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연습 문제

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1년간 무료 업데이트 제공

**Exam : CFE Fraud Prevention
and Deterrence**

**Title : Certified Fraud Examiner -
Fraud Prevention and
Deterrence Exam**

Version : DEMO

1. According to Silk and Vogel's research, business leaders rationalize legal violations by asserting that compliance with government regulations is too costly and cuts too heavily into company profits.

- A. True
- B. False

Answer: A

2. Stevens, a Certified Fraud Examiner (CFE), was hired to conduct a fraud examination at ABC Company. His examination did not reveal any conclusive evidence that fraud had occurred or was occurring. Consequently, ABC's management asked Stevens to state in his official examination report that the organization is free of fraud as a means of assuring the board of directors that the company's anti-fraud controls were effective. Under the ACFE Code of Professional Ethics, Stevens is permitted to comply with management's request based on the findings of his examination.

- A. True
- B. False

Answer: B

3. In the area of criminological theory, deterrence is the theory that tries to prevent crime by using the threat of criminal sanctions.

- A. True
- B. False

Answer: A

4. Susannah is conducting an external audit of a company in a jurisdiction that is subject to International Standards on Auditing (ISAs). While undertaking her audit procedures, she discovers evidence that senior management has been fraudulently manipulating the financial statements.

Which of the following is Susannah's BEST response to these findings?

- A. Susannah should confront management with her audit findings and try to get a confession.
- B. Susannah should immediately report her findings to the securities regulators
- C. Susannah should report her findings to the audit committee of the board of directors.
- D. Susannah should not disclose her findings to any other parties due to client confidentiality.

Answer: C

5. Which of the following is one of the components of the Committee of Sponsoring Organizations of the Treadway Commission's (COSO) Enterprise Risk Management—Integrating with Strategy and Performance?

- A. Event avoidance
- B. Risk tolerance
- C. Compliance
- D. Review and revision

Answer: D