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ACFE CFE Financial Transactions and Fraud Schemes Practice Questions: The first ever Part is Financial Transactions and Fraud Schemes. In this section, you will develop expertise in Basic accounting theories, auditing theories, fraud schemes, internal controls to deter fraud and other auditing and accounting-related matters. To master this part, [ACFE CFE Financial Transactions and Fraud Schemes Practice questions](#) and Live testing modules are very important, they'll make you familiar with the actual exam format.



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Strengthen Key Concepts

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ACFE Certified Fraud Examiner Sample Questions (Q30-Q35):

NEW QUESTION # 30

Perceived certainty of detection is directly related to employee theft for respondents in all industry sectors, that is the stronger the perception that theft would be detected, the more the likelihood that the employee would engage in deviant behavior.

- A. True
- B. False

Answer: B

NEW QUESTION # 31

The most common method of detection in corruption cases is:

- A. Internal audits
- B. Internal controls
- C. By accident
- D. Tips

Answer: D

NEW QUESTION # 32

Which of the following can constitute a bribe, even if the illicit payment is never actually made?

- A. Corruption in payment
- B. Overbilling in payment
- C. Offering a payment
- D. kickback payment

Answer: C

NEW QUESTION # 33

According to accounting principles, _____ and _____ should be recorded or attached in the same accounting period; failing to do so violates the matching principle of AAP.

- A. Revenue and corresponding expenses
- B. Revenue and Income statement
- C. Income statement and Long-term contracts
- D. Capitalized expenses and Liabilities

Answer: A

Explanation:

Section: Financial Transactions and Fraud Schemes

NEW QUESTION # 34

In Fraud scale pressure, opportunity and integrity variables all results in a list of ____ possible red flags or indicators of occupational fraud and abuse.

- A. 0
- B. 1
- C. 2
- D. 3

Answer: B

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