

AUDITING AND GOVERNANCE RISK AND COMPLIANCE | COURSE BROCHURE

Auditing Revenue and Receivables

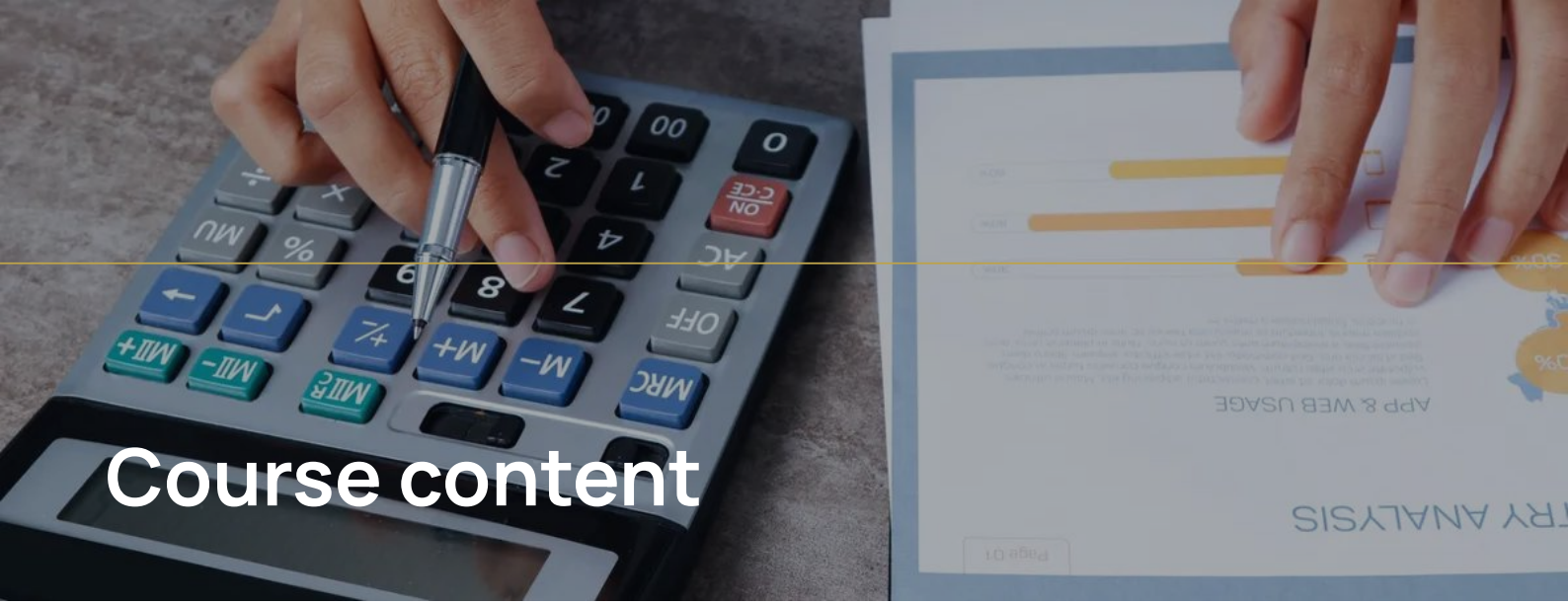
5 days | Classroom training | English

SMART HORIZON

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Amsterdam
The Netherlands

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https://smart-horizon.eu



Course content

Why attend

Revenue is a key performance measure and a frequent area of misstatement and fraud. This course covers auditing revenue and receivables: revenue recognition principles, order-to-cash controls, cut-off, credit notes, pricing and discounts, receivables ageing, provisions and collection processes.

Revenue manipulation has caused many corporate scandals. You will learn to audit revenue with appropriate scepticism.

Professional Problems This Course Is Designed to Solve

• Difficulty translating subject knowledge into practical workplace decisions.
• Inconsistent approaches to the activities covered in the course outline.
• Lack of a structured plan for applying and reviewing new skills.

