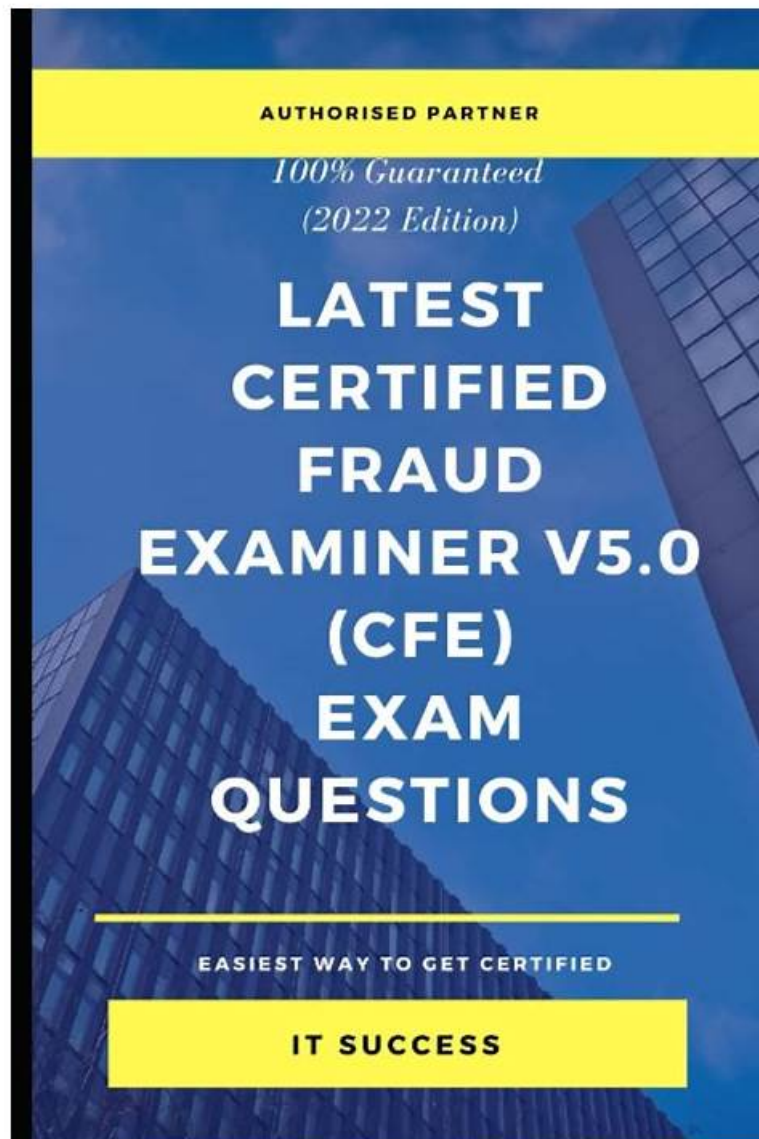


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ACFE Certified Fraud Examiner Sample Questions (Q99-Q104):

NEW QUESTION # 99

In physical tampering prevention technique, hidden images can be seen only when the check is held at an angle through:

- A. Holographic safety inks
- B. High-resolution sprays
- C. Chrome coloring
- **D. Watermark backers**

Answer: D

NEW QUESTION # 100

Which of the following are the classifications for the Corruption?

- A. Corruption, bribery, economic extortion, conflicts of interest
- B. economic extortion, bribery, illegal gratuities and corruption
- C. Overbilling, bribery, bid-ridding and illegal gratuities
- **D. Bribery, economic extortion, illegal gratuities and conflicts of interest**

Answer: D

NEW QUESTION # 101

Which check tampering red flag may indicate employees have embezzled cash and charged the embezzlement to expense accounts?

- A. Duplicate checks
- **B. Missing checks**
- C. Payable checks
- D. Voided checks

Answer: B

NEW QUESTION # 102

The difference between assets and liabilities is called:

- **A. Equity**
- B. Revenue
- C. Income statement
- D. Expense

Answer: A

NEW QUESTION # 103

_____ can be defined as conduct detrimental to the organization and to the employee.

- A. All of the above
- B. Employee theft
- C. Employee fraud
- **D. Employee deviance**

Answer: D

NEW QUESTION # 104

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