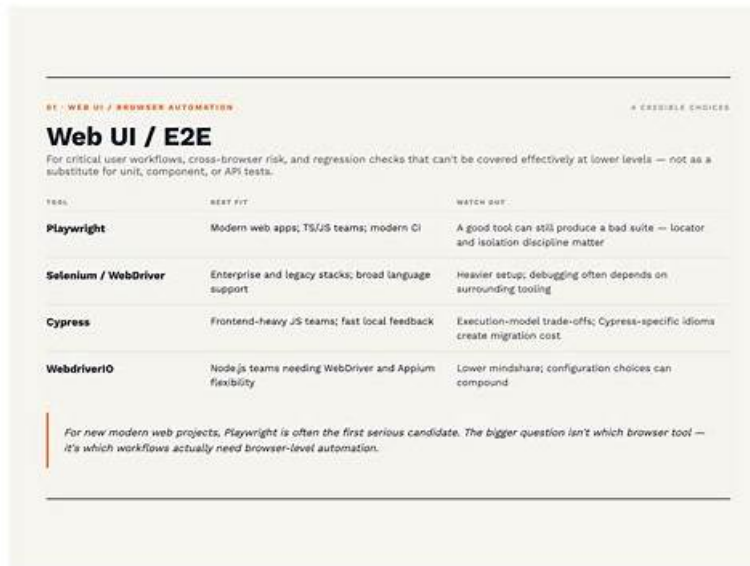


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The Association of Certified Fraud Examiners (ACFE) is the world's largest anti-fraud organization, dedicated to fighting fraud and white-collar crime. As part of its mission, the ACFE offers a range of certification programs to help professionals develop the skills and knowledge needed to detect, prevent, and investigate fraud. One of its most popular certifications is the Certified Fraud Examiner - Investigation (CFE-Investigation).

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The CFE-Investigation Exam is a rigorous test that requires a high level of knowledge and expertise in the field of fraud investigation. Professionals who pass the exam can demonstrate their ability to identify and prevent fraud, as well as their commitment to ethical conduct and professional excellence. The CFE credential is highly valued by employers in both the public and private sectors, and it can lead to career advancement and higher salaries for fraud examiners.

ACFE Certified Fraud Examiner - Investigation Exam Sample Questions (Q109-Q114):

NEW QUESTION # 109

Jackson, a Certified Fraud Examiner (CFE), is analyzing Elm Company's accounts payable data to identify anomalies that might indicate fraud. Which of the following is the MOST EFFECTIVE data analysis function that Jackson could use to look for potential

fraud in accounts payable?

- A. Compare book and tax depreciation and indicate variances
- B. Identify paychecks with amounts over a certain limit
- C. All of the above
- **D. Summarize large invoices by amount and vendor**

Answer: D

NEW QUESTION # 110

Which of the following is a reason why a subject's credit card records and statements can be useful in tracing investigations?

- **A. Credit card records can provide leads to help identify a subject's hidden assets**
- B. Credit card statements provide insight into the subject's litigation history
- C. Credit card statements show the source of the funds used to pay a credit card bill.
- D. Credit card records can show signs that the subject has skimmed funds.

Answer: A

Explanation:

According to the Fraud Examiners Manual:

"Credit card records are important in tracing assets... information on credit card charges might provide leads to identifying hidden assets. For example, if a fraud examiner notices that the subject used his credit card to purchase items at a marina, the fraud examiner should investigate further to determine if the subject owns a boat".

Therefore, A is correct.

NEW QUESTION # 111

Which of the following is a measure that can help avoid alerting suspected perpetrators who are under investigation?

- **A. Inform only those who need to know.**
- B. Notify everyone in the affected department
- C. Terminate the suspected employee.
- D. Delay taking any action.

Answer: A

NEW QUESTION # 112

Baker, a Certified Fraud Examiner (CFE), is assigned to the internal audit department of the ABC Company.

He is getting ready to conduct an interview with another company employee who might be involved in a fraud. In general, what should Baker use in the introduction to the employee?

- A. Investigator
- B. Certified Fraud Examiner
- **C. Auditor**
- D. Baker should omit a title altogether

Answer: C

NEW QUESTION # 113

Which of the following is a recommended strategy when conducting admission-seeking interviews?

- A. Use time constraints as a means to pressure the subject into making a confession.
- B. Emphasize a lack of morality in the subject's actions to induce them into confessing.
- **C. Increase sympathy while downplaying implications of wrongdoing.**
- **C Ensure that accusations are made in the presence of a third party to avoid potential liability.**

Answer: C