Course methodology

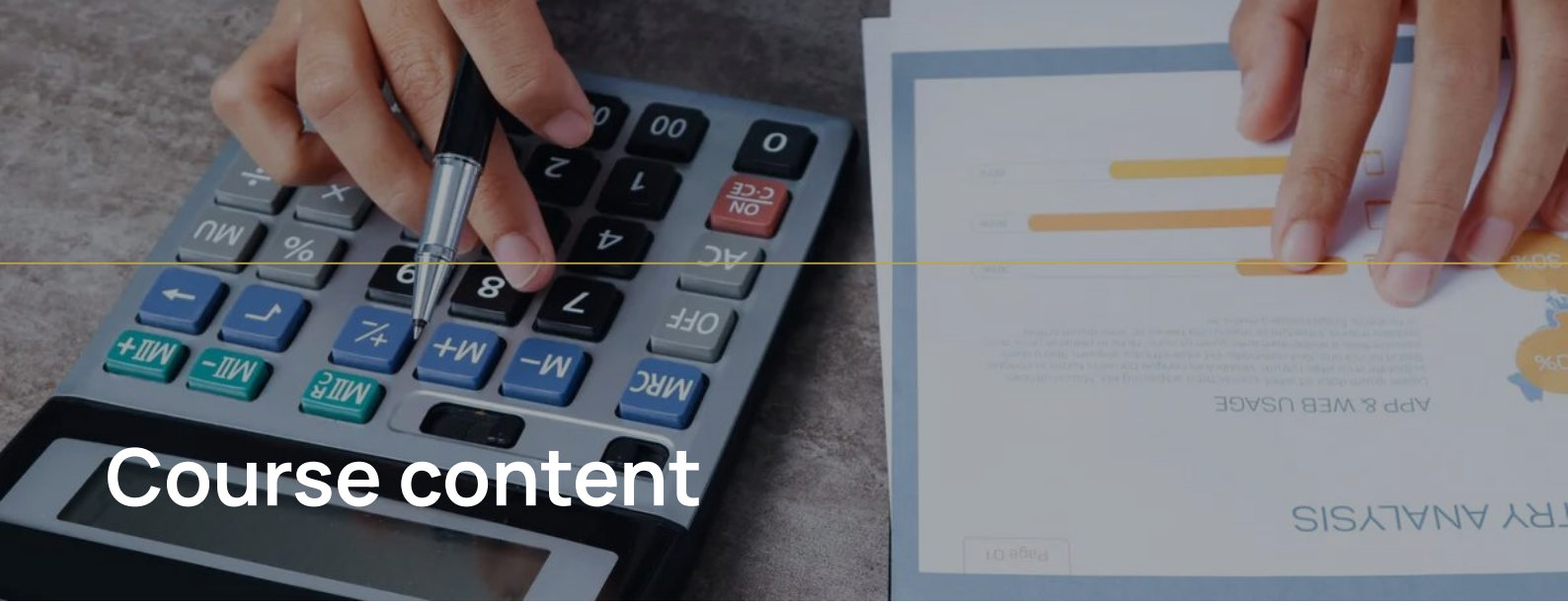
Process walkthroughs, cut-off testing, analytics exercises and case studies of revenue fraud.

Course objectives

By the end of this course, participants will be able to:
• Explain revenue recognition principles
• Audit order-to-cash controls
• Test cut-off and completeness
• Review pricing, discounts and credit notes
• Audit receivables ageing and provisions
• Identify revenue fraud red flags

Target audience

This course is suitable for:
• Internal and external auditors
• Finance controllers
• Credit managers
• Audit managers
• Revenue accountants



Course content

Target competencies

Participants will develop competencies in:

- Revenue recognition
- Control testing
- Cut-off testing
- Receivables analysis
- Fraud awareness

