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Sample Questions (Q121-Q126):

NEW QUESTION # 121

To reinforce an anti-fraud culture, it is BEST for an organization's management to:

- A. Discipline any employees who publicly express their frustration regarding organizational policies.
- B. Use a checklist of initiatives to ensure that all the elements of a strong corporate culture are in place.
- **C. Require senior leaders to follow the same ethics policies that are in place for all staff-level employees.**
- D. Discourage employees from questioning their immediate supervisor's actions or decisions if they have concerns.

Answer: C

NEW QUESTION # 122

The availability of suitable targets, absence of capable guardians, and presence of motivated offenders are the three most important elements that influence crime according to which of the following criminological theories?

- A. Social control theory
- B. Conditioning theory
- **C. Routine activities theory**
- D. Rational choice theory

Answer: C

Explanation:

* Elements of Routine Activities Theory:

* This theory posits that crime occurs when three elements converge:

* Availability of suitable targets.

* Absence of capable guardians.

* Presence of motivated offenders.

* Analysis of Other Options:

* A. Conditioning theory: Focuses on learned behaviors through reinforcement.

* C. Rational choice theory: Examines decision-making processes of offenders.

* D. Social control theory: Relates to societal bonds preventing deviant behavior.

* Conclusion: Routine activities theory best explains the convergence of these elements leading to crime.

References: Criminological theories referenced in ACFE study materials.

NEW QUESTION # 123

Helene has been working at WPX Corp. for nine years. She takes some of the company's products from the warehouse and sells them online. Helene tells herself that the company owes it to her for her "years of underpaid service." This situation BEST illustrates which component of the Fraud Triangle?

- A. Perceived opportunity
- B. Integrity lapse
- C. Perceived non-shareable financial need
- **D. Rationalization**

Answer: D

NEW QUESTION # 124

In response to an employee's failure to meet performance expectations, a manager demotes the employee to a junior-level position. This is an example of what type of behavioral response?

- **A. None of the above**
- B. Negative reinforcement
- C. Punishment
- D. Positive reinforcement

Answer: A

NEW QUESTION # 125

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

- A. They assert that a corporate governance framework should ensure that the treatment of shareholders differs based on the class of stock they own.
- B. They are intended to be applicable in emerging markets but not in developed economies.
- C. They are required to be implemented by all corporations in the jurisdictions that have officially adopted them.
- D. **They state that a corporate governance framework should promote transparent and fair markets and the efficient allocation of resources.**

Answer: D

Explanation:

The G20/OECD Principles of Corporate Governance emphasize the importance of promoting transparent and fair markets and ensuring the efficient allocation of resources. These principles provide a framework applicable across various jurisdictions, aiming to enhance the integrity and functioning of financial markets globally.

NEW QUESTION # 126

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