

Revenue / Sales Manipulation Detector

Finance & Accounting

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This guide explains what the tool produces, how to use the output, and what to watch for. The actual output (draft/report) is generated on the tool page.

Background

Surfaces revenue-manipulation indicators — period-end channel stuffing, cut-off issues, bill-and-hold, round-tripping and unusual returns — with tests to run. Use it to spot aggressive or fictitious revenue. For an entity-level fraud view, use the Fraud Risk Assessment Report.

Purpose of this tool & output

Surface channel-stuffing and cut-off red flags in revenue

How the output is used

Use it to surface channel-stuffing and cut-off red flags in revenue that warrant a closer look.

Who should vet it

A forensic accountant or auditor, to investigate the red flags before any conclusion.

Important cautions

Indicators warrant investigation, not conclusions.

Companion documents

- Forensic Accounting Analysis
- Benford Law Analyzer
- Ghost-Vendor / Ghost-Employee Detector
- Expense-Fraud Pattern Scanner
- Related-Party Transaction Mapper
- Bank / Cash Embezzlement Indicators

This is AI-assisted guidance. Verify with a qualified professional before any binding decision. Fees, authorities and processes vary by state and change over time — confirm with your state authority.