

TRANSACCOUNT

User requirements Specification of the user interface

Confidential

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1. DATA INPUT METHODS

It is essential that data to be exploited may be collected from various sources.

The capability of the software program to import data from various formats should be regarded as a critical point with respect to its future use, as it's true that reduced importation possibilities would dramatically limit trading prospects.

It must be possible to extract data from softwares like Word, Excel, and from any other software usually used as word processing program or spreadsheet program. Hence the importance of ASCII data importation procedure.

A specific interest will have to be brought to data exploitation from PDF format (Acrobat Reader), as most of the annual reports are transmitted using this format.

Instead of direct exploitation, a characters' recognition procedure will have to be considered.

Finally, for extreme situations only, a direct entry procedure will have to be intended, using a capture user interface.

Summary :

Possible importation formats :

- **Excel**
- **Word**
- **Pdf (Acrobat reader)**
- **Chrystal Report**
- **ASCII**
- **Direct capture of data**

2. USERS' PROFILES

Depending on the user's skills and education, three procedures should be possible :

2.1 Ordinary transcript

In this option, the accounts will be merely translated, and no restatements will be made to the accounts.

2.2 Partial Transcript limited to material restatements

In this option, the considered restatements will be the most common.

- Financial leases
- differed taxes
- retirement liabilities,

and these restatements will be made by using quick evaluation procedures that will give a rough estimate - but surely not the accurate value - of the effect of considered restatements.

This possibility of simplified calculation has to be addressed more in-depth.

2.3. Full transcript

Regarding this option, all the restatements will be tackled, and the necessary informations to implement each restatement will have to be required to the user through a specific user interface for the capture of data.

These restatements will be nevertheless classified on the basis of features such as their recurrence and materiality. This classification is made of three categories :

- important and recurrent restatements
- important restatements
- restatements of low importance

Summary

Three options should be possible :

- « all-automatic »
- « half-reprocessed » (including the most significant restatements)
- « user driven » (tailored interfaces to address all necessary restatements, including the possibility of accessing to the data restructured by the user).

3. SUITABILITY – CONVENIENCE

The software will have to allow restatements of the input data, in order to be possibly adapted to the user's wishes

This means that the following options should be available :

3.1 Possibility to change the figures

As a matter of fact, some specific operations might involve a manual action :

- Restatements occurring in the frame of differences between both national accounting standards (differences in the accounting schemes, measurement policies, or financial report practices)
- Conversion of financial statements prepared in a foreign currency
- Account adjustments (for updating purposes) on the basis of additional informations (e.g. compliance with Group's accounting policies and practices)

This possibility should exist regarding all the provided documents (balance sheet, income statement, etc....).

Nevertheless, these restatements of financial figures have to be made after a consistency checking program has been carried out before any definitive processing (see part 4).

3.2 Possibility to change the wording

In a way to benefit from the vocabulary evolutions, or by concern of a more relevant translation (to plan as the case may be), it is important to meet :

- The possibility to add to the dictionary new or other specialised words
- The possibility to manually modify the wording (especially - but not limited to – for the notes to financial statements)

3.3 To compile restatements in a journal

In a way to know exactly the nature of the processed financial statements, all the restatements will have to be registered in a “journal of the restatements made on the primary financial statements”, to be printable along with one or a few statements affected by these restatements.

Summary :

- It is necessary to be able to modify figures and wording ad lib
- These restatements must be registered in a journal

4. CONTROL TEST PROGRAM (JOURNAL OF MISTAKES)

So as to assure the validity of the published data, a control test program will compulsorily be performed setting apart the control tests for each step. It must be impossible to complete a data process and to print the final statements when control test program discloses inaccuracies.

- A first check will be made on the primary financial statements, i.e. those initially collected and captured into the software, including manual restatements (see part 3.1), by using various cross-checking’ tests between accounts.
- A second check will be performed on the changes dealing with those restatements made by or with the assistance of the software, setting apart the control test program for each modification :

- Financial Leases
 - Differed taxes
 - Retirement liabilities
 - Others (to define)
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- A third check will be made on the corporate performance consistency.

Summary

- A “railing” (control test program) has to be set
 - This program must be applied to all processings used by the software (primary statements, restatements, final statements)
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