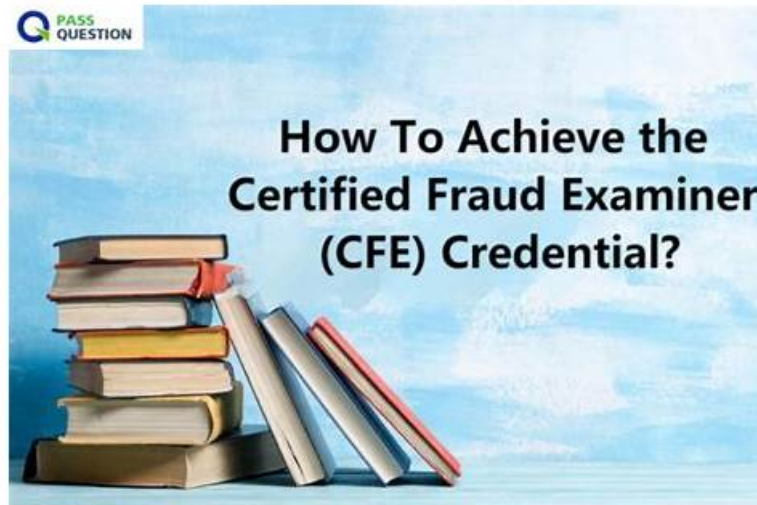


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ACFE Certified Fraud Examiner Sample Questions (Q112-Q117):

NEW QUESTION # 112

The amount of cash on hand in a register may be compared to the amount showing in the register tape in order to detect _____.

- A. Employee theft
- B. Recorded sales

- C. Occupational frauds
- D. Internal audits

Answer: A

NEW QUESTION # 113

Which of the following is the criterion for bid solicitation?

- A. To falsify the bid log
- B. Containing false statements
- C. To withdraw low bids
- **D. Allowing the purchaser to discuss possible employment with the contractor**

Answer: D

NEW QUESTION # 114

Which of the four basic measures, if properly installed and implemented may help prevent inventory fraud?

- A. prenumbered affiliations, segregation of duties, independent checks and physical safeguards
- B. Proper documentation, physical padding, independent checks and physical safeguards
- **C. Proper documentation, segregation of duties, independent checks and physical safeguards**
- D. Proper documentation, segregation of duties, independent checks and inventory control

Answer: C

NEW QUESTION # 115

Fill in the Blanks

_____ is defined as a person who works for the victim organization and who is primary culprit

Answer:

Explanation:

Principal perpetrator

NEW QUESTION # 116

Assets that are long-lived and that differ from property, plant and equipment that has been purchased outright or acquired under a capital lease are:

- **A. Intangible Assets**
- B. Tangible Assets
- C. Forced Assets
- D. None of above

Answer: A

NEW QUESTION # 117

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