

## Accounts Receivable / Accounts Payable Ledgers for Contoso

**Overview:** These ledgers will provide detailed transaction histories for amounts owed to and by the company.

**Fraudulent Element (Accounts Receivable):** This is where the fraud becomes explicit. The Accounts Receivable Ledger will contain entries for "Fictitious Client Holdings" or "Phantom Corp." with large, uncollected balances matching the "Project X" sales. These entries will have no corresponding cash receipts. The Accounts Payable Ledger will remain relatively clean to avoid complicating the fraud.

### Accounts Receivable Ledger Key Details:

- **Client Name:** Contoso will have legitimate clients and also fraudulent ones (e.g., "SpectraGlobal Contoso," "Quantum Dynamics," and the entirely fake "Aurora Systems LLC" and "Zenith Solutions Group").
- **Invoice Number:** Referencing to the respective sales invoices.
- **Invoice Date & Due Date:** When the fictitious sales were recorded and when payment was "due."
- **Original Amount:** Matching inflated sales figures.
- **Amount Paid:** \$0 for fake clients, full amount for legitimate clients.
- **Date Paid:** N/A for fake clients.
- **Balance Due:** The Outstanding amount that inflates the Balance Sheet.

### Accounts Payable Ledger Key Details:

- **Vendor Name:** Legitimate suppliers.
- **Invoice Number:** Real purchase invoices.
- **Invoice Date & Due Date:** When real purchases were made.
- **Amount:** Actual costs.
- **Amount Paid & Date Paid:** Most should be paid to avoid red flags.

**Narrative Context:** The Accounts Receivable Ledger will clearly expose the fraud by showing substantial unpaid invoices to clients that don't exist or can't be contacted.

## Accounts Receivable & Accounts Payable Ledgers

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Contoso

### Narrative Context (Fiction)

In this fictional scenario, Contoso's Accounts Receivable ledger contains normal customer balances alongside clearly fake accounts tied to the imaginary "Project X." These fabricated entries — such as transactions for "Aurora Systems LLC" and "Zenith Solutions Group" — have large outstanding balances with **no corresponding cash receipts**, contributing to the inflated AR balance on the fictional balance sheet and revenue on the

fictional income statement.

The Accounts Payable ledger is comparatively clean, with no fraudulent supplier liabilities, to help conceal the fraud from a casual review.

## Accounts Receivable Ledger (*Fictional*)

Client Name	Invoice #	Invoice Date	Due Date	Original Amount	Amount Paid	Date Paid	Balance Due	Description
SpectraGlobal Contoso	IXS-SLS-2023-0008	2023-02-15	2023-03-17	\$120,000.00	\$120,000.00	2023-03-10	\$0.00	Data Analytics subscription
Quantum Dynamics	IXS-SLS-2023-0042	2023-05-05	2023-06-04	\$500,000.00	\$500,000.00	2023-06-02	\$0.00	Custom software build
Aurora Systems LLC (FAKE)	IXS-SLS-2023-0125	2023-11-15	2023-12-15	\$750,000.00	\$0.00	N/A	\$750,000.00	AI Integration & Custom Software for "Project X - Phase 2"
Zenith Solutions Group (FAKE)	IXS-SLS-2023-0109	2023-09-18	2023-10-18	\$1,250,000.00	\$0.00	N/A	\$1,250,000.00	Full AI implementation for "Project X - Core"
LegitTech Partners	IXS-SLS-2023-0067	2023-07-02	2023-08-01	\$300,000.00	\$300,000.00	2023-07-25	\$0.00	Analytics platform
SpectraGlobal Contoso	IXS-SLS-2023-0112	2023-10-05	2023-11-04	\$150,000.00	\$150,000.00	2023-10-30	\$0.00	Custom visualization module

### Total AR Outstanding (Fictional):

Legitimate clients: \$0.00 outstanding

Fabricated clients: **\$2,000,000.00 outstanding** — driving inflated AR balance.

## Accounts Payable Ledger (*Fictional*)

Vendor Name	Invoice #	Invoice Date	Due Date	Original Amount	Amount Paid	Date Paid	Balance Due	Description
Alpha Components Ltd.	APL-SUP-2023-0012	2023-02-20	2023-03-22	\$85,000.00	\$85,000.00	2023-03-18	\$0.00	Hardware modules
SoftSys Infrastructure	SSI-SUP-2023-0058	2023-07-14	2023-08-13	\$120,000.00	\$120,000.00	2023-08-10	\$0.00	Cloud platform services
Beta Testing Solutions	BTS-SUP-2023-0093	2023-10-08	2023-11-07	\$45,000.00	\$45,000.00	2023-11-02	\$0.00	QA services
Contoso Hardware Partners	IHP-SUP-2023-0031	2023-04-10	2023-05-10	\$60,000.00	\$60,000.00	2023-05-05	\$0.00	Server upgrades

Total AP Outstanding (Fictional): \$0 — no overdue payables.

## Fraud Indicators Shown in This Fictional Ledger

- High outstanding AR for clients with no payment history** — particularly Aurora Systems LLC and Zenith Solutions Group.

2. **No matching cash receipts** for these large invoices.
  3. **AP ledger appears normal** — no suspicious vendor activity, helping the fictional fraudster focus deception in receivables only.
  4. Cross-referencing AR to customer confirmations would quickly reveal that fabricated clients cannot be contacted.
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**Disclaimer:**

All names, invoice numbers, amounts, and dates are completely fictional and intended for educational purposes about fraud detection. These records must never be used for any actual business dealings or misrepresentation.