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R e a l E x a m s

NO1 Which of the following best describes the misdirection of payments on accounts receivable to an employee's bank account? A Fraud on the balance sheet B Fraud open on the books C Fraud off the books D Fraud hidden on the books Answer: C NO2 Which of the following is most likely to enhance an internal auditor's objectivity? A An auditor is unrestricted in determination of scope

Introduction & Guidelines

manual or study guide at least one week prior to the class Passing grade for the recertification is an overall grade of 80% If an overall grade of 80% is not achieved by any student, then that student must retake the 40-hour CRMA program or the 3-day CRMA program approved by the Department Grading 1

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