Course outline

Day 1: Revenue Risks

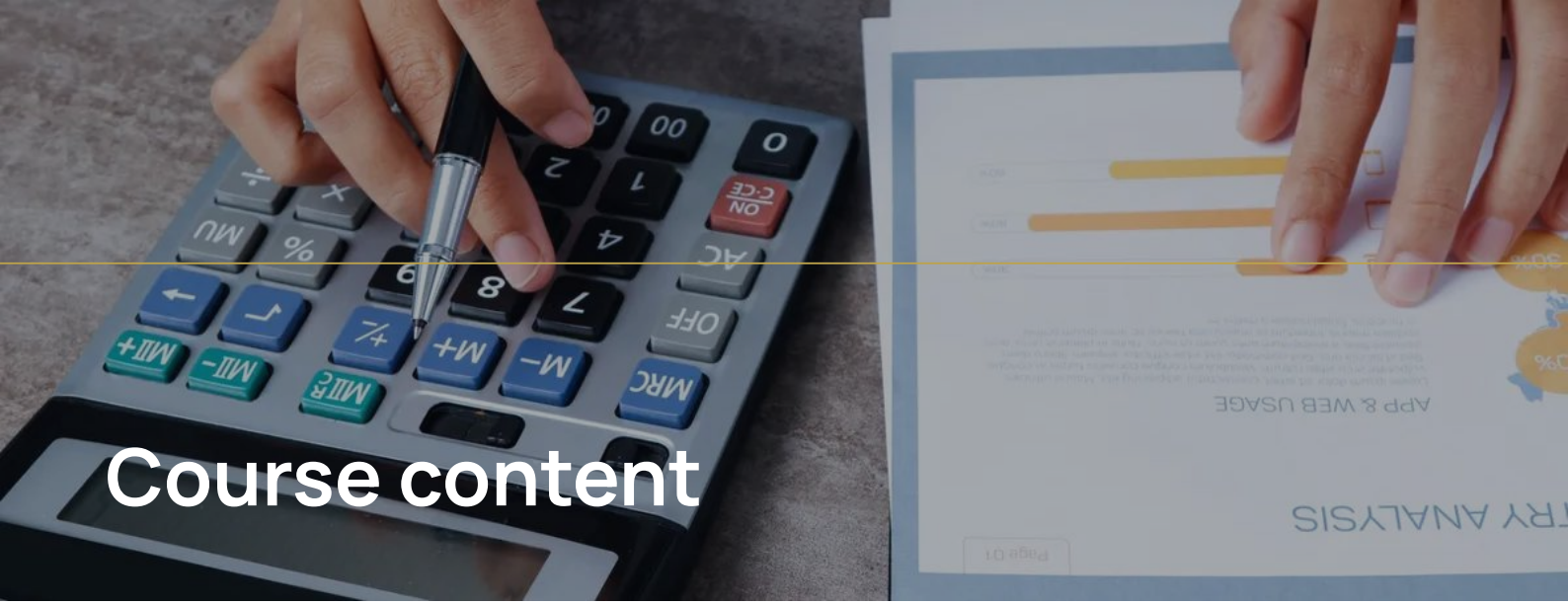
09:00–10:08	Revenue recognition
10:08–11:00	Fraud schemes
11:00–11:30	**Coffee break**
11:30–11:45	Fraud schemes (continued)
11:45–12:53	Key controls
12:53–14:00	Case study

Day 2: Order to Cash

09:00–10:08	Order processing
10:08–11:00	Billing
11:00–11:30	**Coffee break**
11:30–11:45	Billing (continued)
11:45–12:53	Pricing controls
12:53–14:00	Workshop

Day 3: Cut-Off and Completeness

09:00–10:08	Cut-off tests
10:08–11:00	Unbilled revenue
11:00–11:30	**Coffee break**



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11:30–11:45	Unbilled revenue (continued)
11:45–12:53	Analytics
12:53–14:00	Exercise

