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## ACFE Certified Fraud Examiner Sample Questions (Q81-Q86):

### NEW QUESTION # 81

Which of the following is NOT the method for stealing inventory and other assets?

- A. Sales & Equipment handling
- B. Purchasing and receiving schemes
- C. Larceny schemes
- D. Asset requisition and transfer

**Answer: A**

### NEW QUESTION # 82

Larceny by Fraud or deception means that:

- A. Creates or reinforce a false impression
- B. Fails to correct a false impression
- C. All of the above
- D. Fails to disclose a known lien, adverse claim or other legal impediment

**Answer: C**

### NEW QUESTION # 83

Which counts sometimes can give rise to inventory theft detection?

- A. None of the above
- B. Concealment inventory counts
- C. Perpetual inventory counts
- D. Physical inventory counts

**Answer: D**

### NEW QUESTION # 84

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

- A. None of above
- B. Intangible Assets

- C. Tangible Assets
- D. Forced Assets

**Answer: B**

#### NEW QUESTION # 85

Which of the following is NOT the type of billing scheme?

- A. Invoicing via non-accomplice companies
- **B. Invoicing via accomplice companies**
- C. Invoicing via shell companies
- D. Personal purchases with company funds

**Answer: B**

#### NEW QUESTION # 86

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