

CFE-Financial-Transactions-and-Fraud-Schemes教育資料 & CFE-Financial-Transactions-and-Fraud-Schemes日本語学習内容



1. Bribery and Corruption (19)
2. Cash Receipts Schemes (26)
3. Financial Statement Fraud (47)
4. Fraudulent Disbursements (58)
5. Inventory and Other assets (14)

さらに、Tech4Exam CFE-Financial-Transactions-and-Fraud-Schemesダンプの一部が現在無料で提供されています：https://drive.google.com/open?id=1mPA3H0oAo2_ObKIWDNV3sONrwJNLhszU

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ACFE Certified Fraud Examiner - Financial Transactions and Fraud Schemes Exam 認定 CFE-Financial-Transactions-and-Fraud-Schemes 試験問題 (Q225-Q230):

質問 # 225

Physical assets including _____ and _____ are the most commonly misappropriated noncash asset in our study.

- A. Inventory & Purchase
- B. Sales & Equipment
- C. Interest & Collusion
- **D. Inventory & Equipment**

正解: D

質問 # 226

_____ involves purposeful misreporting of financial information about the organization that is intended to mislead those who read it.

- **A. Fraudulent statement**
- B. None of the above
- C. Corruption
- D. Asset misappropriations

正解: A

解説:

Detailed Explanation:

* Rationale for Correct Answer: Fraudulent financial statements (or "fraudulent statement") refer to the intentional misrepresentation of financial condition, typically through overstating revenues, understating expenses, inflating assets, or concealing liabilities. The intent is to mislead stakeholders such as investors, creditors, or regulators.

* Analysis of Incorrect Options:

* B. Corruption - Refers to abuses of influence and conflicts of interest, not misreporting financial information.

* C. Asset misappropriations - Involve theft of assets, not misrepresentation of reports.

* D. None of the above - Incorrect since option A is correct.

* Key Concept: Financial Statement Fraud - misrepresentation of organizational performance and position.

Reference: ACFE Fraud Examiners Manual (2020 International Edition), Financial Statement Fraud section - Definition and Types.

質問 # 227

Which of the following is NOT the reason why senior management will overstate business statements?

- A. Meet personal performance criteria
- B. Show a pattern of growth to support sale of a business
- **C. Comply with debt covenants**
- D. Trigger performance-related compensation

正解: C

解説:

Detailed Explanation:

* Rationale for Correct Answer: Management may overstate financial statements to (B) meet performance criteria, (C) trigger bonuses/compensation, or (D) show growth to enhance valuation for sale. However, when seeking to comply with debt covenants, management typically understates liabilities or expenses - not overstates performance. Thus, A is not aligned with overstatement motives.

* Analysis of Incorrect Options:

* B, C, D - All are recognized motives for overstating business performance.

* A. Comply with debt covenants - More linked to manipulation of liabilities (often understatement), not overstatement of revenue.

* Key Concept: Motives for overstatement in financial statement fraud.

Reference: ACFE Fraud Examiners Manual (2020 International Edition), Financial Statement Fraud - Overstatement Motives.

質問 # 228

Otto, a bank manager, purchases a new boat that he cannot afford. Knowing that one of the bank customers is an older client who does not regularly check their account, Otto takes money from the customer's account to make his boat payments. To conceal the missing amount, Otto adjusts the bank's general ledger. Which of the following BEST describes Otto's scheme?

- A. Unauthorized disbursement of funds
- B. Unauthorized withdrawal
- **C. False accounting entry**
- D. Moving money from dormant accounts

正解: C

解説:

Detailed Explanation:

* Rationale for Correct Answer: Otto's act combines misappropriation of customer funds with concealment via false accounting entries. Per the Fraud Examiners Manual, concealment through altering records is a hallmark of accounting fraud schemes tied to asset misappropriation.

* Analysis of Incorrect Options:

* A - Unauthorized disbursement typically refers to fraudulent payments like check tampering, not customer withdrawals.

* B - Dormant account fraud targets unused/inactive accounts; the victim here is an active but inattentive customer.

* D - Unauthorized withdrawal is part of the theft, but the defining element is the falsified ledger concealment, making C more precise.

* Key Concept: Asset misappropriation with concealment through false accounting.

Reference: ACFE Manual, Asset Misappropriation - Concealment Methods.

質問 # 229

Which of the following situations describes a red flag that might be indicative of loan fraud?

- A. The number of change orders for a small project continues to increase.
- B. There is low turnover in a real estate developer's personnel.
- C. A loan file contains missing documents that are later found in another file.
- **D. A change order is submitted at the same time as a draw request.**

正解: D

質問 # 230

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