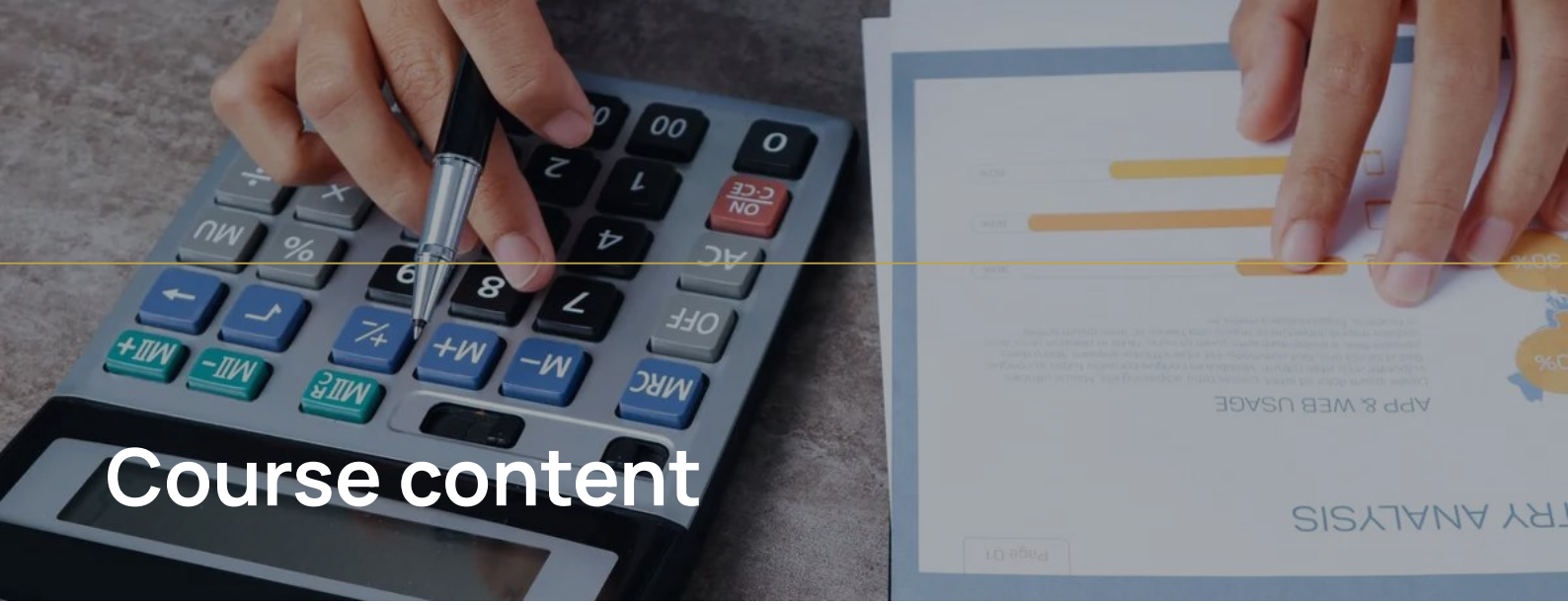
Day 4: Receivables

09:00–10:08	Ageing
10:08–11:00	Provisions
11:00–11:30	**Coffee break**
11:30–11:45	Provisions (continued)
11:45–12:53	Collections
12:53–14:00	Exercise

Day 5: Credit Notes and Reporting

09:00–10:08	Credit notes
10:08–11:00	Red flags
11:00–11:30	**Coffee break**
11:30–11:45	Red flags (continued)
11:45–12:53	Findings
12:53–14:00	Action plan

The timings provided are estimates and may vary depending on the number of participants and the discussions taking place during the sessions. They are indicative only and do not constitute a binding commitment.

