

CERTIFIED FRAUD EXAMINER

QUESTIONS AND ANSWERS

**A Comprehensive Study Guide
and Practice Questions for CFE
Exam Success**



Certified Fraud Examiner Study Guide 2015

Jiyuan Zhang



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discipline **Contemporary Issues in Audit Management and Forensic Accounting** Simon Grima,Engin Boztepe,Peter J. Baldacchino,2020-02-10 In the 18 chapters in this volume of Contemporary Studies in Economic and Financial Analysis expert contributors gather together to examine the extent and characteristics of forensic accounting a field which has been practiced for many years but is still not internationally regulated yet **CEOs and White-Collar Crime** Petter Gottschalk,2017-05-11 This book aims to bridge the gap between general CEO research which is traditionally focused on positive aspects of leadership and lesser understood research into CEO misconduct and crime Gottschalk introduces convenience theory as an integrated explanation for CEO involvement in white collar crime The chief executive officer is a unique position within an organization in terms of power and influence role and behavior compensation and benefits and conflict and competition The convenience perspective suggests that motivation personal and organizational goals opportunity offense and concealment in an organizational context as well as behavior lack of control and neutralization of guilt make financial crime a convenient option to avoid threats and to exploit opportunities A thorough and methodical study this book will be of special interest to scholars of corporate social responsibility and criminological theory *When Numbers Don't Add Up* Faisal Sheikh,2020-12-02 The author contextualized the phenomenon of accounting fraud using a framework he developed called Corporate Governance Cosmos The book contains an extensive literature review including an evaluation of the seminal theory in this area namely the Fraud Triangle There is a comprehensive exploration of the motivations for accounting fraud and a growing realization that Dark Triad psychopathy narcissism and machiavellianism tendencies may explain why executives engage in accounting fraud The author expands an established framework entitled Cooks Recipes Incentives Monitoring End results C R I M E by Rezaee 2005 to C R I M E L where L is the Learning from 33 international case studies of accounting fraud Accountants auditors antifraud practitioners and graduate students will find the case studies of accounting fraud particularly useful as it makes the phenomenon tangible and more understandable The penultimate chapter is a study of the likely impact of financial technology on accounting fraud The author concludes by marshalling various insights including a brief discussion of ethics forwarding his International Code of Ethics for Professional Accountants IFAC Ethical Triangle his vision for the future accountant which he refers to as accounting engineers and an ancient prescription for the curse of accounting fraud **The African Journal of Finance and Management** ,2014

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