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# Abstract

# Introduction

## Problem statement

This project of ‘smart receipt management and Extraction’ aim to enhance the efficiency of company accounting process, which “plays a significant role in the effective management process” (Alabdullah, 2019). A big part of this accounting process consists of the logging of varied expenses and for numerous raisons has been a manual process. Such a repetitive has always require a significant amount of time and energy. Therefore, this project has for purpose to develop a solution to the problematic: How to facilitate the receipt logging process?

## Background

Has said while elaborating the process statement, the purpose of this project is to facilitate the logging of receipt. This problematic come from the different impacts of this manual receipt logging task, has said before it requires humans’ action to log the different receipt one by one using a lot of time and energy, automating this process could considerably assist the users in this task, leading to a digitalization of this task and logging. Some solution already exists in the market such has “Recipator AI” (AI, no date) or “Veryfi” (*Transform Documents into Actionable Data in Seconds using Veryfi OCR API*, no date) but are limited in functionalities not adapted to the Mauritians market, lacking easy to use system. More other, digitalize the process of receipt handling is also providing a more ecologic move by reducing the ecologic impact from this task which produce a high amount of paper waste and business carbon footprint. In summary, this project aims to tackle the specific task of handling and managing receipt through a user-friendly system using the latest state-of-the-art technologies.

## Aims

This project of “Smart Receipt Management and Extraction” system is designed to streamline and simplify the repetitive and time consuming of handling, organizing and informatize receipt, whether physical or digital. Therefore, the primary purpose of this project is to serve a comprehensive receipt extraction and management system, offering the user a set of feature leading to a user friendly user-interface.

## Objectives

Literature Review

Gather the similar project and research paper to retrieve the possible technoilogies that can used with their advantage and disadvantages to use appropriate state-of-the-art technologies for the different elements of the system.

Receipt extraction model

Develop an receipt extraction model which will be use to efficiantly extract the data out of the receipt, offering to the user the wanted receipt extraction automation to facilitate the receipt logging.

Receipt dataset

Gather the biggest receipt dataset in order to have the most precise and efficiant model to extract as efficiently possibly the user’s receipts, this dataset will be use for the training and testing process of this receipt prediction model.

Mobile Application

Devellop a Mobile application has front-enfd of the project, it will be use by the users has a gateway for the system which will be partially in a server.

Local Server

Develop a local server which will be used to host the extraction model and the database. It will contain all the “heavy” process need by the system.

System Test

Create tests for the system and his different component such as the mobile application, the server, the communication between then and the different feature which will be provided to the user.

# Literature review

## Receipt Extractor

### Paper 1 - Utilize OCR text to extract receipt data and classify receipts with common Machine Learning algorithms.

This paper from Joel Odd and Emil Theologou is a study to “investigated if it was feasible to use machine learning tools on OCR extracted text data to classify receipts and extract specific data points.”(Odd and Theologou, 2018). This process firstly extracts the receipt data through different OCR, then classify through a model into different category. They have test different technology for the OCR extraction and the model prediction, all list in *Table 1*

