

시험패스에유효한최신버전CFE-Fraud-Prevention-and-Deterrence완벽한덤프자료시험대비자료



BONUS!!! Itcertkr CFE-Fraud-Prevention-and-Deterrence 시험 문제집 전체 버전을 무료로 다운로드하세요:
<https://drive.google.com/open?id=1ooY5o9IoAP-Nm5Bkyh3bGYe9bZ7ZMf-I>

ACFE CFE-Fraud-Prevention-and-Deterrence 인증시험은 최근 가장 핫한 시험입니다. 인기가 높은 만큼 ACFE CFE-Fraud-Prevention-and-Deterrence 시험을 패스하여 취득하게 되는 자격증의 가치가 높습니다. 이렇게 좋은 자격증을 취득하는데 있어서의 필수과목인 ACFE CFE-Fraud-Prevention-and-Deterrence 시험을 어떻게 하면 한번에 패스할수 있을가요? 그 비결은 바로 Itcertkr의 ACFE CFE-Fraud-Prevention-and-Deterrence 덤프를 주문하여 가장 빠른 시일내에 덤프를 마스터하여 시험을 패스하는것입니다.

CFE-FRAUD- 예방 및 결정 인증을 달성하면 사기 예방 및 억제에 대한 높은 수준의 전문 지식을 보여줍니다. 조직의 사기를 방지하기 위해 기술과 지식을 가진 전문가를 식별하는 데 도움이되므로 고용주의 가치가 높습니다. 또한 인증은 전문가에게 직업 시장에서 경쟁 우위를 제공합니다. 직업에 대한 헌신과 경력 개발에 투자하려는 의지를 보여줍니다.

>> CFE-Fraud-Prevention-and-Deterrence 완벽한 덤프자료 <<

ACFE CFE-Fraud-Prevention-and-Deterrence 퍼펙트 덤프 샘플문제 다운 - CFE-Fraud-Prevention-and-Deterrence 높은 통과율 덤프데모문제

멋진 IT전문가로 거듭나는 것이 꿈이구요? 국제적으로 승인받는 IT인증시험에 도전하여 자격증을 취득해보세요. IT전문가로 되는 꿈에 더 가까이 갈 수 있습니다. ACFE인증 CFE-Fraud-Prevention-and-Deterrence시험이 어렵다고 알려져있는건 사실입니다. 하지만 Itcertkr의ACFE인증 CFE-Fraud-Prevention-and-Deterrence덤프로 시험준비공부를 하시면 어려운 시험도 간단하게 패스할 수 있는것도 부정할수 없는 사실입니다. Itcertkr의ACFE인증 CFE-Fraud-Prevention-and-Deterrence덤프는 실제시험문제의 출제방향을 철저하게 연구해낸 말 그대로 시험대비공부자료입니다. 덤프에 있는 내용만 마스터하시면 시험패스는 물론 멋진 IT전문가로 거듭날 수 있습니다.

ACFE CFE-Fraud-Prevention-and-Deterrence 시험을 준비하기 위해서는, 시험 내용 개요를 공부하고 ACFE에서 제공하는 권장 학습 자료를 검토하는 것이 권장됩니다. 이러한 자료에는 교재, 온라인 강좌 및 모의 시험이 포함됩니다. 또한, 근무 경험이나 인턴십을 통해 사기 예방 및 방지에 대한 실무 경험을 쌓는 것도 중요합니다. 적절한 준비와 헌신으로, 후보자들은 ACFE CFE-Fraud-Prevention-and-Deterrence 시험을 성공적으로 통과하고 Certified Fraud Examiner 자격증을 획득할 수 있습니다.

최신 Certified Fraud Examiner CFE-Fraud-Prevention-and-Deterrence 무료 샘플문제 (Q210-Q215):

질문 # 210

During an external audit of an organization's financial statements, Elena, the external auditor, uncovers significant internal control deficiencies at the audit client's organization. She believes these deficiencies could result in a material misstatement of the financial statements. Which of the following should Elena do with regard to these findings?

- A. Elena should report the findings in writing to the appropriate law enforcement agencies.
- B. Elena should work independently to correct the underlying internal control deficiency.
- C. Elena should suspend the audit and begin a new audit focused on the internal controls
- D. Elena should provide a written communication about the findings to senior management.

