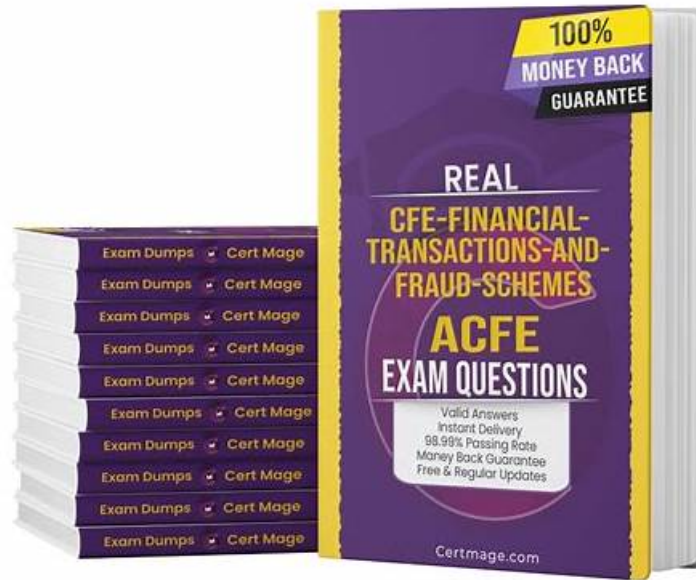


# 信頼的なCFE-Financial-Transactions-and-Fraud-Schemes対応受験一回合格-真実的なCFE-Financial-Transactions-and-Fraud-Schemes問題集無料



2026年Jpexamの最新CFE-Financial-Transactions-and-Fraud-Schemes PDFダンプおよびCFE-Financial-Transactions-and-Fraud-Schemes試験エンジンの無料共有: <https://drive.google.com/open?id=1f05YQEIVXjLwucgDzGudmlSuLusOWAjJ>

弊社が行った一連のCFE-Financial-Transactions-and-Fraud-Schemes措置は、最も専門的な製品と最も専門的なサービスをお客様に提供することでもあります。CFE-Financial-Transactions-and-Fraud-Schemes学習教材に加えて、さまざまな製品も使用していると思います。CFE-Financial-Transactions-and-Fraud-Schemesトレーニングエンジンでどのようなサービスがプロフェッショナルと見なされるかは、ご自身の判断で判断してください。しかし、私たちの製品研究教材は、あなたが使用したCFE-Financial-Transactions-and-Fraud-Schemes試験シミュレーションの中で最も専門的でなければならないことを言いたいと思います。そして、CFE-Financial-Transactions-and-Fraud-Schemes試験問題は時間とお金に見合う価値があることがわかります。

## ACFE CFE-Financial-Transactions-and-Fraud-Schemes 認定試験の出題範囲:

トピック	出題範囲
トピック 1	<ul style="list-style-type: none"> <li>• Fraud Prevention and Deterrence: This section measures Auditors' understanding of criminal behavior theories, white-collar crime dynamics, corporate governance, management's fraud-related responsibilities, fraud risk assessments, ethics, and anti-fraud programs. Topics include internal controls, COSO frameworks, fraud risk management, ethical standards for examiners, and strategies to foster an organizational anti-fraud culture.</li> </ul>

トピック 2	<ul style="list-style-type: none"> <li>Financial Transactions and Fraud Schemes: This section measures the skills of Fraud Examiners and covers foundational accounting concepts, financial statement fraud schemes, asset misappropriation (cash receipts, disbursements, inventory), corruption, data theft, identity theft, and sector-specific fraud (financial institutions, payment, insurance, healthcare, consumer, cyber, contract procurement). Topics include accounting frameworks, fraud detection methods, and prevention strategies across various transactional contexts.</li> </ul>
トピック 3	<ul style="list-style-type: none"> <li>Investigation: This section assesses Fraud Examiners on planning and conducting fraud examinations, evidence collection, interview techniques (including suspect interrogations), covert operations, information sourcing, data analysis, digital forensics, asset tracing, and report writing. Emphasis is placed on legal compliance, behavioral analysis, and leveraging technology for evidence gathering and analysis.</li> </ul>
トピック 4	<ul style="list-style-type: none"> <li>Law: This section evaluates the knowledge of Auditors regarding legal systems, fraud-related laws, bankruptcy fraud, securities fraud, money laundering, tax fraud, individual rights during investigations, criminal and civil proceedings, evidence principles, and expert testimony. Key areas include legal frameworks, prosecution processes, anti-money laundering regulations, and compliance with data privacy laws like GDPR.</li> </ul>

