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The Association of Certified Fraud Examiners (ACFE) is a professional organization that focuses on preventing, detecting, and investigating fraud. One of the major offerings of ACFE is the Certified Fraud Examiner (CFE) certification. The CFE certification is recognized globally as the standard of excellence in the anti-fraud profession. The CFE certification exam is a rigorous process that tests the knowledge and skills of candidates in the areas of fraud prevention, detection, and investigation.

In order to be eligible to sit for the CFE Exam, candidates must meet certain educational and professional requirements. They must have a bachelor's degree or equivalent, and at least two years of professional experience in a field related to fraud examination. They must also adhere to the ACFE Code of Ethics and Professional Standards.

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ACFE CFE (Certified Fraud Examiner) Certification Exam is a globally recognized certification program for professionals who are interested in preventing, detecting, and investigating fraud. Certified Fraud Examiner certification exam is designed to equip candidates with the necessary knowledge and skills to identify fraud schemes, gather evidence, and prepare reports that can be used in legal proceedings. The ACFE CFE Certification Exam is administered by the Association of Certified Fraud Examiners (ACFE) and is recognized by employers around the world.

### ACFE Certified Fraud Examiner Sample Questions (Q10-Q15):

#### NEW QUESTION # 10

\_\_\_\_\_ , one of the Fraud synonyms implies that deceiving so thoroughly as to obscure the truth:

- A. Deceive
- **B. Delude**
- C. Mislead
- D. Beguile

**Answer: B**

#### NEW QUESTION # 11

Revenue is recognized when it is:

- A. Fictitious and Earned
- B. Realized and Evidenced
- **C. Realized and Earned**
- D. All of the above

**Answer: C**

#### NEW QUESTION # 12

Which of the following is the criterion for bid solicitation?

- A. Containing false statements
- **B. Allowing the purchaser to discuss possible employment with the contractor**
- C. To falsify the bid log
- D. To withdraw low bids

**Answer: B**

Explanation:

Section: Fraud Prevention and Deterrence

Explanation

#### NEW QUESTION # 13

A special scheme in which employees know their employer is seeking to purchase a certain asset and take advantage of the situation by purchasing the asset themselves is:

- **A. Turnaround sale or flip**
- B. Written sale of unique assets
- C. Conflict of interest in sale

- D. Unauthorized sale

**Answer: A**

#### **NEW QUESTION # 14**

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

- A. True
- B. False

**Answer: B**

Explanation:

Section: Fraud Prevention and Deterrence

#### **NEW QUESTION # 15**

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