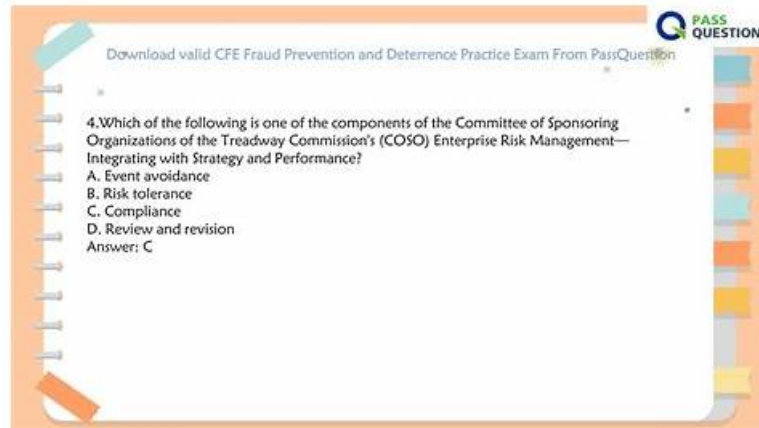


최신CFE-Fraud-Prevention-and-Deterrence시험난이도 인증시험대비공부자료



그리고 Pass4Test CFE-Fraud-Prevention-and-Deterrence 시험 문제집의 전체 버전을 클라우드 저장소에서 다운로드할 수 있습니다: <https://drive.google.com/open?id=1uaVd4s4zVJ2OsOZErmC2I0qmgZRDM3J>

Pass4Test는 ACFE CFE-Fraud-Prevention-and-Deterrence 시험에 필요한 모든 문제유형을 커버함으로써 ACFE CFE-Fraud-Prevention-and-Deterrence 시험을 합격하기 위한 최고의 선택이라 할 수 있습니다. ACFE CFE-Fraud-Prevention-and-Deterrence 시험 Braindump를 공부하면 학원다니지 않으셔도 자격증을 취득할 수 있습니다. ACFE CFE-Fraud-Prevention-and-Deterrence 덤프 정보 상세보기는 이 글의 링크를 클릭하시면 Pass4Test 사이트에 들어오실 수 있습니다.

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>> CFE-Fraud-Prevention-and-Deterrence 시험난이도 <<

완벽한 CFE-Fraud-Prevention-and-Deterrence 시험난이도 시험덤프문제 다운받기

많은 시간과 돈이 필요 없습니다. 30분이란 특별학습 가이드로 여러분은 ACFE CFE-Fraud-Prevention-and-Deterrence 인증 시험을 한번에 통과할 수 있습니다, Pass4Test에서 ACFE CFE-Fraud-Prevention-and-Deterrence 시험 자료의 문제와 답이 실제 시험의 문제와 답과 아주 비슷한 덤프만 제공합니다.

인증 사기 검사관 (CFE) 자격을 취득하려면 개인은 Fraud Prevention and Deterrence, Financial Transactions and Fraud Schemes, Investigation 및 Law으로 구성된 네 가지 섹션으로 구성된 ACFE CFE-Fraud-Prevention-and-Deterrence 시험을 통과해야 합니다. 이 시험은 컴퓨터 기반으로 다중 선택 문제로 구성됩니다. 시험에 통과한 개인은 또한 일정한 경험 요구 사항을 충족하고 ACFE의 윤리 및 전문 기준을 준수해야 합니다.

최신 Certified Fraud Examiner CFE-Fraud-Prevention-and-Deterrence 무료 샘플문제 (Q58-Q63):

질문 # 58

Which of the following statements is TRUE regarding how fraud examiners should exercise professional skepticism during a fraud examination engagement?

- A. Professional skepticism involves maintaining a mindset that no fraud has occurred
- B. Professional skepticism means beginning all assignments with the belief that something is amiss.
- C. Fraud examiners should form the engagement hypothesis without regard to the available preliminary information.
- **D. Fraud examiners should not relax their skeptical attitudes under any circumstances.**

정답: D

설명:

* Professional Skepticism Defined:

* Professional skepticism is an attitude that includes a questioning mind and a critical assessment of evidence. Fraud examiners must remain vigilant to indications of potential fraud throughout an engagement.

* Consistent Application:

* ACFE standards emphasize that skepticism should be applied consistently, even if initial findings do not indicate fraud, to avoid overlooking potential risks.

* Why D is Correct:

* Relaxing skepticism can lead to missed evidence or poor judgment, undermining the examination's effectiveness.

질문 # 59

Blue, Inc. is a specialty retailer of customized shipping containers. The company receives a very large order from Green Company, a new customer from a country that is known to have high corruption risks. Which of the following is MOST ACCURATE regarding the due diligence procedures Blue should perform on Green before proceeding with this transaction?

- A. Blue does not need to undertake any specific due diligence procedures for this transaction.
- B. Blue only needs to undertake due diligence procedures if Green is requesting to pay on credit.
- C. Blue should perform the same level of due diligence as it would for any other customer to avoid claims of discrimination.
- **D. Blue should consider Green's expected purchasing pattern and method of payment in determining whether to accept the transaction.**

정답: D

질문 # 60

Harry is an internal auditor with ABC Company. Harry's supervisor, the chief audit executive (CAE), is the fraud risk assessment sponsor and has tasked Harry with drafting an email communication regarding ABC's upcoming fraud risk assessment process. Which of the following is a best practice that Harry should implement?

- **A. Harry's communication should encourage employees to participate in the assessment process.**
- B. Harry should keep the communication private and only share it with executive management.
- C. Harry's communication should be sent to the entire staff from his own email address.
- D. Harry should find a generic template to use as the primary communication to the entire staff.

정답: A

질문 # 61

For its compliance program to be effective, an organization must perform procedures to ensure management hires only ethical individuals who exercise a substantial measure of discretion in acting on the organization's behalf

- A. False
- **B. True**

정답: B

설명:

* Importance of Hiring Ethical Individuals:

* Ethical hiring practices are foundational to an effective compliance program. Employees with a high measure of discretion can significantly impact organizational behavior and risk.

* Pre-hiring background checks, ethical screening, and thorough interviews help mitigate the risk of unethical behavior.

* Conclusion: For a compliance program to be effective, management must ensure ethical hiring practices.

질문 # 62

According to the Committee of Sponsoring Organizations of the Treadway Commission's (COSO) Internal Control- Integrated Framework (the Framework), there are five interrelated components of a company's internal control. Which of the following is NOT among these five components?

- A. Control activities
- B. Risk assessment
- C. Ethical culture
- D. Monitoring

정답: C

설명:

* Five Components of COSO's Internal Control Framework:

* A. Control activities: Policies and procedures to ensure objectives are met.

* C. Risk assessment: Identifying and analyzing risks.

* D. Monitoring: Ongoing evaluation of control effectiveness.

* Control environment: Includes the tone at the top and organizational ethics.

* Information and communication: Facilitates the flow of relevant information.

* Explanation of Ethical Culture:

* While ethical culture is critical to the control environment, it is not one of the five standalone components of the framework.

* Conclusion: Ethical culture is not a separate component but a part of the control environment.

References: COSO Internal Control-Integrated Framework documentation.

질문 # 63

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CFE-Fraud-Prevention-and-Deterrence 최고 품질 시험덤프자료 : <https://www.pass4test.net/CFE-Fraud-Prevention-and-Deterrence.html>

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