

# **CFE-LAW**<sup>Q&As</sup>

### CFE - LAW

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#### **QUESTION 1**

If Mary uses legal means to lower her tax bill through legitimate deductions and credits, she is engaging in tax evasion.

A. True

B. False

Correct Answer: B

#### **QUESTION 2**

In systems using adversarial processes, an attorney may impeach an opposing party\\'s witness by showing that the witness:

- A. Made prior consistent statements
- B. Is influenced by bias or self-interest
- C. Has a keen ability to observe
- D. Testified from personal knowledge

Correct Answer: D

#### **QUESTION 3**

Which of the following examples of judicial systems would best be described as a civil law system?

- A. The courts are bound primarily by previous court decisions to resolve legal issues.
- B. The courts are bound by both previous court decisions and codified principles or statutes.
- C. The courts are allowed to consider both codified statutes and previous court decisions but are bound by neither.
- D. The courts are bound by codified principles or statutes but are not bound by previous court decisions.

Correct Answer: D

#### **QUESTION 4**

Which of the following statements about the International Organization of Securities Commissions (IOSCO) is TRUE?

A. IOSCO is recognized as the international standard-setter for securities markets.

B. IOSCO is an oversight body responsible for issuing and enforcing regulations that govern all international securities markets.

C. IOSCO provides a forum for regular cooperation on banking supervisory matters affecting developing nations.



D. IOSCO is a self-regulatory organization for companies that have securities traded on international securities markets.

Correct Answer: A

#### **QUESTION 5**

Which of the following, if available, would help an organization recover losses from an instance of internal fraud?

- A. Deposition
- B. Fidelity insurance
- C. Customer liability policy
- D. Privilege insurance

Correct Answer: B

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