The behavior will be permanently suppressed

答案： C

#### 問題 #123

Which of the following criminological theories states that individuals make a conscious decision to commit a crime and that crime can be deterred by reducing opportunities for criminal activity and increasing an individual's personal risk of being caught and punished?

- **A. Rational choice theory**
- B. Routine activities theory
- C. Social conflict theory
- D. Differential association theory

答案： A

解題說明：

\* Rational Choice Theory Overview:

\* This theory posits that individuals consciously weigh the benefits and risks of committing a crime and make calculated decisions to engage in criminal behavior if the perceived benefits outweigh the risks.

\* Deterrence Mechanism:

\* Crime can be deterred by reducing opportunities (e.g., strong internal controls) and increasing the likelihood of detection and punishment (e.g., effective monitoring systems).

- \* Why Other Options are Incorrect:
- \* A. Routine activities theory: Focuses on the convergence of motivated offenders, suitable targets, and lack of guardianship.
- \* B. Differential association theory: Explains crime as learned behavior through interaction with others.
- \* D. Social conflict theory: Suggests crime results from societal inequalities and power struggles.
- \* Why C is Correct:
- \* Rational choice theory explicitly addresses crime prevention through increased risks and reduced opportunities.

References for All Questions:

- \* ACFE Fraud Examination Guide.
- \* Criminological theories as applied to fraud prevention and deterrence.
- \* Corporate governance frameworks and corruption-related risks.

## 問題 #124

Consistently punishing perpetrators can be an effective fraud prevention mechanism

- A. True
- B. False

答案: A

解題說明:

Effectiveness of Consistent Punishment:

\* Consistent punishment demonstrates an organization's commitment to enforcing anti-fraud policies and serves as a deterrent to potential fraudsters.

Why A is Correct:

\* When perpetrators are consistently punished, it sends a strong message about zero tolerance for fraud and reinforces the importance of compliance throughout the organization.

References:

\* ACFE guidance on fraud deterrence emphasizes the role of consequences in preventing fraud.

## 問題 #125

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此外，這些KaoGuTi CFE-Fraud-Prevention-and-Deterrence考試題庫的部分內容現在是免費的：<https://drive.google.com/open?id=1oT0IipKI66ALau1pI8W-HBINfgAUPKm>