

XiRUTE[®] Journalizing Engine

◆ Rule based Journalizing

XiRUTE[®] Journalizing Engine is the software to journalize accounting entries written in XBRL-GL format. By adopting "Business Rule" components, **XiRUTE[®] Journalizing Engine** is able to customize journalizing rules such as tax calculation for each accounting entry. XBRL-GL has advantage in that it can integrate legacy systems into accounting systems in a way that financial information and non-financial information are treated at the same time.

XBRL-GL can hold mapping information between COA (Chart of Account) and XBRL financial reporting taxonomy elements. With this mechanism, accountants can specify original accounting entries from which an item in a financial report derives, which will enhance internal control in corporate information systems. In addition, COA is not affected by the change in financial reporting standards, which make it easier to maintain information systems.

XiRUTE[®] Journalizing Engine can do followings:

- . Integrate Business Systems and Accounting Systems with XBRL-GL format
- . Treat various kinds of entries (Purchase, Sales, Inventory, Purchase, etc)
- . Define User-defined rules for journalizing in external "rule" files
- . Support complex business processing by defining add-on programs

◆ Functionality

- . Convert from proprietary data formats into XBRL-GL format (optional)
- . Extend data to hold items for auditing
- . XBRL-GL validation
- . User-program Interfaces

◆ Case Study

CASE: In 2002, XiRUTE[®] Journalizing Engine was adopted at Wacoal corporation in Japan to integrate business systems and accounting systems, and has proved its flexibility.