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The CFE Certification Exam is an important certification for individuals who want to pursue a career in fraud investigation. CFE exam covers a broad range of topics related to fraud prevention, detection, investigation, and deterrence. Individuals who hold the CFE Certification have demonstrated a commitment to fighting fraud and have the knowledge and skills needed to identify and prevent fraud in their organizations. The ACFE offers a variety of resources to help individuals prepare for the exam, making it an accessible and valuable certification for anyone interested in the field of fraud investigation.

The CFE Exam is designed to test the knowledge, skills, and abilities of fraud examiners in four key areas: fraud prevention and deterrence, financial transactions and fraud schemes, investigation, and legal elements of fraud. CFE exam consists of four sections, each covering one of these areas, and is administered electronically at testing centers around the world. CFE exam is rigorous and requires significant preparation, but passing it demonstrates a high level of expertise in fraud prevention and detection.

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ACFE Certified Fraud Examiner Sample Questions (Q123-Q128):

NEW QUESTION # 123

Physical assets including _____ and _____ are the most commonly misappropriated noncash asset in our study.

- A. Inventory & Purchase
- B. Sales & Equipment
- C. Interest & Collusion
- D. Inventory & Equipment

Answer: D

NEW QUESTION # 124

Most of the shell company schemes involve the purchase of goods rather than services.

- A. False
- B. True

Answer: A

Explanation:

Section: Fraud Prevention and Deterrence

NEW QUESTION # 125

Collusion or bid-rigging between bidders is called

- A. Contract acceptance
- B. To withdraw low bids
- C. Bribery receipt
- D. Bid solicitation

Answer: A

NEW QUESTION # 126

Skimming is:

- A. The removal of cash from a victim entity prior to its entry in an accounting system.
- B. The removal of cash from a victim entity after its entry in an accounting system.
- C. None of above
- D. The addition of cash from a victim entity prior to its entry in an accounting system.

Answer: A

Explanation:

Section: Financial Transactions and Fraud Schemes

NEW QUESTION # 127

_____ revenues involve the recording sales of goods or services that did not occur.

- A. Red flag revenues
- B. Concealed revenues
- C. Financial revenues
- D. Fictitious or fabricated revenues

Answer: D

NEW QUESTION # 128

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