BOS – Accounting Engine
HOW ACCOUNTING ENGINE WORKS (Official Document)

Management-first, Audit-ready, Not a Legal ERP

1. Core Doctrine

The BOS Accounting Engine is not a statutory bookkeeping system. It exists to prepare, structure, and explain financial truth generated by BOS operations. It supports audits, integrations, and management decisions without acting as a legal source of truth.

2. Role Within BOS

The Accounting Engine aggregates financial events emitted by all BOS engines, including Retail, Restaurant, Workshop, Cash Management, Procurement, Payroll (light), and Billing & Tax modules.

3. Financial Event Model

Every financial occurrence is recorded as a Financial Event with amount, currency, date, business and branch context, source engine, references, tax context, and audit metadata. The system focuses on what happened rather than forcing manual debit and credit entries.

4. Internal Ledger & Immutability

All financial events are stored in an append-only internal ledger. Errors are corrected through adjustment events, never by deletion, preserving a complete and trustworthy audit trail.

5. Management Financial Views

The Accounting Engine provides management-oriented reports including cash flow views, operational profitability, expense tracking, and capital and loan monitoring. These views are designed for decision support rather than statutory reporting.

6. Chart of Accounts Mapping

BOS uses flexible logical categories internally and allows optional mapping to external charts of accounts based on selected accounting standards such as IFRS or local frameworks. No single chart of accounts is enforced.

7. Tax & VAT Awareness

The Accounting Engine is tax-aware but does not perform tax filings. It records VAT charged, refunded, provisional, and final states to support tax reporting systems and auditors.

8. Multi-Business & Multi-Country Support

Financial events are separated by business, branch, and country while allowing consolidated and segmented financial views. Currency context and billing responsibility are preserved.

9. Integration with External Accounting Systems

The Accounting Engine is designed for integration rather than replacement. It can export trial balances, ledger extracts, invoices, expenses, and cash movement summaries via APIs or standard formats.

10. AI Interaction Boundaries

AI may explain financial reports, highlight anomalies, and assist interpretation. AI cannot modify records, close periods, or perform statutory filings.

11. What the Accounting Engine Is Not

The engine does not replace certified accounting software, does not close books, and does not act as a legal financial authority.

12. Final Doctrine

The BOS Accounting Engine provides a trusted, operationally accurate financial foundation that bridges daily business activity with professional accounting systems and audits.