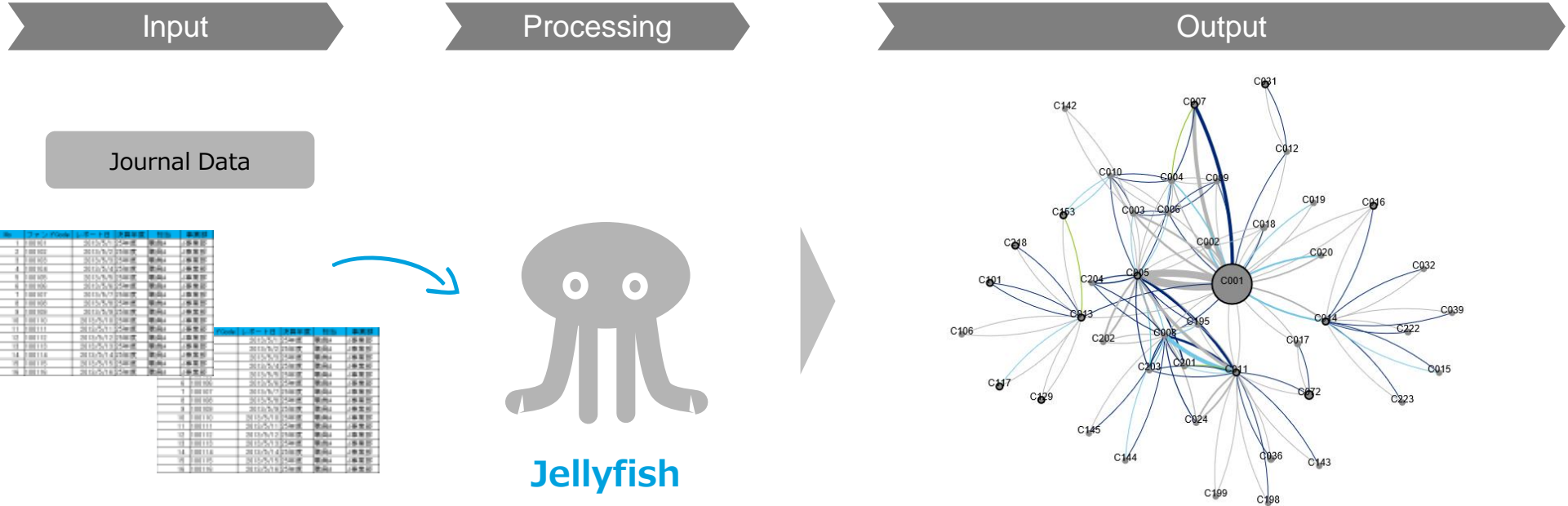




Jellyfish
- Consolidation
Journal Visualizer

Deloitte Original visualization technique transforms the review procedure of consolidation process

The concept of this analytic package



Trouble free to auditors

Journal data received with a defined format, data delivery by Innovation team

Short data processing time To perform risk-based procedures effectively and efficiently

Processing time of Innovation team is approximately one day ✖

- Overall picture of group is clear at a glance
- New or discontinued transactions are clear at a glance
- Transactions amount change are clear at a glance

Better understanding on group's overall picture, identification of transactions to be verified

Consolidation journal analysis package screenshot

※This analysis highlighted the change in prior year comparison in colour

Legend:

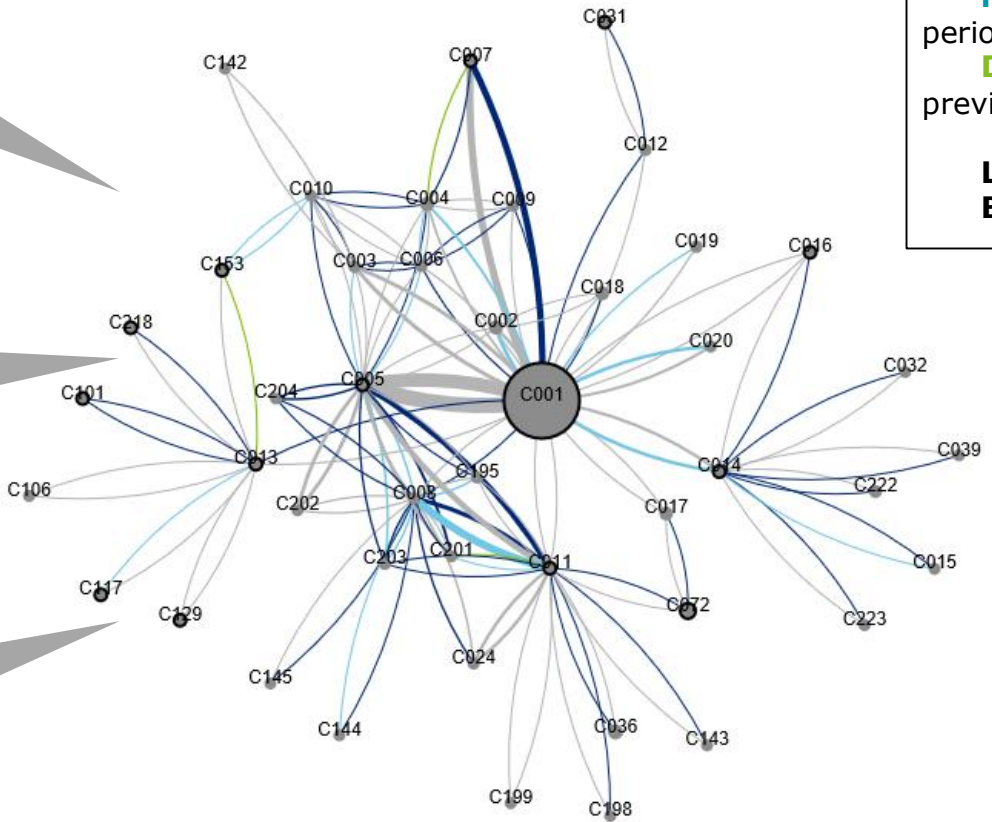
- Green:** Total amount is the same as the previous year
- Light green:** Newly occurred / discontinued transaction
- light blue:** Transactions less than XX% of previous period
- Dark Blue:** :Transactions more than XX% of previous period

Line Thickness: Journal amount
Bubble size: sales amount

The overall picture of the transaction display is clear at a glance

Audit focus on new consolidation entries

Verification on significant increase or decrease of transactions



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