정답: D

설명:

* Responsibilities of an External Auditor:

* When significant internal control deficiencies are discovered, the auditor is required to report them to senior management and, where appropriate, the audit committee.

* The purpose is to ensure that the organization is informed of the risks and can take corrective actions.

* Analysis of Other Options:

* A. Suspend the audit: Not required under auditing standards.

* B. Report to law enforcement: Only if fraud or illegal activities are confirmed, which is not implied here.

* D. Correct deficiencies independently: This is beyond the auditor's scope of responsibilities.

* Conclusion: The correct response is to provide a written communication about the findings to senior management.

References: International Standards on Auditing (ISA) 265: Communicating Deficiencies in Internal Control.

질문 # 211

In identifying the inherent fraud risks that could apply to the organization, the fraud risk assessment team should discuss:

- A. The possibility of management's override of controls
- B. The organization's incentive programs
- C. Risks to the organization's reputation
- D. All of the above

정답: D

설명:

* Scope of Fraud Risk Assessment:

* The fraud risk assessment team must consider various factors, including:

* A. Incentive programs: Can create pressures that lead to fraud.

* B. Management override of controls: A key risk for fraud occurring despite existing safeguards.

* C. Risks to reputation: Fraud incidents can harm the organization's public image.

* Comprehensive Discussion:

* Considering all these factors ensures a thorough identification of inherent fraud risks.

* Conclusion: The fraud risk assessment team should discuss all listed items.

References: ACFE fraud risk assessment guidance.

질문 # 212

During an external audit of an organization's financial statements, Elena, the external auditor, uncovers significant internal control deficiencies at the audit client's organization. She believes these deficiencies could result in a material misstatement of the financial statements. Which of the following should Elena do with regard to these findings?

- A. Elena should report the findings in writing to the appropriate law enforcement agencies.
- B. Elena should work independently to correct the underlying internal control deficiency.
- C. Elena should suspend the audit and begin a new audit focused on the internal controls
- **D. Elena should provide a written communication about the findings to senior management.**

정답: D

질문 # 213

According to Diane Vaughan, which of the following factors increases an organization's inherent inclination toward committing crime?

- A. Rewards are given to employees who challenge the status quo
- B. All of the above
- **C. Management links employee performance goals with company performance goals**
- D. Management seeks out diversity in attitudes and perspectives when hiring employees

정답: C

설명:

* Diane Vaughan's Research:

* Vaughan highlights that linking employee performance goals with company goals can create undue pressure, fostering an environment where unethical behavior becomes rationalized.

* Analysis of Other Options:

* A. Diversity in hiring: Encourages broader perspectives and does not inherently lead to crime.

* B. Rewarding challenges to the status quo: Promotes innovation and integrity, reducing crime risk.

* Conclusion: Management's linking of performance goals with company goals is the factor most associated with increased crime inclination.

References: ACFE criminological studies and Diane Vaughan's findings.

질문 # 214

According to the Committee of Sponsoring Organizations of the Treadway Commission's (COSO) Internal Control- Integrated Framework (the Framework), there are five interrelated components of a company's internal control. Which of the following is NOT among these five components?

- A. Control activities
- B. Monitoring
- **C. Ethical culture**
- D. Risk assessment

정답: C

설명:

* Five Components of COSO's Internal Control Framework:

* A. Control activities: Policies and procedures to ensure objectives are met.

* C. Risk assessment: Identifying and analyzing risks.

* D. Monitoring: Ongoing evaluation of control effectiveness.

* Control environment: Includes the tone at the top and organizational ethics.

* Information and communication: Facilitates the flow of relevant information.

* Explanation of Ethical Culture:

* While ethical culture is critical to the control environment, it is not one of the five standalone components of the framework.

* Conclusion: Ethical culture is not a separate component but a part of the control environment.

질문 # 215

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CFE-Fraud-Prevention-and-Deterrence퍼펙트 덤프 샘플문제 다운 : https://www.itcertkr.com/CFE-Fraud-Prevention-and-Deterrence_exam.html

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