

Quiz 2026 Pass-Sure ACFE Valid CFE-Fraud-Prevention-and-Deterrence Vce



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ACFE CFE-Fraud-Prevention-and-Deterrence Exam is a certification exam designed for professionals who are interested in learning about fraud prevention and deterrence techniques. CFE-Fraud-Prevention-and-Deterrence exam is administered by the Association of Certified Fraud Examiners (ACFE), a professional organization that seeks to promote ethics and integrity in the field of fraud examination.

ACFE CFE-Fraud-Prevention-and-Deterrence (Certified Fraud Examiner - Fraud Prevention and Deterrence) Exam is a globally recognized certification that is designed for professionals who are interested in preventing, detecting, and deterring fraud. Certified Fraud Examiner - Fraud Prevention and Deterrence Exam certification is offered by the Association of Certified Fraud Examiners (ACFE), which is the world's largest anti-fraud organization. The ACFE CFE-Fraud-Prevention-and-Deterrence Exam is a comprehensive exam that covers various topics related to fraud prevention and detection, including fraud schemes, financial transactions, investigation techniques, and legal aspects.

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ACFE Certified Fraud Examiner - Fraud Prevention and Deterrence Exam Sample Questions (Q211-Q216):

NEW QUESTION # 211

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. Management encourages employee loyalty through social functions
- C. All of the above
- **D. Management separates employee performance goals from company performance goals**

Answer: D

Explanation:

Diane Vaughan's Theory on Organizational Crime:

* Vaughan argued that organizational environments prone to crime exhibit a "normalization of deviance," often influenced by management decisions that misalign employee incentives with organizational objectives.

Why C is Correct:

* Misaligned goals create conflicting priorities, increasing the likelihood of unethical behavior to meet individual or team objectives.

Why Other Options are Incorrect:

* A: Challenging the status quo promotes innovation and ethical accountability.

* B: Social functions fostering loyalty do not inherently encourage crime.

NEW QUESTION # 212

An effective system of anti-fraud controls

- A. Fully eliminates the risk of fraud
- **B. Focuses more on preventive controls than detective controls**
- C. Focuses more on detective controls than preventive controls
- D. Increases the perception that fraud will be detected

Answer: B

NEW QUESTION # 213

The objective of anti-fraud controls is to:

- **A. Reduce the residual fraud risk to a level that is significantly smaller than the inherent fraud risk**
- B. Completely eliminate residual fraud risk

- C. Reduce the inherent fraud risk to a level that is significantly smaller than the residual fraud risk.
- D. Completely eliminate inherent fraud risk.

Answer: A

Explanation:

Fraud Risk Reduction Objectives:

- * Inherent fraud risk: The risk present before any controls are applied.
- * Residual fraud risk: The remaining risk after controls have been implemented.

Why D is Correct:

- * The goal of anti-fraud controls is to minimize residual risk to acceptable levels, recognizing that complete elimination of risk is unattainable.

Why Other Options are Incorrect:

- * A and C: It is impractical to completely eliminate inherent or residual fraud risks.
- * B: Residual risk should be lower than inherent risk, but controls aim for significant reduction

NEW QUESTION # 214

Helene has been working at WPX Corp. for nine years. She takes some of the company's products from the warehouse and sells them online. Helene tells herself that the company owes it to her for her "years of underpaid service." This situation BEST illustrates which component of the Fraud Triangle?

- **A. Rationalization**
- B. Perceived opportunity
- C. Integrity lapse
- D. Perceived non-shareable financial need

Answer: A

NEW QUESTION # 215

Mario is charged with implementing a fraud reporting program on behalf of his organization. Which of the following is a best practice that Mario should follow to ensure that the program is successful?

- A. Inform employees that the names of all individuals who report misconduct will be shared with the organization's management and law enforcement.
- B. Inform employees that they are required to report any information about suspected fraud only to their direct supervisor.
- **C. Inform employees that they can make their report anonymously (where permitted by law).**
- D. Inform employees that they will be held accountable for reporting any tips that cannot be verified.

Answer: C

Explanation:

Allowing employees to report fraud anonymously is a best practice in fraud reporting programs. This encourages whistleblowers to come forward without fear of retaliation or reprisal, increasing the likelihood of fraud detection. Transparency about confidentiality policies further supports employee trust in the reporting system.

NEW QUESTION # 216

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