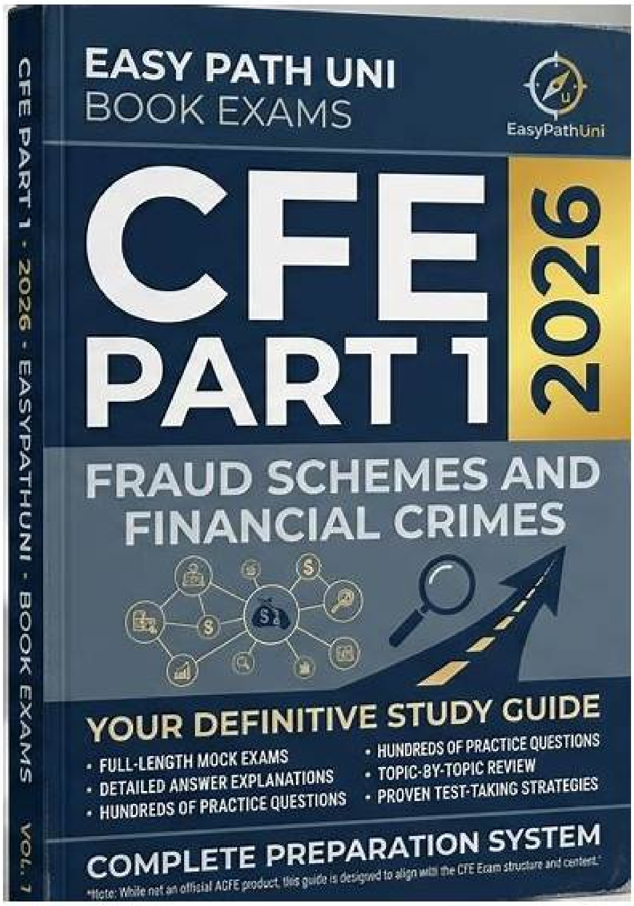
CFE-Fraud-Schemes-and-Financial-Crimes前提条件 & CFE-Fraud-Schemes-and-Financial-Crimes資格復習テキスト



Fast2test有効なCFE-Fraud-Schemes-and-Financial-Crimes研究急流がなければ、ACFEあなたの利益はあなたの努力に比例しないといつも感じていますか？ あなたは常に先延ばしに苦しみ、散発的な時間を十分に活用できないと感じていますか？ 答えが完全に「はい」の場合は、高品質で効率的なテストツールであるCFE-Fraud-Schemes-and-Financial-Crimesトレーニング資料を試してみることをお勧めします。 CFE-Fraud-Schemes-and-Financial-Crimes試験に合格し、夢のあるCFE-Fraud-Schemes-and-Financial-CrimesのCertified Fraud Examiner -Fraud Schemes and Financial Crimes認定を取得することで、あなたの成功は100％保証され、より高い収入やより良い企業により多くの機会を得ることができます。

ACFE CFE-Fraud-Schemes-and-Financial-Crimes Exam Syllabus Topics:

Section	Weight	Objectives
Topic 1: Identity Theft	1–5%	- Prevention and detection - Types and techniques

Topic 2: Accounting Concepts	5–10%	- Recording and summarizing transactions - Internal control fundamentals - Basic accounting principles - Financial statements structure
Topic 3: Industry-Specific Financial Crimes	15–25%	- Financial institution fraud - Healthcare fraud - Real estate and securities fraud - Cyber-enabled and cryptocurrency fraud - Insurance fraud
Topic 4: Financial Statement Fraud	10–15%	- Revenue and asset overstatements - Timing and disclosure manipulations - Expense and liability understatements - Detection and red flags
Topic 5: Asset Misappropriation – Non-Cash Assets	5–10%	- Concealment techniques - Inventory and equipment theft - Misuse of assets
Topic 6: Asset Misappropriation – Cash Disbursements	10–15%	- Payroll schemes - Check and payment tampering - Billing schemes - Expense reimbursement schemes
Topic 7: Asset Misappropriation – Cash Receipts	5–10%	- Cash skimming schemes - Prevention and detection methods - Cash larceny schemes
Topic 8: Theft of Data and Intellectual Property	5–10%	- Data and IP theft methods - Corporate espionage - Safeguarding proprietary information
Topic 9: Corruption Schemes	5–10%	- Conflicts of interest - Illegal gratuities and extortion - Bribery and kickbacks

100%合格率のCFE-Fraud-Schemes-and-Financial-Crimes前提条件一回合格-高品質なCFE-Fraud-Schemes-and-Financial-Crimes資格復習テキスト

誰もが良い仕事とまともな収入を望んでいます。しかし、彼らが優れた能力と優れた主要な知識を持っていない場合、彼らはまともな仕事を見つけるのは難しいです。 ACFEテストCFE-Fraud-Schemes-and-Financial-Crimes認定に合格すると、夢を実現し、満足のいく仕事を見つけることができます。 CFE-Fraud-Schemes-and-Financial-Crimes学習教材は、CFE-Fraud-Schemes-and-Financial-CrimesのCertified Fraud Examiner -Fraud Schemes and Financial Crimes試験に簡単に合格するのに役立つ優れたツールです。 時間をかけて学習する必要はありません。 CFE-Fraud-Schemes-and-Financial-Crimes試験ガイドは高品質であり、当社ACFEの製品を使用する場合、CFE-Fraud-Schemes-and-Financial-Crimes試験に合格する可能性は99%～100%と非常に高くなっています。

