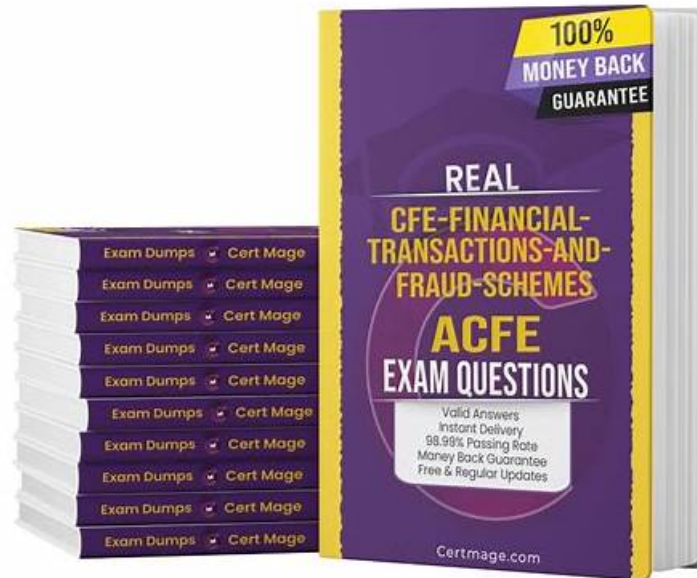


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ACFE Certified Fraud Examiner - Financial Transactions and Fraud Schemes Exam Sample Questions (Q90-Q95):

NEW QUESTION # 90

The forms that allow noncash assets to be moved from one location in a company to another can be used to facilitate the misappropriation of those assets are called:

- A. Inventory usages
- B. Asset requisition
- C. All of the above
- D. Fake sales

Answer: B

NEW QUESTION # 91

Which of the following is a recommended activity that organizations should engage in to protect their proprietary information from threats?

- A. Prohibiting all nonemployees from entering the organization's premises
- B. Practicing data minimization to limit the information available during a data breach
- C. Storing devices that contain sensitive data in specially constructed quiet rooms
- D. Enlisting a company task force to identify the information security practices of competitors

Answer: B

NEW QUESTION # 92

Financial statement fraud is BEST described as the intentional or accidental misstatement of amounts in the financial statements.

- A. True
- B. False

Answer: B

NEW QUESTION # 93

Which of the following is TRUE regarding pyramid schemes?

- A. All pyramid organizational structures are illegal
- B. None of the above
- C. The goal that participants of pyramid schemes have is to sell worthless products to friends and family
- D. An illegal pyramid scheme is modeled to pay off its earliest investors but not its later investors

Answer: D

NEW QUESTION # 94

The behavior profile of employees who are involved in bribery schemes may include:

- A. Drug and/or alcohol addiction
- B. All of the above
- C. Gambling habit
- D. Extravagant lifestyle

Answer: B

Explanation:

Detailed Explanation:

* Rationale for Correct Answer: Employees involved in bribery or corruption schemes often exhibit lifestyle red flags such as

gambling habits, drug/alcohol addiction, or extravagant spending. These behaviors create financial pressures that may motivate or result from corrupt activity.

* Analysis of Incorrect Options:

* A, B, C individually - Each is a red flag, but the most accurate answer is all of the above.

* Key Concept: Behavioral red flags in corruption cases.

Reference: ACFE Fraud Examiners Manual (2020 International Edition), Corruption - Red Flags of Bribery

NEW QUESTION # 95

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