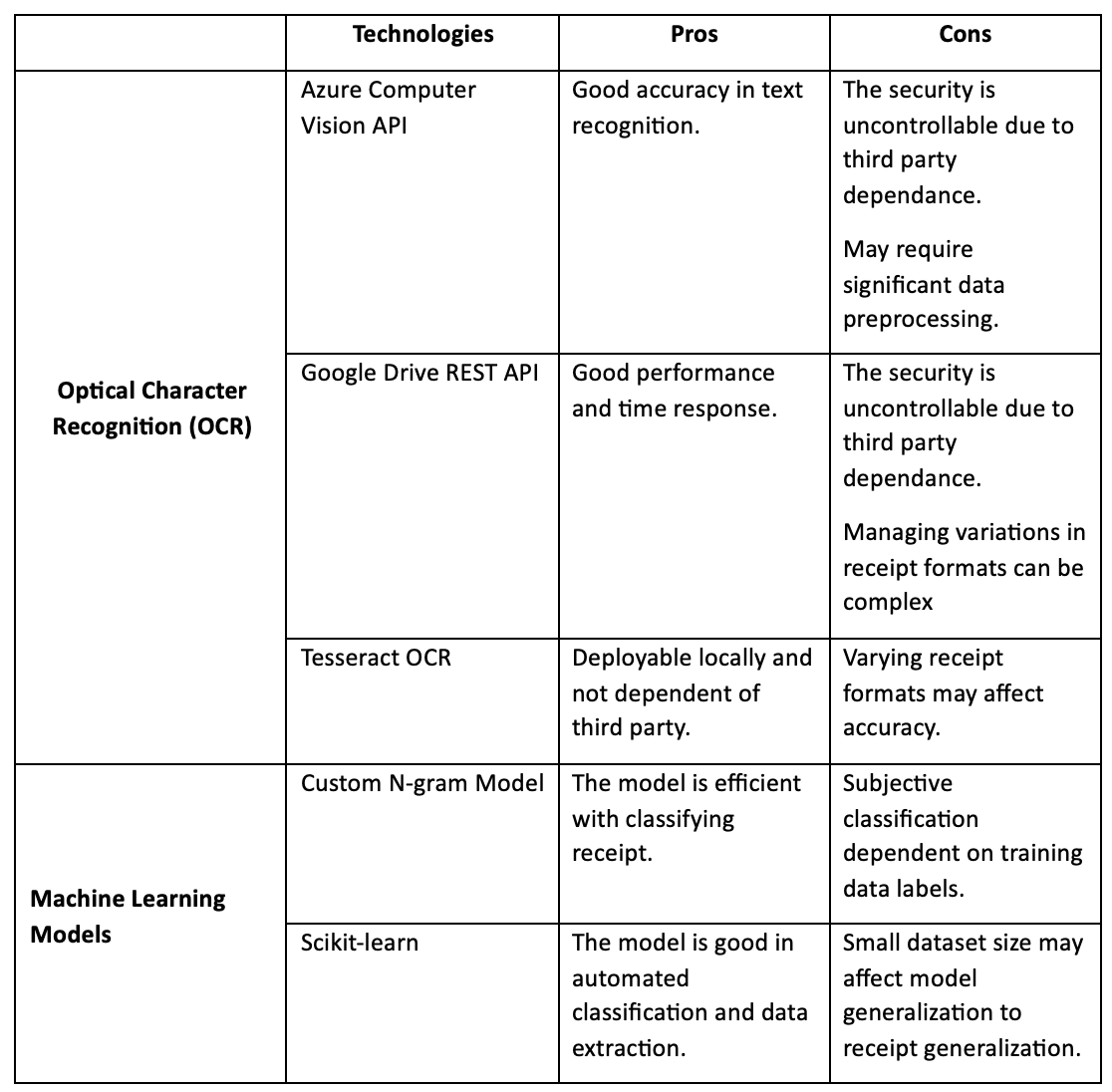


Table 1 - Advantage and Limitation of technology used in "Utilize OCR text to extract receipt data and classify receipts with common Machine Learning algorithms" written by Odd and Theologou

For the OCR, three principal technologies are tested “Azure Computer Vision API” provided by Microsoft, “Google Drive REST API” provide by Google and “Tesseract OCR”.

The “Azure Computer Vision API” such has “Google Drive REST API” are efficient and powerful OCR tool but are third party dependent and all their processing power are deported in their own servers. This deported strategy allows powerful OCR but therefore create delay using API to upload and download the data and create a dependance to their services and could be costly. On the other hand, “Tesseract OCR” is an open-source OCR which can be deployed locally and therefore have a quicker response time compared to “API” OCR. In the context our project, the user will have the ability to correct any error from the extraction, therefore a quick response time is essential for a nice user experience and is preferable other a slice reduction of extraction accuracy.

After extracted the text from the receipt, the output is categorized through models. Different models were used such has Linear Support Vector Classification, Multi-layer Perceptron classifier and Naive Bayes Classifier all having their advantage and disadvantage has showed in *Table 1*. Their model is based on a text extract before using the model strategy, and therefore is not used for image recognition.

### Paper 2 - Information Extraction from Scanned Invoices using Machine Learning, OCR, and Spatial Feature Mapping Techniques

This second research paper “Information Extraction From Scanned Invoices using Machine Learning, OCR and Spatial Feature Mapping Techniques” (Darsha, 2023) is a project focusing one extracting information from scanned invoice using different technologies for different step. In the context of our receipt extractor project, we will focus on the receipt detection/classification and the text extraction step.

