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## Preparing for the ACFE CFE Exam: The Benefits of Using Practice Questions

ACFE CFE Financial Transactions and Fraud Schemes Practice Questions: The first ever Part is Financial Transactions and Fraud Schemes. In this section, you will develop expertise in Basic accounting theories, auditing theories, fraud schemes, internal controls to deter fraud and other auditing and accounting-related matters. To master this part, [ACFE CFE Financial Transactions and Fraud Schemes Practice questions](#) and Live testing modules are very important, they'll make you familiar with the actual exam format.



## Benefits of Using ACFE CFE Financial Transactions and Fraud Schemes Practice Questions

### Strengthen Key Concepts

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## ACFE Certified Fraud Examiner Sample Questions (Q110-Q115):

### NEW QUESTION # 110

A person is said to be in \_\_\_\_\_ act, when the business which he transacts, or the money or property which he handles, is not for his own benefit, but for another person:

- A. Conversion
- **B. Fiduciary Capacity**
- C. Embezzlement
- D. None of the above

**Answer: B**

Explanation:

Section: Financial Transactions and Fraud Schemes

### NEW QUESTION # 111

\_\_\_\_\_ is to allow the owner, investors, creditors and others with an interest to know the appropriate book worth of the business at a particular date.

- A. Financial record
- B. Equity
- C. Income statement
- **D. Balance sheet**

**Answer: D**

Explanation:

Section: Financial Transactions and Fraud Schemes

### NEW QUESTION # 112

The person or persons who have access to \_\_\_\_\_ are often the targets of unethical vendors seeking an advantage in the process.

- A. Bid-splitting
- B. General purchasing
- **C. Sealed bids**
- D. Tailor specifications

**Answer: C**

### NEW QUESTION # 113

\_\_\_\_\_ is required if and when officers, executives or other persons in trusted positions become subjects of a criminal indictment.

- A. Turnaround sale or flip
- **B. Disclosure**
- C. Resource diversion
- D. Conflict of interest

**Answer: B**

### NEW QUESTION # 114

Fill in Blank

\_\_\_\_\_ means that traditional bribery statutes proscribe only payments made to influence the decisions of government agents or employees.

**Answer:**

Explanation:  
Official act

## NEW QUESTION # 115

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