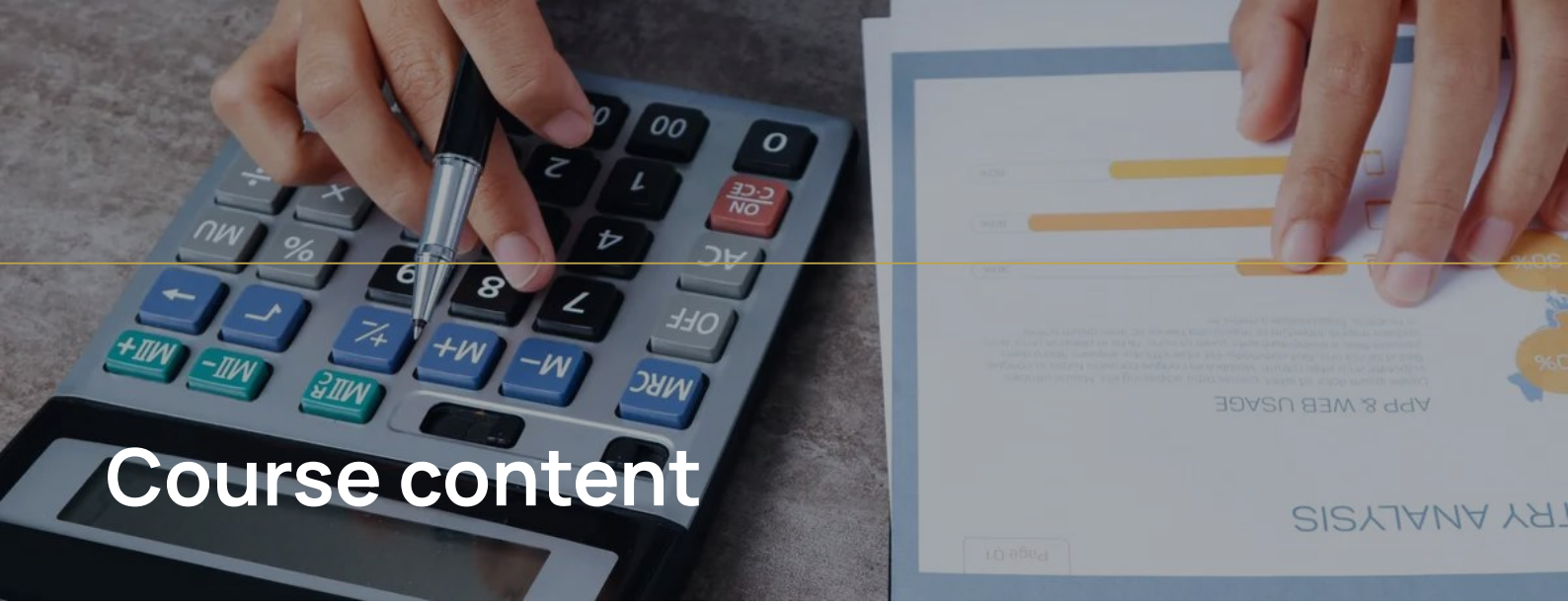


Course content

Dates, venues and fees

Current published course plans. Fees are per participant in EUR, excluding unconfirmed taxes.

