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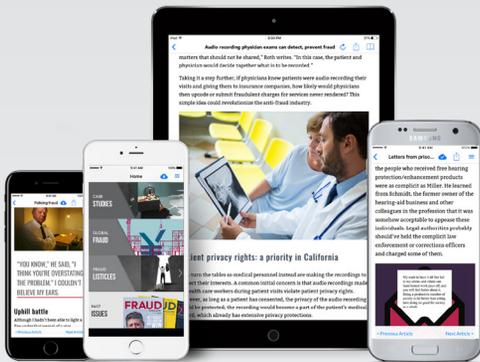
1. According to the article, "Twenty years later, could another Enron happen?" Enron's financial deception revolved around the complex use of:
 - A. Financial statements.
 - B. Special purpose vehicles.
 - C. Capital.
 - D. Balance sheets.
2. According to the article, "Twenty years later, could another Enron happen?" Sherron Watkins said that she would like to see what become an educational requirement for CPAs?
 - A. Ethics training.
 - B. Leadership training.
 - C. Fraud detection.
 - D. Internal auditing.
3. According to the article, "Bribery and corruption risks in acquisitions," which of the following is a reason why acquiring companies should conduct high-quality due diligence?
 - A. It prevents bribery and corruption from occurring in the prospective acquisition.
 - B. It ensures proper auditing controls.
 - C. It ensures proper leadership in the prospective acquisition.
 - D. It allows the acquiring company to terminate the transaction if the acquisition would bring excessive exposure to risk.
4. According to the article, "Bribery and corruption risks in acquisitions," what type of data is a major requirement of data analytics for due diligence?
 - A. Structured.
 - B. Qualitative.
 - C. Unstructured.
 - D. Textual.
5. According to the article, "Preparing for a post-pandemic fraud landscape," when you're benchmarking your fraud risk management program, you can use existing industry frameworks as a starting place and tailor the program for your organization.
 - A. True.
 - B. False.
6. According to the article, "Preparing for a post-pandemic fraud landscape," your anti-fraud strategy must:
 - A. Only consider fraud threats.
 - B. Follow a standardized anti-fraud strategy developed by your industry.
 - C. Answer the key questions of who, what, when, where and why.
 - D. Be communicated just to management.
7. According to the article, "Case of the empty crates," why are letters of credit vulnerable to fraud?
 - A. They are digitalized.
 - B. Payment to the seller only depends on the bank's receipt of shipping documents, and violations of the contract between the exporter and importer won't necessarily impact the transfer of funds.
 - C. They are backed by cryptocurrency.
 - D. Because they are not generally used as a major financing vehicle in the global trade system.
8. According to the article, "Case of the empty crates," the author says that digitalizing letters of credit is one method that could possibly prevent fraud.
 - A. True.
 - B. False.



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9. According to the article, "Hot-ticket tokens," what is the definition of a non-fungible token?
- A. Digital currency used to buy goods and services.
 - B. A piece of art stored in an online ledger.
 - C. An online ledger used to keep track of crypto-currency.
 - D. A digital proof of ownership of an authentic, one-of-a-kind asset stored on blockchain.
10. According to the article, "Hot-ticket tokens," what is one type of fraud that non-fungible tokens are particularly vulnerable to?
- A. Account takeover attacks.
 - B. Forgery.
 - C. Asset misappropriation.
 - D. Skimming.

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