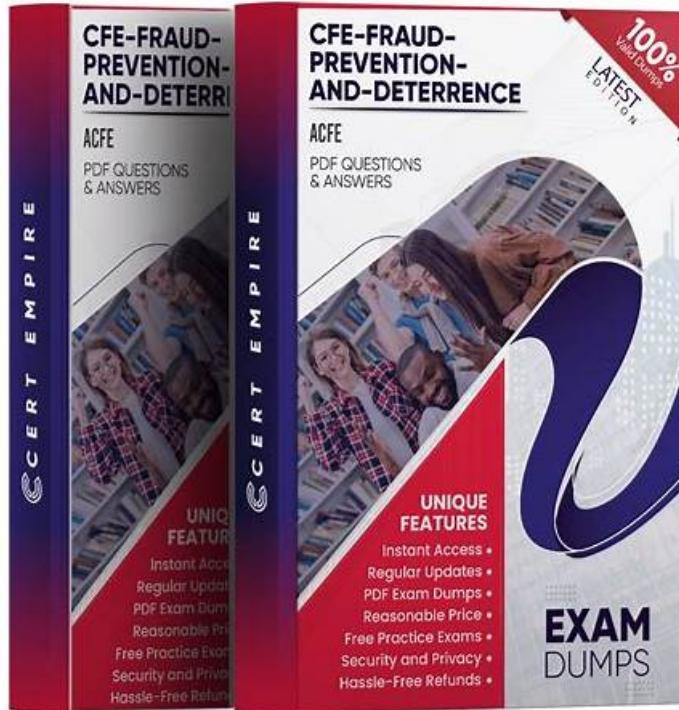


# ACFE CFE-Fraud-Prevention-and-Deterrence Valid Test Test - Free CFE-Fraud-Prevention-and-Deterrence Updates



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Many exam candidates feel hampered by the shortage of effective CFE-Fraud-Prevention-and-Deterrence practice materials, and the thick books and similar materials causing burden for you. Serving as indispensable choices on your way of achieving success especially during this exam, more than 98 percent of candidates pass the exam with our CFE-Fraud-Prevention-and-Deterrence practice materials and all of former candidates made measurable advance and improvement. All CFE-Fraud-Prevention-and-Deterrence practice materials fall within the scope of this exam for your information.

The first section of the exam covers fraud prevention and deterrence, which includes topics such as risk assessment, fraud prevention programs, and the role of management in fraud prevention. This section also covers the various types of fraud that can occur in a business, including employee fraud, vendor fraud, and financial statement fraud.

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The Association of Certified Fraud Examiners (ACFE) is a global professional organization dedicated to preventing, detecting, and combating fraud. One of the most popular certifications offered by this organization is the Certified Fraud Examiner (CFE) credential, which is recognized worldwide as the standard of excellence in the anti-fraud profession. The CFE program is designed

to provide individuals with the knowledge and skills needed to identify and prevent fraud in their organizations.

## **ACFE Certified Fraud Examiner - Fraud Prevention and Deterrence Exam Sample Questions (Q154-Q159):**

### **NEW QUESTION # 154**

In the context of fraud examination, integrity requires all of the following EXCEPT:

- A. Avoidance of differences of opinion
- B. An ability to analyze situations where no professional rules are specifically applicable and determine right from wrong
- C. Subordination of desires for personal gain to the interests of clients, employers, and the public
- D. Independence of mental attitude

**Answer: A**

### **NEW QUESTION # 155**

The generation and use of relevant, quality information to support the functioning of internal control is a principle related to which component of the Committee of Sponsoring Organizations of the Treadway Commission (COSO) Internal Control-Integrated Framework (the Framework)?

- A. Information and communication
- B. Risk assessment
- C. Monitoring
- D. Control environment

**Answer: B**

### **NEW QUESTION # 156**

Which of the following is NOT one of the three general approaches used to control corporate crime?

- A. Strong intervention of the government
- B. Withdrawal of financial institution funding
- C. Consumer action to force change
- D. Voluntary changes in corporate attitudes and structure

**Answer: B**

### **NEW QUESTION # 157**

Smith, a retail sales manager, wants to decrease the level of cash register over-and-short discrepancies among his sales team. According to behaviorist theories, which of the following options would be the MOST EFFECTIVE way for Smith to encourage his team members to keep their cash drawers in balance?

- A. Publicly call out and criticize employees whose cash drawers are over or short.
- B. Take away an hour of paid time off for each time the drawer is over or short
- C. Demote employees who continue to have reconciliation discrepancies
- D. Offer a bonus to anyone whose drawer reconciles perfectly for sixty days.

**Answer: D**

Explanation:

\* Behaviorist Theories on Reinforcement:

\* Positive reinforcement is the most effective way to encourage desired behavior by providing rewards for compliance.

\* Analysis of Options:

\* B. Public criticism: May create resentment and decrease morale.

\* C. Loss of paid time off: A punitive measure that may not motivate improvement.

\* D. Demotion: Effective for extreme cases but harsh and potentially counterproductive for minor errors.

\* Conclusion: Offering a bonus for perfect reconciliation aligns with behaviorist principles of positive reinforcement.

References:ACFE behavioral insights and fraud prevention strategies.

### NEW QUESTION # 158

Which of the following is NOT one of the three general approaches used to control corporate crime?

- A. Strong intervention of the government
- B. Consumer action to force change
- C. Media blacklisting of the organization
- D. **Voluntary changes in corporate attitudes and structure**

**Answer: D**

### NEW QUESTION # 159

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