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ACFE
Exam CFE
Certified Fraud Examiner
Version: Demo
[Total Questions: 10]

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ACFE Certified Fraud Examiner Sample Questions (Q42-Q47):

NEW QUESTION # 42

Delivery has not occurred or services have not been rendered when:

- A. Neither A nor B
- B. Both A & B
- C. Until installation and customer testing and acceptance has occurred.
- **D. A written order exists but contains a right of return.**

Answer: D

Explanation:

Section: Financial Transactions and Fraud Schemes

NEW QUESTION # 43

Persuasive evidence of an arrangement does not exist when:

- A. Revenue and corresponding expenses doesn't match each other.
- B. Capitalized expenses and Liabilities will not be up to satisfied level
- **C. No written or verbal agreement exists.**
- D. Timings not meet properly

Answer: C

NEW QUESTION # 44

How many accounts are affected in fraudulent accounting entries and therefore same number of categories on the financial statement?

- **A. One**
- B. None of above
- C. At least two
- D. More than two

Answer: A

NEW QUESTION # 45

Verify supporting documentation on outstanding checks written for a material amount is a test used to conduct for:

- **A. Bank confirmation**
- B. Bank confirmation
- C. Cut-off statements
- D. Check disbursement

Answer: A

Explanation:

Section: Investigation

NEW QUESTION # 46

The scheme which reduces victim companies to issue fraudulent payments for goods or services that they have not received is called:

- A. Reliance billing

- B. Misappropriate claims
- C. Billing scheme
- **D. Bogus claims**

Answer: D

Explanation:

Section: Fraud Prevention and Deterrence

NEW QUESTION # 47

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