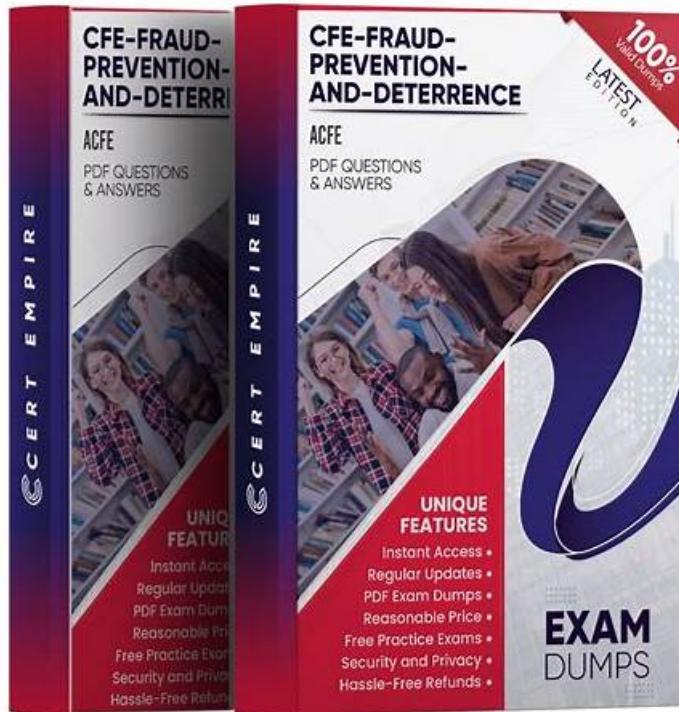


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ACFE Certified Fraud Examiner - Fraud Prevention and Deterrence Exam Sample Questions (Q62-Q67):

NEW QUESTION # 62

Devon, an employee at Tilly Corp., repeatedly demonstrates a negative attitude when working with other departments. To address this behavior, Devon's manager tells him that he is no longer allowed to lead cross-departmental projects. This is an example of what type of behavioral response?

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

Answer: A

Explanation:

This scenario is an example of punishment. Punishment involves introducing a consequence (in this case, the loss of responsibility for cross-departmental projects) to discourage undesirable behavior. The manager uses this approach to address Devon's negative attitude and to promote better cooperation with other departments in the future.

NEW QUESTION # 63

According to Silk and Vogel's research, which of the following is one of the ways that businesses rationalize illegal conduct?

- A. Corporate violations that involve large sums of money are often spread among so many organizations that each gains very little individually.
- B. Violations are caused by innocent errors in judgment rather than economic necessity.
- C. Government regulation is unnecessary because the matters being regulated are unimportant.
- D. Government regulations are justified because the additional costs of regulations and bureaucratic procedures increase government profits.

Answer: A

Explanation:

Comprehensive and Detailed in Depth Explanation:

Silk and Vogel's research found that organizations often rationalize unethical or illegal behavior by diffusing responsibility across a group, thus minimizing perceived individual culpability. This "shared guilt" justification is reflected in option D. The other options either misunderstand the research or do not reflect actual rationalizations used in white-collar crime contexts.

Reference: Fraud Examiners Manual, 2022, Fraud Prevention and Deterrence, Understanding Criminal Behavior - Section 4.116.

NEW QUESTION # 64

Criminologist Charles McCaghy has stated that regulatory pressure is the single most compelling factor behind deviance by organizations.

- A. False
- B. True

Answer: B

Explanation:

* McCaghy's Perspective on Organizational Deviance: Criminologist Charles McCaghy identified regulatory pressure as a significant factor influencing organizational deviance. Excessive or poorly implemented regulations can lead companies to cut corners or engage in fraudulent behavior to remain competitive.

* Supporting Analysis:

- * Regulatory pressure can create a perception that compliance is too costly or burdensome, leading to unethical practices.
- * This aligns with the concept of "strain theory," where organizations under pressure may resort to deviance.
- * Conclusion: McCaghy's assertion that regulatory pressure is a key driver of organizational deviance is accurate.

References: ACFE study materials on regulatory challenges and organizational fraud.

NEW QUESTION # 65

Which of the following criminological theories asserts that the three elements that have the most influence on crime are the availability of suitable targets, absence of capable guardians, and presence of motivated offenders?

- A. Rational choice theory
- B. Social control theory
- C. Differential association theory
- D. Routine activities theory

Answer: A

NEW QUESTION # 66

According to the routine activities theory, all of the following are important elements that influence crime EXCEPT:

- A. The availability of suitable targets
- B. The lack of accountability for misdeeds
- C. The presence of motivated offenders
- D. The absence of capable guardians

Answer: B

Explanation:

Routine activities theory identifies three main elements necessary for crime: a motivated offender, a suitable target, and the absence of capable guardians. The lack of accountability for misdeeds is not part of this theory, as it focuses on situational factors that facilitate criminal opportunities rather than broader social or institutional factors.

NEW QUESTION # 67

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