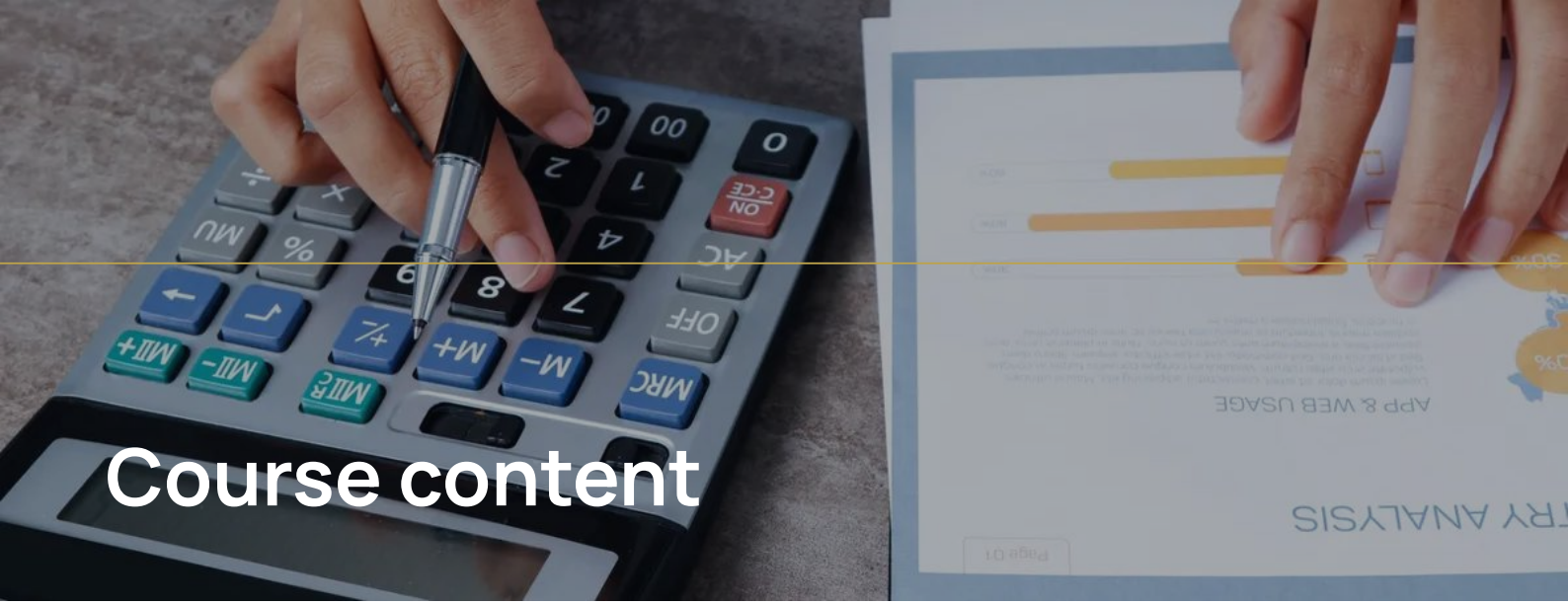
Venue	Start date	End date	Fee (EUR)
Frankfurt Confirmed dates	16 Nov 2026	20 Nov 2026	**€2,650.-**
Online Confirmed dates	16 Nov 2026	20 Nov 2026	**€1,250.-**
Rome Confirmed dates	30 Nov 2026	4 Dec 2026	**€2,450.-**
Online Confirmed dates	30 Nov 2026	4 Dec 2026	**€1,250.-**
Dubai Confirmed dates	4 Jan 2027	8 Jan 2027	**€3,150.-**
Online Confirmed dates	4 Jan 2027	8 Jan 2027	**€1,250.-**
Rome Confirmed dates	25 Jan 2027	29 Jan 2027	**€2,450.-**
Online Confirmed dates	25 Jan 2027	29 Jan 2027	**€1,250.-**
Barcelona Confirmed dates	15 Feb 2027	19 Feb 2027	**€2,840.-**



Course content

Dates, venues and fees (continued)

