



AUDITING AND GOVERNANCE RISK AND COMPLIANCE | AGRC-031

Auditing Revenue and Sales Processes

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Course content

Why Attend

Revenue is a key performance measure and a frequent area of misstatement and fraud. Sales processes also involve pricing, discounts, credit and incentives that can leak value.

This Aractech course covers revenue recognition principles, order-to-cash process risks, pricing and discount controls, contract review, credit management, billing and collections, sales incentives, revenue analytics and fraud red flags. Participants develop a revenue audit programme.

Course Methodology

- Process walkthroughs
- Analytics labs
- Case studies
- Audit programme design
- Group discussions

Course Objectives

- Understand revenue recognition and related risks
- Audit the order-to-cash process
- Evaluate pricing, discount and contract controls
- Audit billing, credit and collections
- Review sales incentives and commissions
- Apply analytics to revenue data

Target Audience

- Internal and external auditors
- Finance controllers

Course content

- Revenue accountants
- Commercial finance staff

Course outline

Detailed course outline

Day-by-day outline for Auditing Revenue and Sales Processes.

Day 1 - Revenue Fundamentals

- 09:00-09:39 | Revenue recognition principles
- 09:39-10:18 | Contract types
- 10:18-10:57 | Key risks
- 10:57-11:00 | Fraud schemes
- 11:00-11:30 | Coffee break
- 11:30-12:05 | Fraud schemes (continued)
- 12:05-12:43 | Regulatory focus
- 12:43-14:00 | Exercise: Risk identification

Day 2 - Order-to-Cash Controls

- 09:00-09:39 | Customer onboarding
- 09:39-10:18 | Order processing
- 10:18-10:57 | Contract review
- 10:57-11:00 | Delivery
- 11:00-11:30 | Coffee break
- 11:30-12:05 | Delivery (continued)
- 12:05-12:43 | Billing
- 12:43-14:00 | Workshop: Control mapping

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Day 3 - Pricing and Incentives

- 09:00-09:39 | Price lists
- 09:39-10:18 | Discounts and rebates
- 10:18-10:57 | Approvals
- 10:57-11:00 | Sales commissions
- 11:00-11:30 | Coffee break
- 11:30-12:05 | Sales commissions (continued)
- 12:05-12:43 | Margin leakage
- 12:43-14:00 | Exercise: Discount analysis

Day 4 - Credit and Collections

- 09:00-09:39 | Credit limits
- 09:39-10:18 | Collections
- 10:18-10:57 | Write-offs
- 10:57-11:00 | Credit notes
- 11:00-11:30 | Coffee break
- 11:30-12:05 | Credit notes (continued)
- 12:05-12:43 | Reconciliations
- 12:43-14:00 | Case study: Revenue manipulation

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Day 5 - Analytics and Reporting

- 09:00-09:45 | Revenue analytics
- 09:45-10:30 | Cut-off testing
- 10:30-11:00 | Trends
- 11:00-11:30 | Coffee break
- 11:30-11:45 | Trends (continued)
- 11:45-12:30 | Findings
- 12:30-13:15 | Recommendations
- 13:15-14:00 | Capstone: Revenue audit programme

Seminar dates

Available seminar dates

Live dates and pricing for Auditing Revenue and Sales Processes generated from the course details page.

Date	Location	Format	Fee
16 - 20 November 2026	Vienna	Classroom	€3,225
7 - 11 December 2026	Barcelona	Classroom	€2,815
11 - 15 January 2027	Kuala lumpur	Classroom	€1,925
8 - 12 February 2027	Munich	Classroom	€3,225
8 - 12 March 2027	Amsterdam	Classroom	€2,830
12 - 16 April 2027	Cape Town	Classroom	€1,625
10 - 14 May 2027	Istanbul	Classroom	€1,978
14 - 18 June 2027	Vienna	Classroom	€3,225
12 - 16 July 2027	Barcelona	Classroom	€2,815
9 - 13 August 2027	Kuala lumpur	Classroom	€1,925

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13 - 17 September 2027	Munich	Classroom	€3,225
11 - 15 October 2027	Amsterdam	Classroom	€2,830
8 - 12 November 2027	Geneva	Classroom	€4,315
13 - 17 December 2027	Istanbul	Classroom	€1,978
16 - 20 November 2026	Online / Live	Online / Live	€1,815
7 - 11 December 2026	Online / Live	Online / Live	€1,815
11 - 15 January 2027	Online / Live	Online / Live	€1,815
8 - 12 February 2027	Online / Live	Online / Live	€1,815
8 - 12 March 2027	Online / Live	Online / Live	€1,815
12 - 16 April 2027	Online / Live	Online / Live	€1,815

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10 - 14 May 2027	Online / Live	Online / Live	€1,815
14 - 18 June 2027	Online / Live	Online / Live	€1,815
12 - 16 July 2027	Online / Live	Online / Live	€1,815
9 - 13 August 2027	Online / Live	Online / Live	€1,815
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