

Three Easy-to-Use and Compatible Formats of ACFE CFE-Financial-Transactions-and-Fraud-Schemes Practice Test

CFE Financial Transactions and Fraud Schemes Free Practice Questions: The ACFE CFE (Certified Fraud Examiner) Exam is a rigorous examination that tests the knowledge and skills of professionals in the anti-fraud profession. The exam consists of four parts, with one part focusing on financial transactions and fraud schemes. To pass this part of the exam, candidates must have a solid understanding of financial transactions and the different types of fraud schemes that exist. [CFE Financial Transactions and Fraud Schemes Free Practice Questions](#) will provide free practice questions for this section of the exam and outline the benefits of using practice questions to help you prepare for the CFE exam.

Benefits of Using Practice Questions

- **Assess Your Knowledge** - Practice questions allow you to assess your knowledge of the subject matter and identify areas where you need to improve.
- **Familiarize Yourself with the Exam Format** - Practice questions provide an opportunity to become familiar with the format and structure of the exam.
- **Increase Your Confidence** - Consistent practice with practice questions can help boost your confidence and reduce exam anxiety.

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ACFE Certified Fraud Examiner - Financial Transactions and Fraud Schemes Exam Sample Questions (Q24-Q29):

NEW QUESTION # 24

_____ decrease assets and expenses and/or increase liabilities and/or equity

- A. None of all
- **B. Credit**
- C. Journal Entries
- D. Debit

Answer: B

NEW QUESTION # 25

Entering a sales total lower than the amount actually paid by the customer is called:

- A. Internal sales audits
- **B. Underrings a sale**
- C. Recording a sale procedure
- D. All of the above

Answer: B

NEW QUESTION # 26

Another way to eliminate competition in the solicitation phase of the selection process is to:

- **A. Solicit bid from fictitious suppliers**
- B. Solicit bid-splitting from fictitious vendors
- C. None of the above
- D. Solicit transaction from fictitious vendors

Answer: A

NEW QUESTION # 27

The seller's price to the buyer is not fixed or determinable when:

- A. A service or membership fee is not subject predictable cancellation during the contract period.
- B. When the price is not contingent on some future events
- C. Payment terms are not extended for a substantial period.
- **D. The transaction includes an option to exchange the product for others.**

Answer: D

NEW QUESTION # 28

_____ corrupt employees can cause inventory to be fraudulently delivered to themselves or accomplices.

- A. False shipping slip
- B. Fraudulent inventory slip
- C. False credit slip
- **D. False packing slip**

Answer: D

Explanation:

Detailed Explanation:

* Rationale for Correct Answer: Fraudsters may use false packing slips to misdirect deliveries of inventory. By altering or falsifying packing documentation, employees can ensure goods are sent to themselves or accomplices instead of legitimate recipients.

* Analysis of Incorrect Options:

* A. False shipping slip - Related but less accurate; shipping documents are broader.

* C. Fraudulent inventory slip - Not a standard fraud term.

* D. False credit slip - Relates to receivables manipulation, not inventory deliveries.

* Key Concept: False packing slip schemes in inventory misappropriation.

Reference: ACFE Fraud Examiners Manual (2020 International Edition), Inventory and Other Assets - Shipping and Receiving Schemes.

NEW QUESTION # 29

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