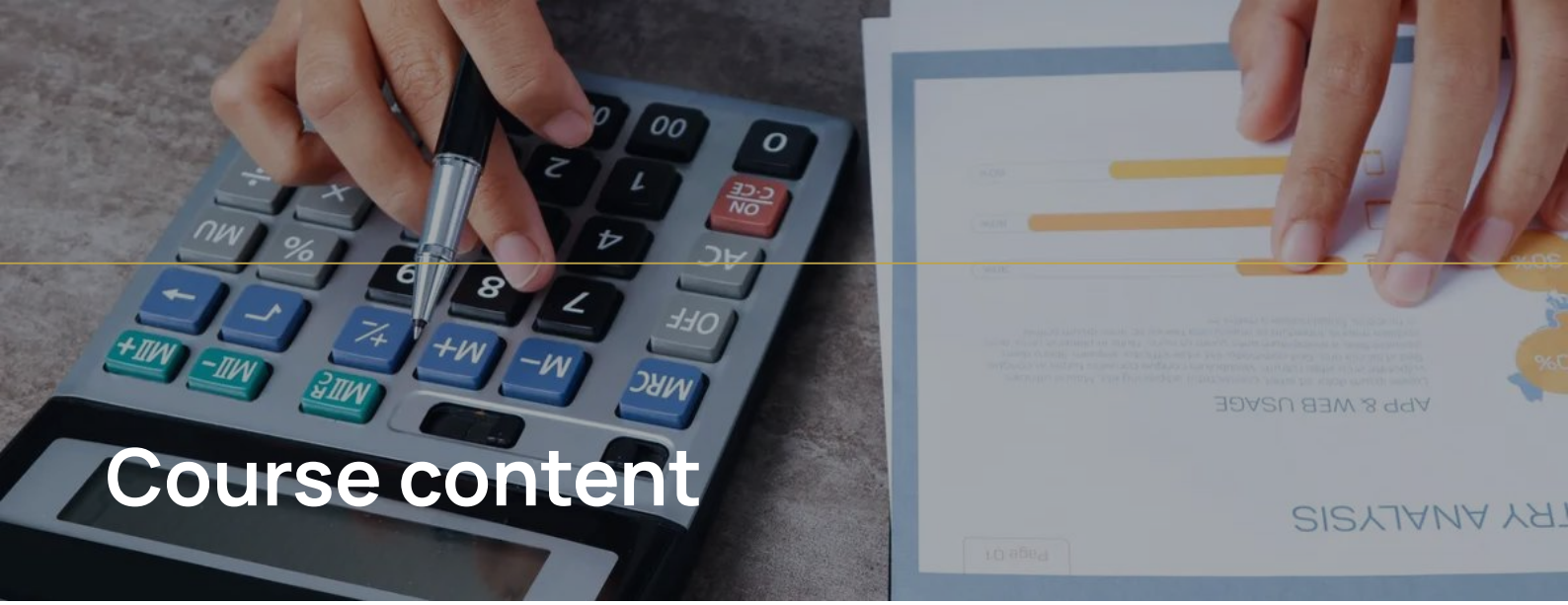
Venue	Start date	End date	Fee (EUR)
Online Confirmed dates	15 Feb 2027	19 Feb 2027	**€1,250.-**
Cape Town Confirmed dates	8 Mar 2027	12 Mar 2027	**€1,890.-**
Online Confirmed dates	8 Mar 2027	12 Mar 2027	**€1,250.-**
Istanbul Confirmed dates	22 Mar 2027	26 Mar 2027	**€2,650.-**
Online Confirmed dates	22 Mar 2027	26 Mar 2027	**€1,250.-**
Dubai Confirmed dates	12 Apr 2027	16 Apr 2027	**€3,150.-**
Online Confirmed dates	12 Apr 2027	16 Apr 2027	**€1,250.-**
Vienna Confirmed dates	3 May 2027	7 May 2027	**€2,940.-**
Online Confirmed dates	3 May 2027	7 May 2027	**€1,250.-**



Course content

Dates, venues and fees (continued)

