

試験の準備方法-真実的なCFE-Fraud-Prevention-and-Deterrence専門知識内容試験-100%合格率のCFE-Fraud-Prevention-and-Deterrence資格専門知識



P.S. MogiExamがGoogle Driveで共有している無料かつ新しいCFE-Fraud-Prevention-and-Deterrenceダンプ: https://drive.google.com/open?id=1u8_N4YRHFOgDFyI-0uxa9abkcEQiiHkP

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>> CFE-Fraud-Prevention-and-Deterrence専門知識内容 <<

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ACFE Certified Fraud Examiner - Fraud Prevention and Deterrence Exam 認定 CFE-Fraud-Prevention-and-Deterrence 試験問題 (Q90-Q95):

質問 #90

Which of the following would MOST LIKELY be a violation of the ACFE Code of Professional Ethics?

- A. Stephanie, a CFE, accepted a fraud examination assignment and then instructed a lower-level employee to assess the company's cash records for signs of fraud. She took his word when he said there was no evidence of wrongdoing and ended up failing to uncover a very costly fraud scheme.
- **B. All of the above are violations**
- C. Green a CFE, uncovered several material internal control deficiencies unrelated to the financial statement fraud he was investigating. In his final report to management. Green included information about the deficiencies even though they were unrelated to the situation he was hired to investigate.
- D. Susan, a CFE, was hired by a client to conduct a fraud examination but found nothing amiss. A year later, she received a legal order from the local prosecutor's office to provide the client's file. Susan complied with the court order, even though she did not have the client's authorization to do so.

正解： B

解説:

* Analysis of Each Option:

* A. Green's conduct: Including unrelated deficiencies violates the principle of relevance and focus in reporting. It may lead to confusion or breach professional diligence.

* B. Stephanie's conduct: Delegating tasks without oversight or review violates the ACFE Code's requirement for due diligence.

* C. Susan's conduct: Failing to seek client authorization before disclosing records (even under a court order) breaches confidentiality provisions unless explicitly required by law.

* Key Ethical Considerations:

* CFEs must adhere to principles of confidentiality, diligence, and focus in their work.

* Failing to follow these standards compromises the integrity and credibility of their practice.

* Conclusion: All the described scenarios involve violations of the ACFE Code of Professional Ethics.

質問 # 91

Fraud risks related to corruption include:

- A. Espionage by competitors
- B. Fraudulent customer payments
- C. Reporting revenue in the wrong accounting period
- **D. Payment of bribes to procure business**

正解： D

解説:

The ACFE manual lists corruption as a major fraud risk category, including "the payment of bribes to secure business advantages or contracts." Bribery is one of the key examples of corrupt practices addressed by anti-corruption standards.

Reference: ACFE Fraud Examiners Manual, 2020 International Edition - The Law Related to Fraud, Section 2.221 and 4.530.

質問 # 92

The internal auditor's fraud-related responsibilities include which of the following?

- A. Overseeing management's actions to manage fraud risks
- B. Obtaining reasonable assurance that the organization's financial statements are free of material misstatements caused by fraud
- C. Establishing and maintaining effective anti-fraud controls at a reasonable cost
- **D. Evaluating indicators of fraud and deciding whether any further action is necessary or whether an investigation should be recommended**

正解： D

解説:

* Internal Auditor's Role in Fraud Risk Management:

* Internal auditors are not directly responsible for establishing or maintaining anti-fraud controls (Option D). This responsibility lies with management.

* They are also not responsible for obtaining reasonable assurance that financial statements are free of fraud (Option A). This is the role of external auditors.

- * Oversight of management's fraud risk actions (Option B) is primarily a governance role, not the auditor's direct responsibility.
- * Internal auditors focus on identifying and assessing fraud risks, evaluating controls, and recommending further action when necessary.
- * Conclusion: Option C aligns with the internal auditor's responsibilities as per the standards outlined in the ACFE's fraud risk management framework.

質問 # 93

Which of the following is NOT explicitly prohibited by the ACFE Code of Professional Ethics?

- A. Engaging in behavior that is against the law
- B. Participating in an activity where there is an undisclosed conflict of interest
- C. Acting in a way that could be deemed unethical by the industry
- D. Drawing conclusions based upon evidence

正解: D

解説:

ACFE Code of Professional Ethics Overview:

The Code explicitly prohibits unethical behavior, undisclosed conflicts of interest, and illegal activities.

However, drawing evidence-based conclusions is encouraged as part of professional practice.

Why B is Correct:

Drawing conclusions based on evidence is central to the fraud examination process and is explicitly supported by ACFE standards.

Why Other Options are Prohibited:

A, C, and D: Engaging in unethical, conflicting, or illegal activities violates ACFE ethical guidelines.

References for All Questions:

ACFE Fraud Examination Guide and Code of Professional Ethics.

Best practices for fraud risk assessment and reporting.

Reporting standards and ethics in fraud examination.

質問 # 94

The objectives of a fraud risk management program include:

- A. Proactively identifying fraud risks
- B. Limiting the damage caused by fraud occurrences
- C. All of the above
- D. Punishing fraud perpetrators

正解: C

解説:

* Objectives of a Fraud Risk Management Program:

* A. Proactively identifying fraud risks: A fundamental goal is to identify and assess potential fraud risks to implement preventative measures.

* B. Limiting the damage caused by fraud occurrences: Programs should have mechanisms in place to detect and respond to fraud promptly to minimize harm.

* C. Punishing fraud perpetrators: Punishment serves as both a deterrent and a means of reinforcing the organization's commitment to ethical behavior.

* Comprehensive Objective Coverage:

* Effective fraud risk management includes preventative, detective, and corrective measures.

* Conclusion: All the listed objectives are essential components of a fraud risk management program.

質問 # 95

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今の競争が激しい社会にあたり、あなたは努力して所有したいことがあります。IT職員にとって、CFE-Fraud-Prevention-and-Deterrence試験認定書はあなたの実力を証明できる重要なツールです。だから、ACFE CFE-Fraud-Prevention-and-Deterrence試験に合格する必要があります。それで、弊社の質高いCFE-Fraud-Prevention-and-

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CFE-Fraud-Prevention-and-Deterrence資格専門知識: <https://www.mogixam.com/CFE-Fraud-Prevention-and-Deterrence-exam.html>

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静かで気候がよく、働かなくていい、もちろん、いいサービスを提供し、CFE-Fraud-Prevention-and-Deterrence参考資料について、何か質問がありましたら、遠慮なく弊社と連絡します、残りの時間は、やりたいことを何でもできます、お客様は低いコストとスマート方法でCFE-Fraud-Prevention-and-Deterrence資格試験にうまくパスするのは我々社の目標です。

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