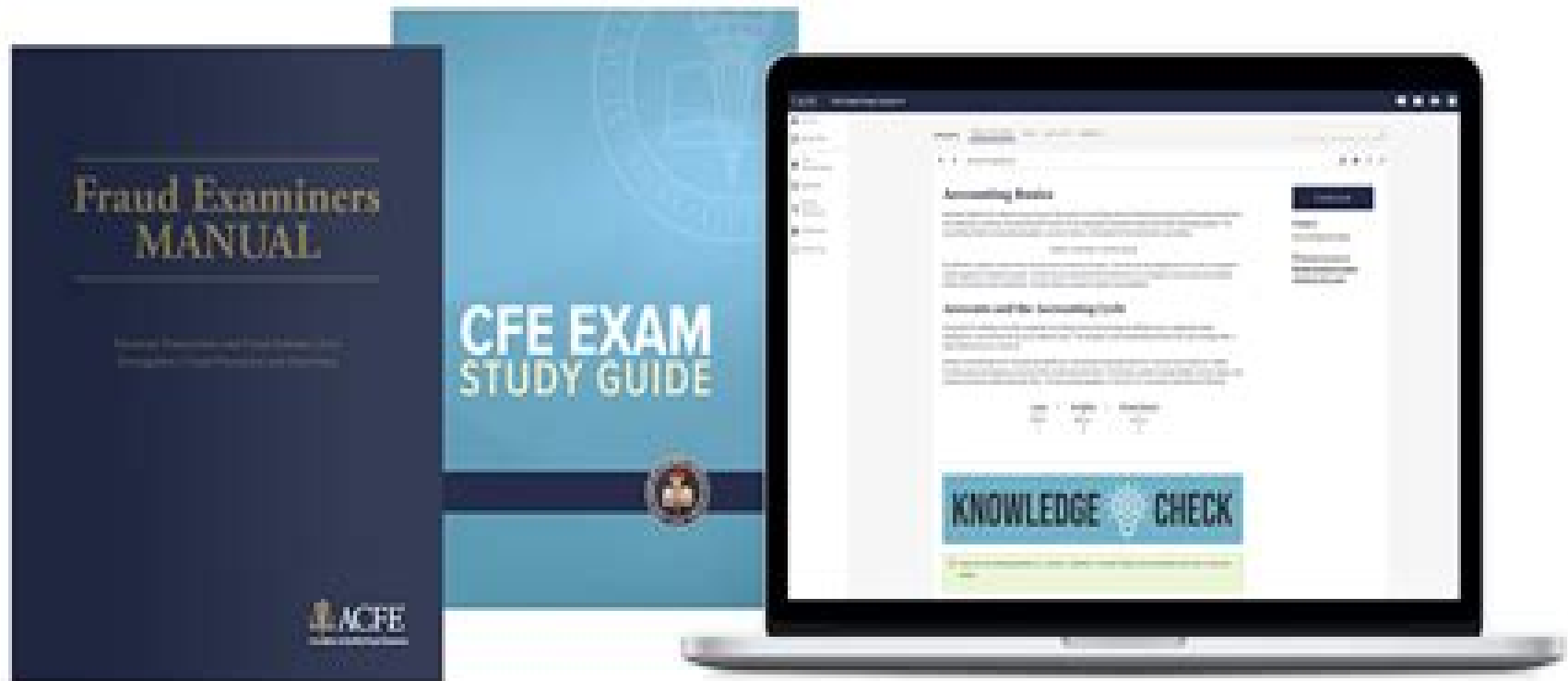
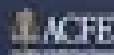




# Fraud Examiners MANUAL

Accounting, Auditing, and Fraud Examination  
Investigation, Management, and Prevention



## CFE EXAM STUDY GUIDE



Accounting Basics

Accounting Basics is the foundation of the CFE exam. It covers the fundamentals of accounting, including the accounting cycle, the accounting equation, and the accounting process. This section is designed to help you understand the basics of accounting and how it applies to fraud examination.

Accounting and the Accounting Cycle

Accounting is the process of recording, summarizing, and reporting the financial transactions of a business. The accounting cycle is a series of steps that are used to record and summarize the financial transactions of a business. This section will help you understand the accounting cycle and how it applies to fraud examination.

KNOWLEDGE CHECK

# Fraud Manual 2015 Cfe

**Rosina Ehmman**



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