

以資料模型樣式加強REA會計模型之研究

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摘要

會計資訊系統的開發是根據開發系統的分析人員收集該企業組織的相關會計文件、報表，並且多次與會計人員相互溝通之後而產生的需求分析[5]。然而，需求分析是一個困難的工作，McCarthy[28]亦認為設計會計資訊系統屬於特定領域，應該結合會計理論與資料庫的概念來設計會計資訊系統。因此，McCarthy[29]於1982年提出REA (Resource- Event-Agent；資源、事件、代理人)會計模型。然而，在1999年McCarthy[30]認為REA會計模型在教學、實務應用與研究上遇到阻礙。本研究以Hay[22]在1996年提出的資料模型樣式(Data Model Patterns)尋找出REA會計模型可能存在的缺失，並以資料模型樣式加強REA會計模型，使REA會計模型更能夠充分表達該企業組織的業務流程。REA會計模型經過資料模型樣式加強之後，將REA會計模型加入位置慣例、實體之屬性及遞迴關連等等。從整體圖形比較之下，加強後REA會計模型則比加強前REA會計模型更加清晰，並且在業務流程的表達也更明確，且不失REA會計模型之規則。最後，本研究依據加強後REA會計模型之心得彙整一些步驟及方法，以供往後學術或業界在繪製REA會計模型時有所依循。

關鍵詞：會計資訊系統、REA會計模型、需求分析、資料模型樣式

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