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ACFE Certified Fraud Examiner Sample Questions (Q38-Q43):

NEW QUESTION # 38

In which approach, fraudsters produce whatever financial statements they wish, perhaps using just a typewriter or a personal computer.

- A. Outside accounting system
- B. Playing the accounting
- C. Beating accounting
- D. Organized accounting

Answer: A

Explanation:

Section: Financial Transactions and Fraud Schemes

NEW QUESTION # 39

CORRECT TEXT

A _____ can be very costly for an organization to undertake, both in terms of money and time spent.

Answer:

Explanation:

Pending

NEW QUESTION # 40

_____ increase assets and expenses and/or decrease liabilities and/or equity

- A. Credit
- B. Debit
- C. Journal Entries
- D. None of all

Answer: B

NEW QUESTION # 41

The price of an asset on which the asset is selling at on the open market in a transaction between a willing buyer and a willing seller is called:

- A. Cost value
- B. material value
- C. Fair value
- D. Absolute value

Answer: C

NEW QUESTION # 42

Asset misappropriations have an effect on the liabilities and do also have an indirect effect on the equity account.

- A. False
- B. True

Answer: A

NEW QUESTION # 43

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