تحليل الإطار النظري للنموذج المحاسبي REA المستخدم في تصميم نظم المعلومات المحاسبية

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المستخلص

–   –   REA "

REA   .Sorter 1969

"   "   REA   .

REA

Database Accounting   Events Accounting

.REA Accounting models   –   –   Semantically Accounting

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ABSTRACT

Researchers often equate database accounting models in general and the Resources-Events-Agents (REA) accounting model in particular with events accounting as proposed by Sorter (1969). In fact, REA accounting, database accounting, and events accounting are very different. Because REA accounting has become a popular topic in AIS research, it is important to agree on exactly what is meant by certain ideas, both in concept and in historical origin. This article clarifies the analyzing framework of REA accounting model and highlights the differences between the terms *events accounting*, *database accounting*, *semantically-modeled accounting*, and *REA accounting*. It also discusses potentially productive directions for AIS research.

المقدمة Introduction:

.(Kaplan and Cooper, 2000:7 ; Fisher, 1994: 84)

Andros, Cherrington and Denna, 1992: 56 ; Cushing,1989: 22 ; Dunn and)
.(McCarthy,1991: 122; Elliott,1992,41

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(Colantoni Manes and Whinston 1971, Geerts and McCarthy 1992)
McCarthy 1982   REA "   –   –
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(McCarthy 1981)
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REA

(Ijiri 1975)   (Sorter 1969)
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REA   .

.(Schneider (1995 Leech 1995

REA

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منهجية البحث Research Methodology:

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• Events, Database, and REA approaches

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• REA   "   "

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1- Intellectual Heritage of Accounting:

-     -   REA

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1.1   **Events Accounting :**

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"Value approach"

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(McCarthy, 1982: 554)   .

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Sorter 1969

Events accounting approach

Sorter   .(   )

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Sorter

Sorter   **(Sorter.et.al 1990: 25)**

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" (Sorter et.al 1990: 107) .

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* **Balance sheet** "

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Sorter   (Johnson.1970:649)

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.   **Sorter and Johnson**

.**Johnson   Sorter**   **(Schrader 1962)**

"   **Schrader**

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.   "

(Goetz   1939)

"   "   "   .

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Malcolm and   1981   **Schrader**   .

.**Willingham**

Basic historic record   .

Schrader

Schrader   .*   "

Goetz

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2.1   **Database Accounting** :

(Goetz   .

1939,1949)   "

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"   "   .

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Goetz   .   "

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.(**Goetz.1939: 152**)"

Basic pecuniary record   **Goetz**

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Goetz

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Goetz

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Schmalenbach

Schmalenbach   "   "   (Schweitzer 1992; Back-hock 1995)

Schmalenbach

Back-hock   "   .

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:   "   Back-hock, 1995: 55

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2-   (   )   .(

3-   (Value range)   .

1971   Colantoni and Whinston

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Eaves 1966   Firmin 1966

"   "   Colantoni et.al   .

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Sorter   "

"   ) Sorter 1969   "   .

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3.1   –   –   REA :

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(McCarthy 1981)   "   "

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entity- relationship (E-R)   .(Chen 1976)

(McCarthy 1982)   –   (E-R)

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.   REA   .

(1)   REA.

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1-   Stock-flow relationship)

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2-   Duality relationship

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3-   Control relationship

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"   McCarthy 1982   REA

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Generalization   (smith and Smith 1977).

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4.1   **Mattessich and Ijiri**   **REA :**

REA   McCarthy

.(Chen 1976; Smith and Smith 1977)

McCarthy   Mattessich and

Ijiri   McCarthy

REA.

Mattessich and Ijiri   .

REA.

(Mattessich 1964)

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REA   Mattessich   .

Mattessich

Mattessich   .

"   "   "   (Ijiri 1967, 1975)

REA

McCarthy   "   (Geerts and McCarthy 1994).   Ijiri

[1]   REA

causal networks   REA

(Porter 1985).   Ijiri

REA

(Geerts and McCarthy 1994).   Ijiri

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REA

REA   .

-        -   REA.

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3– **Differentiating Accounting Models:**

1.3 : REA -

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1.1.3 REA " :

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2.1.3 REA " Semantic Orientation :

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(Abrial, 1974:3) "

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موظف البيع

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2.3 **Application of the Differentiation Criteria:**
1.2.3 **Events Accounting:**

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REA (**Schrader** **1962,** **Sorter** **1969,** **Johnson** **1970**)
(**McCarthy** **1982)**. (2) (3)
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(3) .

(**McCarthy** **1982)** .

(3).

Sorter .

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(1) (–)

(3)

. **Sorter**

" **Sorter**

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2 .2 .3   **Database accounting :**

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"   " :

(Goetz 1939,1949)

Basic Historic Record   "   "

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.   **Goetz**

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"   "   .

Goetz   "   " .

(Colantoni.et,al 1971)

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(Lieberman and Whinston 1975; Haseman and Whinston 1976)

"   .

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(Everest and Weber 1977)

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3.3.3   **REA :**

(**McCarthy 1982**)

Generalization Hierarchies.

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محاسبة الأحداث

قواعد البيانات

نمذجة المحاسبة

محاسبة REA

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Database Accounting

(Goetz, 1939, 1949)

.(McCarthy 1979,1980a)   (Shmalenbach, 1948)

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.Semantically-Modeled Accounting

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REA   –   –

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	Events Accounting		
	Sorter		1969
	Johnson		1970
	Schrader		1962
	Database Accounting :		
	Colantoni, Manes and Whinston		1971
	Lieberman and Whinston		1975
Normalization	Everest and Weber		1977
	Semantically-Modeled Accounting		
	Goetz		1939
	Goetz		1949
	McCarthy	-	1979
	- -		
REA	McCarthy	: - -	1982

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3. التثبت من صلاحية النماذج المحاسبية وانسجامها مع ظاهرة الأعمال:

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.(Newell and Simon 1976)

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REA

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1.3   **Events Accounting:**

Sorter, Johnson, Schrader

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Sorter   (Revsine 1970)

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Information Overload .

2.3   **Database Accounting :**

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(Everest and Weber 1977)

(Parrello et.al 1985)   .

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2.3   **Semantically-Modeled Accounting:**

Goetz and Shmalenbach

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Shmalenbach

.   "   Shmalenbach

Back-Hock 1995   .

(McCarthy   1978,1980a)

–   (E-R)   .

REA   "   .

1.4 **الاستنتاجات** conclusions :

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-1   REA

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"   "   (Shmalenbach 1948)   (Goetz 1939)

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-4   Sorter 1969   "   "

(Colantoni et.al 1971)

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.   .(McCarthy 1979)

-5   REA

(McCarthy 1982)   .(Goetz 1939, 1949)

REA

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-6   REA

(Ijiri 1975)

REA   "   (Weber 1986)   .(Mattessich 1964)

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-7   "   "

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2.4   **Recommendations:**

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-2   REA   "

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-4   REA   .

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