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ACFE Certified Fraud Examiner - Financial Transactions and Fraud

Schemes Exam Sample Questions (Q196-Q201):

NEW QUESTION # 196
Which of the following is the MOST ACCURATE statement about the phases of procurements involving open and free competition?

- A. In the presolicitation phase, the procuring entity issues the solicitation document.
- B. In the solicitation phase, prospective contractors prepare and submit their bids.
- C. In the bid evaluation and award phase, the procuring entity fulfills its duties through the performance of its contractual obligations.
- D. In the post-award and administration phase, the procuring entity identifies its needs and develops the criteria used to award the contract.

Answer: A

NEW QUESTION # 197
________, one of the Fraud synonyms implies that deceiving so thoroughly as to obscure the truth:

- A. Beguile
- B. Delude
- C. Deceive
- D. Mislead

Answer: B

NEW QUESTION # 198
Which of the following is FALSE concerning methods that corporate spies generally use to steal information from other organizations?

- A. Spies primarily use social engineering to search for confidential information on employee desks or workstations at the target company.
- B. Spies use technical surveillance to obtain nondocumentary information about target companies that cannot be found through open sources.
- C. Spies often create counterfeit employee badges to gain entry into a target company.
- D. Spies often gain direct access to a target company by obtaining employment as a security officer or a member of the maintenance staff.

Answer: A

NEW QUESTION # 199
Assets that are long-lived and that differ from property, plant and equipment hat has been purchased outright or acquired under a capital lease are:

- A. Tangible Assets
- B. None of above
- C. Intangible Assets
- D. Forced Assets

Answer: C

NEW QUESTION # 200
Which of the following statements about skimming is INCORRECT?

- A. Skimming schemes involve stolen customer payments that have not yet been recorded.
- B. Skimming schemes are considered on-book frauds because they leave an audit trail.
- C. Skimming schemes can involve the theft of either cash sales or accounts receivable payments.

- D. Skimming schemes are generally more difficult to detect than cash larceny schemes.

Answer: B

Explanation:
Explanation/Reference: https://www.acfe.com/uploadedFiles/Shared_Content/Products/Self-Study_CPE/Intro%20to%20Fraud-Chapter%20Excerpt.pdf

NEW QUESTION # 201
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