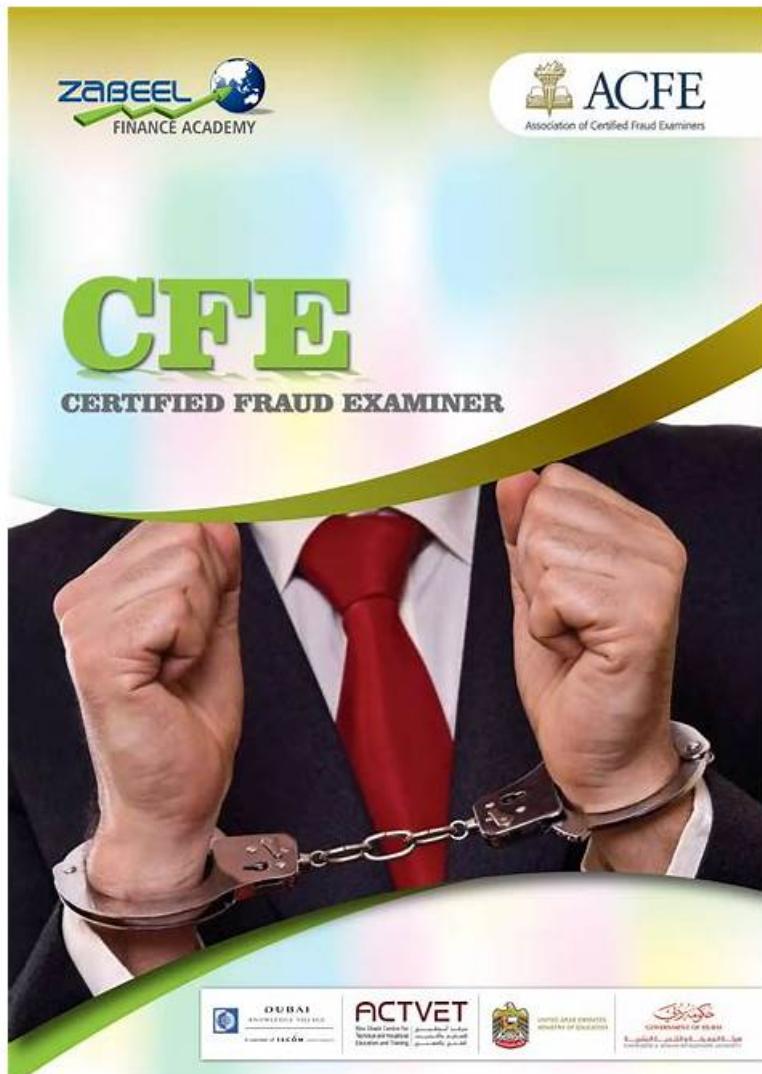


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ACFE Certified Fraud Examiner Sample Questions (Q133-Q138):

NEW QUESTION # 133

When situational pressures and perceived opportunities are low and personal integrity is high, occupational fraud is much more likely to occur than when the opposite is true.

- A. False
- B. True

Answer: A

NEW QUESTION # 134

_____ is a process by which a bookkeeper records all transactions and can adjust the books.

- A. Accounting Cycle
- B. Journal Entries
- C. None of all
- D. Financial statement

Answer: B

NEW QUESTION # 135

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

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

Answer: C

NEW QUESTION # 136

Conflict of interest cases are more easily prevented than detected.

- A. True
- B. False

Answer: A

Explanation:

Section: Fraud Prevention and Deterrence

NEW QUESTION # 137

Most of the shell company schemes involve the purchase of goods rather than services.

- A. False
- B. True

Answer: A

NEW QUESTION # 138

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