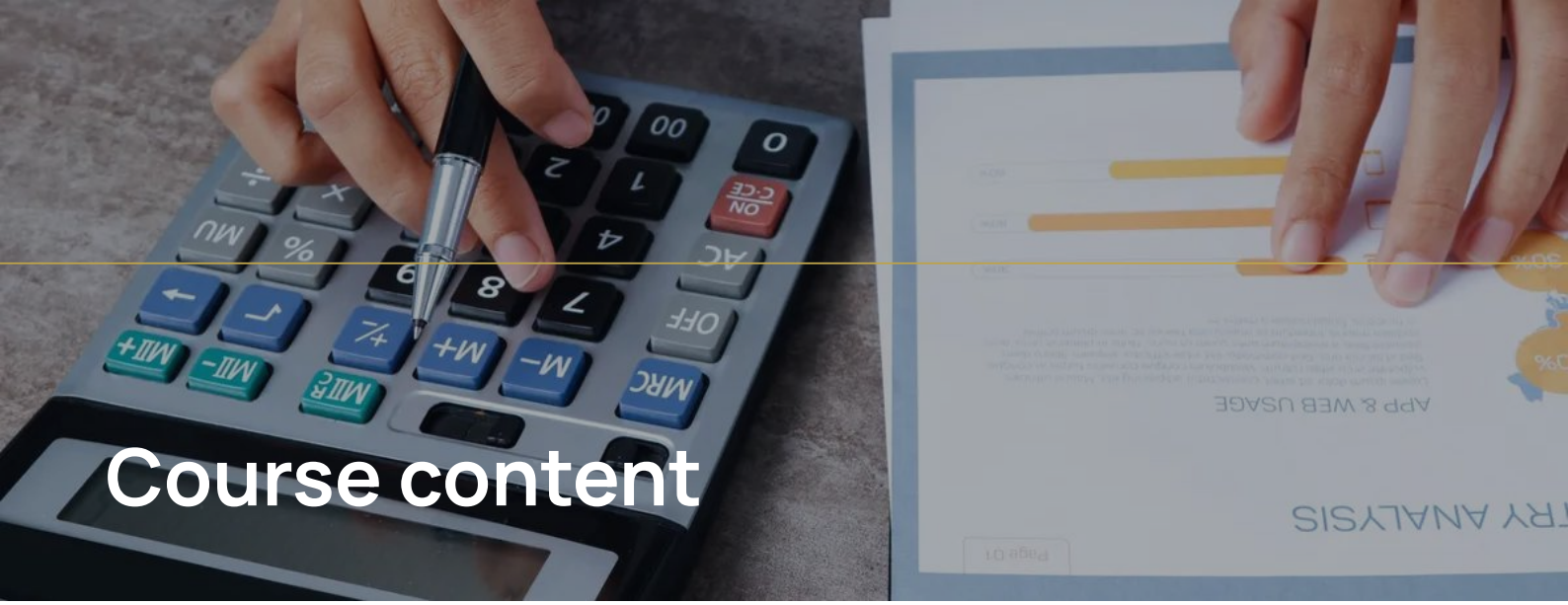
Venue	Start date	End date	Fee (EUR)
Amsterdam Confirmed dates	24 May 2027	28 May 2027	**€2,540.-**
Online Confirmed dates	24 May 2027	28 May 2027	**€1,250.-**
Paris Confirmed dates	14 Jun 2027	18 Jun 2027	**€2,860.-**
Online Confirmed dates	14 Jun 2027	18 Jun 2027	**€1,250.-**
Rome Confirmed dates	28 Jun 2027	2 Jul 2027	**€2,450.-**
Online Confirmed dates	28 Jun 2027	2 Jul 2027	**€1,250.-**
London Confirmed dates	19 Jul 2027	23 Jul 2027	**€2,450.-**
Online Confirmed dates	19 Jul 2027	23 Jul 2027	**€1,250.-**
Dubai Confirmed dates	9 Aug 2027	13 Aug 2027	**€3,150.-**



Course content

Dates, venues and fees (continued)

Venue	Start date	End date	Fee (EUR)
Online Confirmed dates	9 Aug 2027	13 Aug 2027	**€1,250.-**
Kuala Lumpur Confirmed dates	30 Aug 2027	3 Sept 2027	**€1,450.-**
Online Confirmed dates	30 Aug 2027	3 Sept 2027	**€1,250.-**
Vienna Confirmed dates	20 Sept 2027	24 Sept 2027	**€2,940.-**
Online Confirmed dates	20 Sept 2027	24 Sept 2027	**€1,250.-**
Cape Town Confirmed dates	4 Oct 2027	8 Oct 2027	**€1,890.-**
Online Confirmed dates	4 Oct 2027	8 Oct 2027	**€1,250.-**
London Confirmed dates	25 Oct 2027	29 Oct 2027	**€2,450.-**
Online Confirmed dates	25 Oct 2027	29 Oct 2027	**€1,250.-**



Course content

Dates, venues and fees (continued)

Venue	Start date	End date	Fee (EUR)
Cape Town Confirmed dates	15 Nov 2027	19 Nov 2027	**€1,890.-**
Online Confirmed dates	15 Nov 2027	19 Nov 2027	**€1,250.-**
Barcelona Confirmed dates	6 Dec 2027	10 Dec 2027	**€2,840.-**
Online Confirmed dates	6 Dec 2027	10 Dec 2027	**€1,250.-**

Plan your next step

Dates, availability, exact venue, taxes, inclusions and payment terms require written confirmation. This brochure is not a quotation, registration, booking confirmation or visa invitation. Participants receive a Smart Horizon certificate of attendance; programmes are not externally accredited and do not award a professional qualification or designation. Confirm arrangements before booking travel.

For group or in-house training, contact our learning team to discuss your objectives and delivery arrangements.

Contact Smart Horizon

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The Netherlands

View the latest course details online