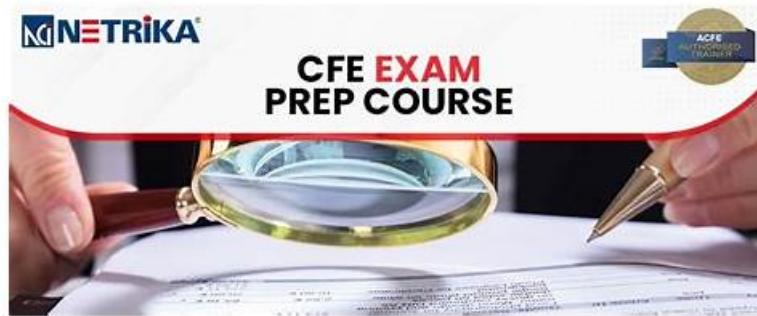


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The CFE Exam is a comprehensive, four-part test that covers all aspects of fraud examination. Part one of the exam covers fraud prevention and deterrence, while part two focuses on financial transactions and fraud schemes. Part three of the exam covers investigation, and part four covers law. CFE exam is computer-based and consists of multiple-choice questions.

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## ACFE Certified Fraud Examiner Sample Questions (Q31-Q36):

### NEW QUESTION # 31

Physical tampering prevention is a check tampering technique that is used to secure bank assisted controls.

- A. True
- B. False

**Answer: B**

Explanation:

Section: Investigation

Explanation/Reference:

### NEW QUESTION # 32

#### SIMULATION

\_\_\_\_\_ is required not only for theft, but for procedures to detect errors, avoid waste and insure a proper amount of inventory is maintained.

**Answer:**

Explanation:

Inventory control

### NEW QUESTION # 33

Larceny is the scheme in which an employee simply takes inventory from the company premises without attempting to conceal it in the books and records.

- A. True
- B. False

**Answer: A**

Explanation:

Section: Financial Transactions and Fraud Schemes

Explanation/Reference:

### NEW QUESTION # 34

The most basic skimming scheme occurs when:

- A. An employee buy goods or services from a stakeholder, drop the stakeholder's payment and makes record of the purchase too.
- B. An employee buy goods or services from a customer, drop the customer's payment, but makes no record of the purchase.
- C. An employee sells goods or services to a stakeholder, collects the stakeholder's payment and makes record of the sale too.
- D. An employee sells goods or services to a customer, collects the customer's payment, but makes no record of the sale.

**Answer: D**

### NEW QUESTION # 35

\_\_\_\_\_ is a process by which a bookkeeper records all transactions and can adjust the books.

- A. None of all
- B. Accounting Cycle
- C. Financial statement
- D. Journal Entries

**Answer: D**

### NEW QUESTION # 36

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