For the Optical Character Recognition, like in the paper 1 in the section *Paper 1 - Utilize OCR text to extract receipt data and classify receipts with common Machine Learning algorithms.*, similar technology were used such as Tesseract OCR and Google Cloud Vision API. Since we have already discussed the advantage and disadvantage of these technology, there is no need to reanalyze them. There it shows that these technologies are the state of the art in their domain and prove their efficiency.

As for the text detection and classification, it uses the YOLO (You Only Look Once) model which is a state-of-the-art object detection provided by Ultralitics in python. Has showed in *Table 2*, the YOLO model is well known for is high speed in the prediction, while having a low background mistake which is an important characteristic for a receipt extraction application where the picture would be taken quickly from a mobile phone. Therefore, it also has is limitation such has the trade of between speed and accuracy which could cause problem in case of too low accuracy, also these processing could be resource intense for training and prediction.

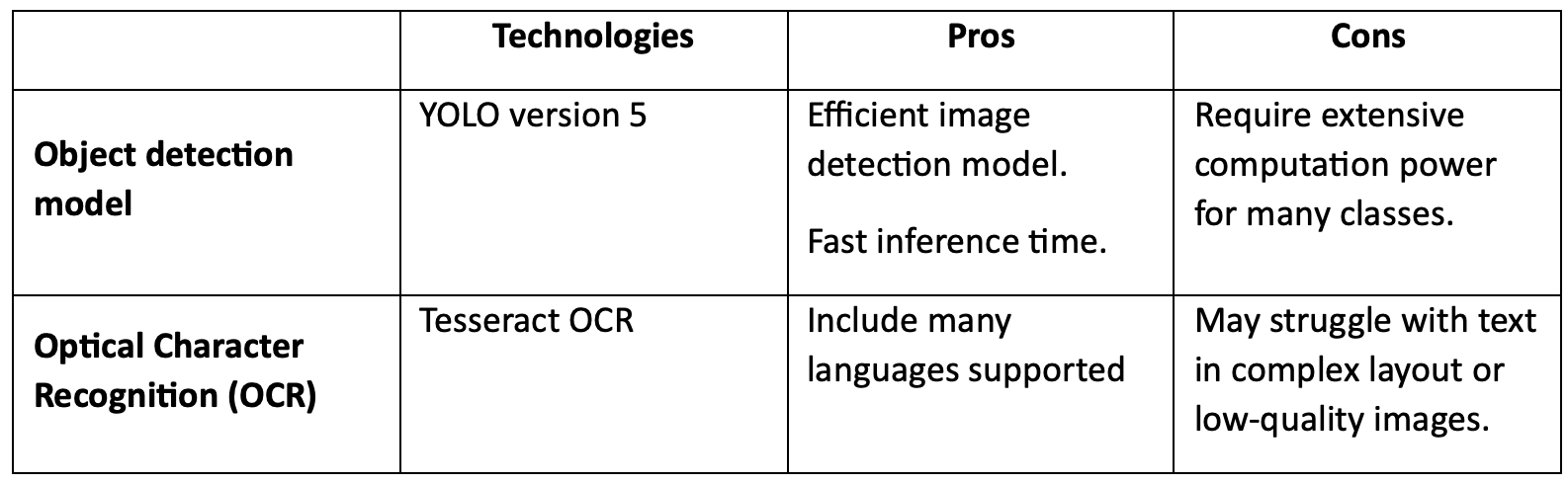


Table 2 - Advantage and Limitation of technologies used in "Information Extraction from Scanned Invoices using Machine Learning, OCR and Spatial Feature Mapping Techniques" written by Darsha.

### Paper 3 - Computer Vision for Document Image Analysis and Text Extraction

This third paper “Computer Vision for Document Image Analysis and Text Extraction” (Benchekroun, 2022) is a research paper aiming to improve Optical Character Recognition (OCR) systems, particularly for image processing. It explores multiple technologies such has Convolutional Neural Network (CNN) + Long Short-Term Memory (LSTM) Network for feature extraction from images, Deep CNN + Transformer/seq2seq Network to handle sequential data, Generative Adversarial Networks (GANs) to generate synthetic training data and Morphological Operations for preprocessing training data with different operation.

