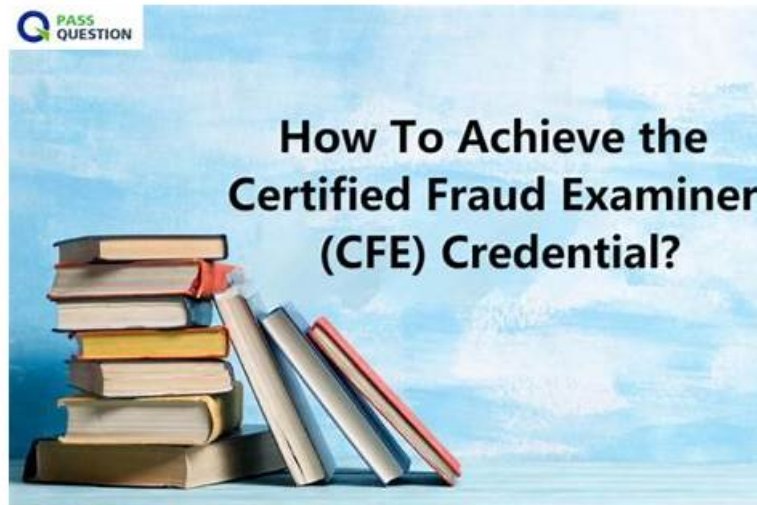


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ACFE Certified Fraud Examiner Sample Questions (Q66-Q71):

NEW QUESTION # 66

When a victim company purchases unnecessary goods or services from a supplier at the direction of the corrupt employee, this results in:

- A. False sole-source scheme
- **B. Need recognition scheme**
- C. Submission scheme
- D. Presolicitation scheme

Answer: B

NEW QUESTION # 67

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

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

Answer: C

NEW QUESTION # 68

Which are check tempering frauds in which an employee prepares a fraudulent check and submits it usually along with legitimate checks to an authorized maker who signs it without a proper review?

- A. Legitimate check scheme
- B. Payable check scheme
- C. Concealed check scheme
- D. Endorse check scheme

Answer: C

NEW QUESTION # 69

Depreciation is especially applicable when companies try to overvalue their assets and net worth; the lower their depreciation expense, the higher the company's profits.

- A. True
- B. False

Answer: A

NEW QUESTION # 70

One final means of concealing a register scheme, as with many kinds of fraud, is to destroy all records of the transaction.

- A. True
- B. False

Answer: A

Explanation:

Section: Investigation

NEW QUESTION # 71

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