

Using Data Model Patterns to Reinforce REA Accounting Model

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ABSTRACT

Accounting information systems (AIS) are developed based on the requirements documents and report forms that the system analyst collects. The collections of these documents are through the requirements analysis phase between system analysts and managers / users [5]. McCarthy[28] thought that designing an accounting information system belongs to a specific domain and thus should unify accounting theory with the database concept. However, in 1999, McCarthy [30] judged that the REA accounting model met some impediments in education, practice, and research. This research sought to find the flaw possibly extant in the REA accounting model, and used Hay ' s[22] data model patterns to reinforce the REA accounting model, so that the REA accounting model can be more appropriate in it ' s applications to business processes. The research result indicated that the enhanced REA accounting model was better than the REA accounting model in several aspect, such as positional conventions, depiction of attributes or recursive relationship, and so on. This research has constructed a simple method to enable IS professionals to apply the enhanced REA accounting model in practice.

Keywords : Accounting Information Systems, REA Accounting Model, Requirements Analysis, Data Model Patterns.

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