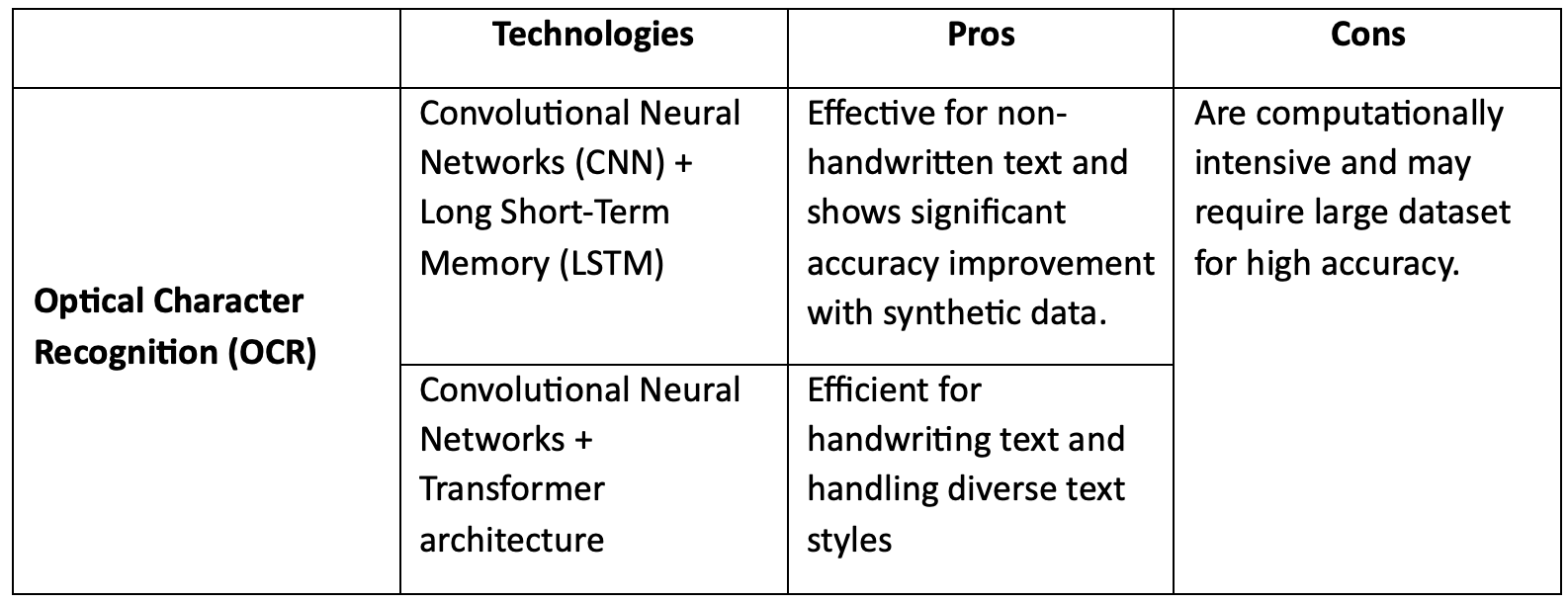


Table 3- Advantage and Limitation of technologies used in "Computer Vision for Document Image Analysis and Text Extraction" written by Benchekrou.

The advantage and disadvantage of these technologies can be found in *Table 3*. Furthermore, the usage of GANs to create synthetic data is an interesting feature to increase the training dataset and therefor increase the accuracy if an OCR algorithm is developed from scratch such has the different one used in this third research paper. Developing an OCR from scratch without using an already made system such has Tesseract or Google Cloud Vision API could allow a more precise extraction specially for Mauritian receipt, therefore it’ll increase the development time and will be limited by his training data which in out context is limited and therefore would not be recommended compared to powerful pretrained system.

## Mobile Application

### Paper 4 - React Native vs Flutter, cross-platform mobile application frameworks.

This last research paper “React Native vs Flutter, cross-platform mobile application frameworks” (Wu, 2018) focus on comparing two frameworks to develop cross-platform mobile application: React Native and Flutter. These two frameworks being prominent actors in mobile development with their advantage and disadvantage available in *Table 4*. React Native developed by Facebook is using JavaScript and React which are famous programing language but for complex development will require specific programming language per platform. One the other hand, Flutter is developed by google using Dart which is not as widely adopted as JavaScript but use a single code base for both iOS and android, however this single code base create a larger app size compared to React Native app.

