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The CFE Certification Exam is one of the top-rated and career-oriented certificates that are designed to validate an ACFE professional's skills and knowledge level. These Certified Fraud Examiner (CFE) practice questions have been inspiring those who want to prove their expertise with the industrial-recognized credential. By cracking it you can gain several personal and professional benefits.

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To be eligible to take the CFE Exam, candidates must have a bachelor's degree or equivalent, and two years of professional experience in a field related to fraud detection and prevention. They must also be members in good standing of the ACFE, and adhere to the ACFE's Code of Ethics and Professional Standards.

ACFE Certified Fraud Examiner Sample Questions (Q146-Q151):

NEW QUESTION # 146

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 # 147

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

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

Answer: D

Explanation:

Section: Investigation

NEW QUESTION # 148

Which of the following search is used for unusually high incidence of returns and allowances scheme?

- A. Disposals of allowances than reorders
- B. Allowances by vendors
- C. None of the above
- D. Returns and allowances

Answer: D

NEW QUESTION # 149

Which of the following is NOT the reason to bribe employees of the purchaser?

- A. To extend the bid opening date
- B. To ensure receipt of a late bid
- C. To ensure bid-splitting
- D. To falsify the bid log

Answer: C

Explanation:

Section: Fraud Prevention and Deterrence

NEW QUESTION # 150

Physical assets including _____ and _____ are the most commonly misappropriated noncash asset in our study.

- A. Interest & Collusion
- B. Inventory & Equipment
- C. Inventory & Purchase
- D. Sales & Equipment

Answer: B

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