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ACFE CFE-Financial-Transactions-and-Fraud-Schemes Exam is open to anyone who meets the eligibility requirements set by the ACFE. To be eligible, candidates must have a bachelor's degree from an accredited institution and at least two years of professional experience in fraud-related activities. Alternatively, candidates may have a master's degree in a related field or a professional certification in accounting, law enforcement, or auditing.

The Certified Fraud Examiner - Financial Transactions and Fraud Schemes (CFE-Financial-Transactions-and-Fraud-Schemes) certification exam is an internationally recognized credential for professionals seeking to establish their expertise in detecting, investigating, and preventing financial fraud. Certified Fraud Examiner - Financial Transactions and Fraud Schemes Exam certification is offered by the Association of Certified Fraud Examiners (ACFE), which is the world's largest anti-fraud organization dedicated to fighting fraud and white-collar crime.

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The CFE-Financial-Transactions-and-Fraud-Schemes Exam covers a wide range of topics related to fraud examination, including financial transactions, fraud schemes, investigation techniques, legal issues, and ethics. CFE-Financial-Transactions-and-Fraud-Schemes exam is divided into four sections, each of which covers a specific area of fraud examination. These sections are: Financial Transactions and Fraud Schemes, Fraud Prevention and Deterrence, Investigation, and Legal Elements of Fraud.

ACFE Certified Fraud Examiner - Financial Transactions and Fraud Schemes Exam Sample Questions (Q230-Q235):

NEW QUESTION # 230

Which of the following is a method for gaining unauthorized access to a computer system whereby the attacker deceives victims into disclosing personal information or convinces them to commit acts that facilitate the attacker's intended scheme?

- A. Spoofing
- B. Scavenging
- C. Social engineering
- D. Shoulder surfing

Answer: A

Explanation:

Explanation/Reference: <https://www.forcepoint.com/cyber-edu/spoofing>

Spoofing definition

Spoofing is the act of disguising a communication from an unknown source as being from a known, trusted source. Spoofing can apply to emails, phone calls, and websites, or can be more technical, such as a computer spoofing an IP address, Address Resolution Protocol (ARP), or Domain Name System (DNS) server.

Spoofing can be used to gain access to a target's personal information, spread malware through infected links or attachments, bypass network access controls, or redistribute traffic to conduct a denial-of-service attack. Spoofing is often the way a bad actor gains access in order to execute a larger cyber attack such as an advanced persistent threat or a man-in-the-middle attack.

Successful attacks on organizations can lead to infected computer systems and networks, data breaches, and/or loss of revenue, all liable to affect the organization's public reputation. In addition, spoofing that leads to the rerouting of internet traffic can overwhelm networks or lead customers/clients to malicious sites aimed at stealing information or distributing malware.

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NEW QUESTION # 231

Which of the following measures will MOST LIKELY prevent cash larceny schemes from occurring?

- A. Restricting other employees from performing the duties of an absent employee
- B. Having all employees use the same cash register for their transactions
- C. Keeping employees unaware that the company performs surprise cash counts

- D. Assigning the duties of depositing cash receipts and performing bank reconciliations to different employees

Answer: D

NEW QUESTION # 232

Which of the following is an example of a technical security control that organizations can use to secure computer systems and communication networks?

- A. Encryption
- B. Human audits
- C. Penetration testing
- D. Cipher locks

Answer: A

Explanation:

Explanation/Reference: <https://purplesec.us/security-controls/#:~:text=Examples%20of%20technical%20controls%20include,Firewalls>

At the most basic level, technical controls, also known as logic controls, use technology to reduce vulnerabilities in hardware and software. Automated software tools are installed and configured to protect these assets.

Examples of technical controls include:

- Encryption
- Antivirus And Anti-Malware Software
- Firewalls
- Security Information And Event Management (SIEM)
- Intrusion Detection Systems (IDS) and Intrusion Prevention Systems (IPS)

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NEW QUESTION # 233

Which of the following statements is MOST ACCURATE regarding financial reporting practices and accounting frameworks, such as U.S. generally accepted accounting principles (GAAP) and International Financial Reporting Standards (IFRS)?

- A. All publicly traded companies are required to adopt either U.S. GAAP or IFRS as their accounting framework.
- B. Organizations that conduct business internationally must adopt IFRS as their accounting framework for financial reporting.
- C. The financial reporting practices that a publicly traded company must follow are determined by the company's jurisdiction.
- D. U.S. GAAP is a principle-based accounting framework, and IFRS is a rules-based accounting framework.

Answer: C

NEW QUESTION # 234

Which of the following is NOT a distinguishing characteristic of a Ponzi scheme?

- Answer: C**

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