

ACFE Practice Test Questions and Answers

1. What does ACFE stand for in fraud examination?

- A) American Council for Financial Education
- B) Association of Certified Fraud Examiners
- C) American Committee for Financial Ethics
- D) Association of Corporate Financial Executives

2. Which element is NOT part of the fraud triangle?

- A) Pressure
- B) Opportunity
- C) Rationalization
- D) Investigation

3. What is the most common method of occupational fraud detection?

- A) Internal audits
- B) Tips and complaints
- C) External audits
- D) Document analysis

4. Which type of evidence is generally considered most reliable in fraud investigations?

- A) Testimonial evidence
- B) Documentary evidence
- C) Circumstantial evidence
- D) Hearsay evidence

Answers: 1-B 2-D 3-B 4-B

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