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ACFE Certified Fraud Examiner Sample Questions (Q154-Q159):

NEW QUESTION # 154

Asset misappropriation schemes were the "middle children" of the study; they were more common than fraudulent statements and more costly than corruption.

- A. False
- B. True

Answer: A

Explanation:

Section: Financial Transactions and Fraud Schemes

NEW QUESTION # 155

False billing scheme states that:

- A. employees cause their company to purchase merchandise that the company does not need
- B. employees cause their company to sale merchandise that the company does not need.
- C. employees do not cause their company to purchase merchandise that the company does not need.
- D. employees do not cause their company to sale merchandise that the company does not need.

Answer: A

NEW QUESTION # 156

Which of the following is NOT the type of billing scheme?

- A. Invoicing via shell companies
- B. Invoicing via accomplice companies
- C. Invoicing via non-accomplice companies
- D. Personal purchases with company funds

Answer: B

NEW QUESTION # 157

Financial statement fraud is committed by:

- A. All of the above
- B. Senior Management
- C. Organized criminals
- D. Mid and lower level employees

Answer: A

NEW QUESTION # 158

Fraudsters use the accounting system as a tool to generate the results they want in _____ approach:

- A. Playing the accounting
- B. Organized accounting
- C. beating accounting
- D. All of the above

Answer: A

NEW QUESTION # 159

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