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Certified Fraud Examiner - Financial Transactions and Fraud

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QUESTION 1			
Fraudsters use the accounting sy	stem as a tool to	generate the results they want in	approach:
A. Organized accounting			
B. Playing the accounting			
C. beating accounting			
D. All of the above			
Correct Answer: B			
QUESTION 2			
Physical assets includingstudy.	and	are the most commonly misappropriated	d noncash asset in our
A. Interest and Collusion			
B. Inventory and Equipment			
C. Inventory and Purchase			
D. Sales and Equipment			
Correct Answer: B			
QUESTION 3			
"Anticipate possible losses and o	mit potential prof	fits", this results in:	
A. Asymmetrical accounting			
B. Symmetrical accounting			
C. Playing accounting			
D. Bearing accounting			
Correct Answer: A			

## **QUESTION 4**

Inventory shrinkage is the unaccounted-for reduction in the company\\'s inventory that does not results from theft.

A. True



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B. False

Correct Answer: B

## **QUESTION 5**

Which of the following is NOT the method for stealing inventory and other assets?

- A. Larceny schemes
- B. Asset requisition and transfer
- C. Purchasing and receiving schemes
- D. Sales and Equipment handling

Correct Answer: D

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