>> CFE-Financial-Transactions-and-Fraud-Schemes対応受験 <<

## 認定する CFE-Financial-Transactions-and-Fraud-Schemes | 実際的な CFE-Financial-Transactions-and-Fraud-Schemes対応受験試験 | 試験の準備方法 Certified Fraud Examiner - Financial Transactions and Fraud Schemes Exam問題集無料

試験のCFE-Financial-Transactions-and-Fraud-Schemesテスト問題を学習して準備するのに必要な時間は20~30時間だけで、時間とエネルギーを節約できます。あなたが学生であっても、学校での学習、仕事、その他の重要なことで忙しく、Certified Fraud Examiner - Financial Transactions and Fraud Schemes Exam学習に時間を割くことができないインサービスタッフであっても。ただし、CFE-Financial-Transactions-and-Fraud-Schemes試験の教材を購入すると、時間と労力を節約し、主に最も重要なことに集中できます。そして、最も重要なCFE-Financial-Transactions-and-Fraud-Schemes試験トレントを最短時間で習得し、最後に優れたCFE-Financial-Transactions-and-Fraud-Schemes学習準備でCFE-Financial-Transactions-and-Fraud-Schemes試験に合格することができます。

## ACFE Certified Fraud Examiner - Financial Transactions and Fraud Schemes Exam 認定 CFE-Financial-Transactions-and-Fraud-Schemes 試験問題 (Q226-Q231):

### 質問 # 226

A scheme is classified as a Conflict of Interest:

- A. when a dealer must have some kind of dealership interest in the vendor submitting the stock.
- B. when a salesman must have some kind of ownership or employment interest in the vendor submitting the sales.
- **C. when an employee must have some kind of ownership or employment interest in the vendor submitting the invoice.**
- D. when a purchaser must have some kind of ownership or employment interest in the vendor submitting the purchase.

正解: C

解説:

Detailed Explanation:

\* Rationale for Correct Answer: Conflict of interest schemes occur when an employee, manager, or agent has an undisclosed personal interest in a transaction that is adverse to their employer. The Fraud Examiners Manual (2020) notes that one of the most common forms is when an employee has a hidden ownership or financial interest in a vendor that does business with the company. This compromises objectivity and creates self-dealing risks.

\* Analysis of Incorrect Options:

\* B. Salesman interest - Too narrow and not representative of the standard conflict scheme definition.

\* C. Purchaser interest - Purchasers are often involved, but the broader definition encompasses all employees.

\* D. Dealer interest - "Dealership interest" is not a recognized ACFE fraud scheme classification.

\* Key Concept: Conflict of Interest scheme under Corruption.

Reference: ACFE Fraud Examiners Manual (2020 International Edition), Corruption: Conflict of Interest Schemes.

#### 質問 # 227

Assets that are long-lived and that differ from property, plant and equipment that has been purchased outright or acquired under a capital lease are:

- A. Forced Assets
- **B. Intangible Assets**
- C. Tangible Assets
- D. None of above

正解: B

#### 質問 # 228

Which of the following statements regarding financial statement disclosures is TRUE?

- A. Events occurring after the close of the reporting period that might significantly affect the financial statements do not need to be disclosed.
- B. All information relating to the company must be disclosed in the financial statements, regardless of materiality.
- **C. Changes in accounting principles must be disclosed in the financial statements.**
- D. Management must disclose potential losses from ongoing litigation even when it is unlikely that the related liability will result in a future obligation.

正解: C

#### 質問 # 229

If the assets are intentionally purchased by the company but simply misappropriated by the fraudster, this is referring to as:

- A. Fraudulent purchase
- B. Falsify shipping
- **C. Inventory larceny scheme**
- D. Asset receiving scheme

正解: C

#### 質問 # 230

Tram is a branch manager at a financial institution. She is responsible for putting several preventive measures into effect to safeguard the bank and its customers from electronic funds transfer (EFT) fraud. Which of the following is a measure Tram should take to prevent EFT fraud?

- **A. Make the same employee responsible for both the issuance of PINs and access devices.**
- B. Mail PINs and other associated account information together to reduce their chances of being lost in the email.
- C. Send a welcome letter to new customers to determine if the address submitted on the account application is valid.
- D. Track the use of an access device for the next several days if a customer reports that it has been lost or stolen.

正解: A

#### 質問 # 231

.....

Jpexamは受験生の皆様により良く、より便利なサービスを提供するために、一生懸命に頑張ります。長年の努力を通じて、JpexamのACFEのCFE-Financial-Transactions-and-Fraud-Schemes認定試験の合格率が100パーセントになっていました。あなたはJpexamのACFEのCFE-Financial-Transactions-and-Fraud-Schemes問題集を購入した



