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ACFE Certified Fraud Examiner Sample Questions (Q79-Q84):

NEW QUESTION # 79

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

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

Answer: B

Explanation:

Section: Financial Transactions and Fraud Schemes

NEW QUESTION # 80

Which of the four basic measures, if properly installed and implemented may help prevent inventory fraud?

- **A. Proper documentation, segregation of duties, independent checks and physical safeguards**
- B. Proper documentation, physical padding, independent checks and physical safeguards
- C. prenumbered affiliations, segregation of duties, independent checks and physical safeguards
- D. Proper documentation, segregation of duties, independent checks and inventory control

Answer: A

Explanation:

Section: Fraud Prevention and Deterrence

Explanation/Reference:

NEW QUESTION # 81

The principal way to detect omitted credits from books of account is through:

- A. Expense account
- **B. Trend analysis**
- C. None of all
- D. Forced Balance

Answer: B

NEW QUESTION # 82

In Cressey's fraud triangle, its three of the legs are Opportunity, Pressure and

- A. Isolation
- **B. Rationalization**
- C. None of the above
- D. Violation

Answer: B

NEW QUESTION # 83

The fraudsters' interest lies with an employer other than a company.

- A. True
- **B. False**

Answer: B

Explanation:

Section: Fraud Prevention and Deterrence

NEW QUESTION # 84

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