ACFE Certified Fraud Examiner -Fraud Schemes and Financial Crimes 認定 CFE-Fraud-Schemes-and-Financial-Crimes 試験問題 (Q131-Q136):

質問 # 131
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. Occupational frauds
- C. Recorded sales
- D. Internal audits

正解： A

解說：
Detailed Explanation:
* Rationale for Correct Answer: Comparing register tape totals to the actual cash on hand is a classic reconciliation test used to detect employee theft . Discrepancies suggest cash has been skimmed or stolen after recording.
* Analysis of Incorrect Options:
* B. Recorded sales - Register tapes already show recorded sales; comparison is for theft detection.
* C. Internal audits - A process, not the purpose of the comparison.
* D. Occupational frauds - Too broad a term.
* Key Concept: Cash Reconciliation as a control to detect employee theft.
Reference: ACFE Fraud Examiners Manual (2020 International Edition) , Cash Receipts - Detection Methods for Skimming and Larceny .

質問 # 132
In what type of fraud scheme does an employee steal cash after it has appeared on the company's books?

- A. Kickback scheme
- B. Understated sales (skimming) scheme
- C. Cash larceny scheme
- D. Unrecorded sales (skimming) scheme

正解： C

解說：
Detailed Explanation:
* Rationale for Correct Answer: Cash larceny is the theft of cash after it has been recorded in the company's books. Skimming, in contrast, is theft of cash before recording .
* Analysis of Incorrect Options:
* B & D - Both describe forms of skimming (unrecorded or understated sales).
* C - Kickback scheme is corruption, not cash theft.
* Key Concept: Distinguishing cash larceny (on-book theft) from skimming (off-book theft).
Reference: ACFE Manual, Cash Receipts - Cash Larceny .

質問 # 133
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 is known as:

- A. IP spoofing
- B. Packet sniffing
- C. Social engineering
- D. Electronic piggybacking

正解： C

解說：
Detailed Explanation:
* Rationale for Correct Answer: Social engineering involves manipulating or deceiving people into revealing confidential information or taking actions that aid the attacker (e.g., clicking malicious links, sharing credentials). It targets human weaknesses rather than technical vulnerabilities.
* Analysis of Incorrect Options:
* A. IP spoofing - Forging an IP address to disguise origin.
* B. Electronic piggybacking - Unauthorized use of someone else's access connection.
* C. Packet sniffing - Monitoring data traffic across a network.
* Key Concept: Cyberfraud techniques - social engineering.
Reference: ACFE Manual, Fraud Prevention and Deterrence - Social Engineering Attacks .

質問 # 134
Which of the following statements is MOST ACCURATE concerning common methods that identity thieves use to steal

information?

- A. Shoulder surfing involves gathering personal information by listening to a conversation or observing an individual entering a PIN into a device.
- B. Pharming involves searching for sensitive personal or business information on used computers that have been purchased from a third-party reseller.
- C. Baiting is the practice of manipulating an individual into releasing confidential information by impersonating their bank or a financial institution with which they do business.
- D. Phishing is the practice of searching through discarded credit card receipts, bank statements, and other identifying documentation for personal and business information.

正解： A

解説：
Shoulder surfing is the practice of obtaining personal or confidential information by watching or listening while a victim uses or discloses it. Common examples include observing someone enter a PIN, password, access code, or account number, or overhearing a person provide sensitive details during a conversation.
Option A is inaccurate because impersonating a bank or financial institution to obtain confidential information is closer to phishing or vishing, not baiting. Option B is inaccurate because pharming redirects users to fraudulent websites, while searching used devices is a discarded-device or data-recovery risk. Option D describes dumpster diving, not phishing. The ACFE identity theft materials distinguish these methods because recognizing the specific technique is important for prevention, investigation, and victim response.

質問 # 135
Horizontal analysis can BEST be described as:

- A. A technique for comparing the performance of different companies in the same industry for an extended period.
- B. A technique for measuring the relationship between any two different financial statement amounts.
- C. A technique for analyzing the percentage change in individual line items on a financial statement from one accounting period to the next accounting period.
- D. A technique for analyzing the relationships among items on the financial statement where components are expressed as percentages of a specified base value.

正解： C

解説：
Detailed Explanation:
* Rationale for Correct Answer: Horizontal analysis evaluates financial statement items over multiple periods, highlighting percentage changes from one period to another . This helps detect unusual trends or anomalies.
* Analysis of Incorrect Options:
* A - Describes vertical analysis (common-size statements).
* B - Describes ratio analysis .
* D - Describes benchmarking/comparative analysis across companies.
* Key Concept: Analytical procedures - horizontal vs. vertical and ratio analysis.
Reference: ACFE Manual, Accounting Concepts - Analytical Review Techniques .

質問 # 136
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