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The Certified Fraud Examiner (CFE) certification is a globally recognized credential awarded by the Association of Certified Fraud Examiners (ACFE) to professionals who have demonstrated expertise in the field of fraud prevention, detection, and investigation. CFE Exam is designed to test candidates' knowledge and understanding of fraud-related topics such as financial transactions, fraud schemes, legal elements of fraud, and investigation techniques.

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The modern ACFE world is changing its dynamics at a fast pace. To stay and compete in this challenging market, you have to learn and enhance your in-demand skills. Fortunately, with the Certified Fraud Examiner (CFE) certification exam you can do this job nicely and quickly. To do this you just need to enroll in the Certified Fraud Examiner (CFE) certification exam and put all your efforts to pass the Certified Fraud Examiner (CFE) certification exam.

ACFE Certified Fraud Examiner Sample Questions (Q160-Q165):

NEW QUESTION # 160

The amount of cash on hand in a register may be compared to the amount showing in the register tape in order to detect _____.

- A. Employee theft
- B. Internal audits
- C. Occupational frauds

- D. Recorded sales

Answer: A

NEW QUESTION # 161

According to a survey, in principal perpetrator, males in a majority of cases, accounting for ____ percent of frauds versus ____ percent in which a female was the primary culprit.

- A. 62 versus 37
- B. None of the above
- C. 62 versus 36
- D. 61 versus 39

Answer: D

Explanation:

Section: Fraud Prevention and Deterrence

NEW QUESTION # 162

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

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

Answer: D

Explanation:

Section: Financial Transactions and Fraud Schemes

NEW QUESTION # 163

Which of the following factors is NOT included in most financial statement schemes?

- A. Persuasive Evidence
- B. Improper asset valuations
- C. Fictitious revenues
- D. Concealed liabilities and expenses

Answer: A

Explanation:

Section: Financial Transactions and Fraud Schemes

NEW QUESTION # 164

Which of the following is NOT the type of billing scheme?

- A. Invoicing via accomplice companies
- B. Invoicing via shell companies
- C. Invoicing via non-accomplice companies
- D. Personal purchases with company funds

Answer: A

NEW QUESTION # 165

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