In the context of the receipt extractor application, the emphasis of the mobile app will be on the execution speed and stability of the app. Therefore, Flutter has shown in *Table 4* is fast with different feature for development such has the hot reload with the portability from android to iOS without code modification.

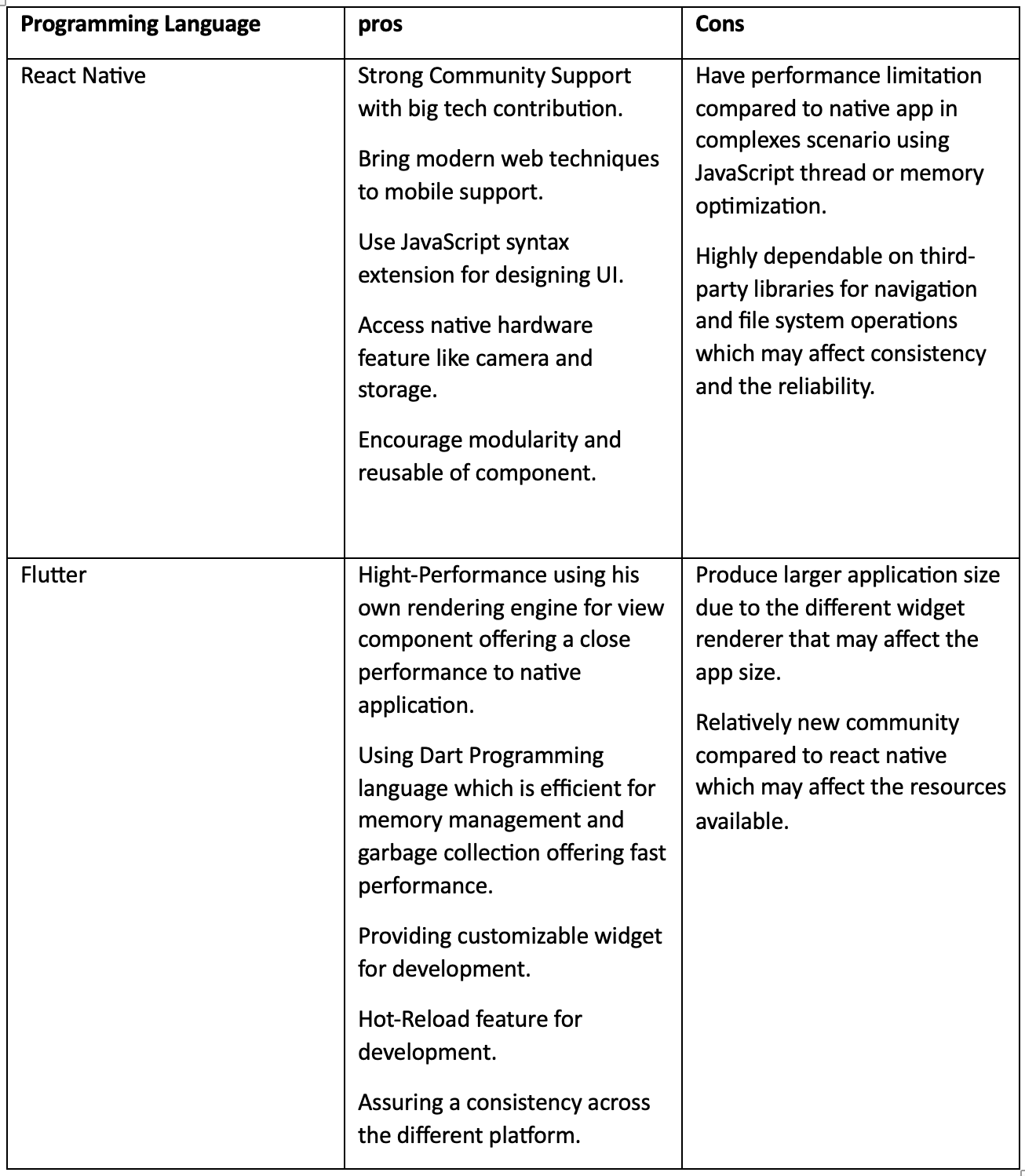


Table 4 - Advantage and limitation of Flutter and React Native from "React Native vs Flutter, cross-platform mobile application frameworks" written by Wu.

## Conclusion

# Requirements specification

# Analysis and design

# Implementation and testing

# Conclusion