

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

المستخلص

REA " - -
REA " " REA .Sorter 1969
Database Accounting REA
Events Accounting
Semantically Accounting
- -
REA Accounting models

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

(Colantoni Manes and Whinston 1971, Geerts and McCarthy 1992)

McCarthy 1982

REA "

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(McCarthy 1981)

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(Ijiri 1975)

(Sorter 1969)

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منهجية البحث :Research Methodology

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Events, Database, and REA approaches

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:Intellectual Heritage of Accounting

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: Events Accounting

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" Value approach "

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(McCarthy, 1982: 554)

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Sorter 1969

Events accounting approach

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(Sorter.et.al 1990: 25)

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Balance sheet

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(Johnson.1970:649)

Sorter

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.Johnson Sorter		(Schrader 1962)
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(Goetz 1939)	"	"
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Basic historic record		.Willingham
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	"	1939,1949)
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	.(Goetz.1939: 152)"	
Basic pecuniary record		Goetz
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Goetz

Schmalenbach

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

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Back-hock " .

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Back-hock, 1995: 55

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Colantoni and Whinston

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(McCarthy 1981)

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(E-R) entity- relationship

(E-R)

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(McCarthy 1982)

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Duality relationship

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Control relationship

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McCarthy 1982 "

Generalization

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McCarthy

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.(Porter 1985)

.(Geerts and McCarthy 1994)

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:Differentiating Accounting Models

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: Semantic Orientation

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2.1.3

" (Abrial, 1974:3)

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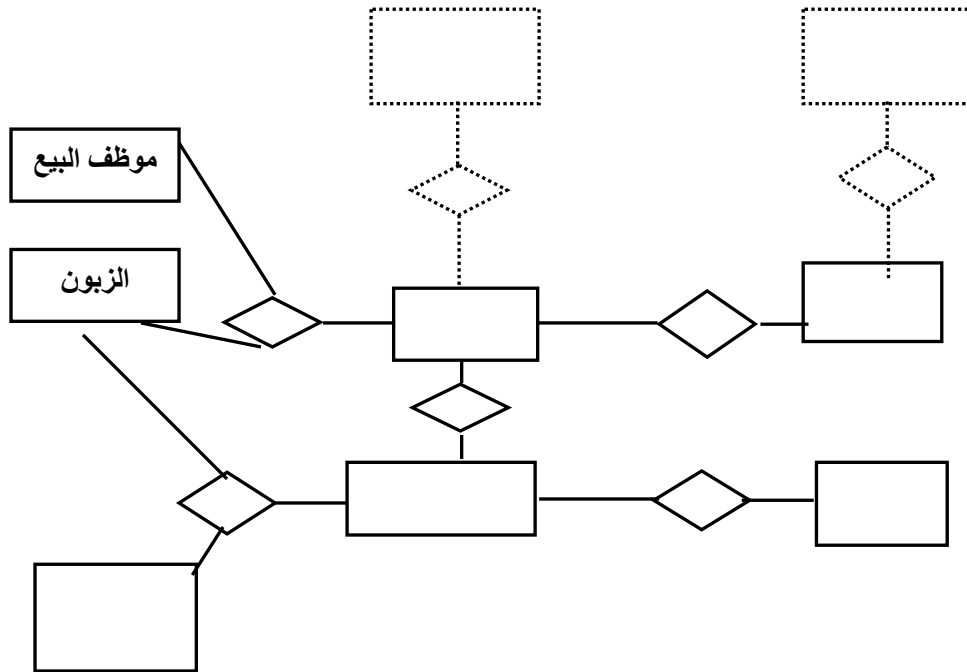
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:Application of the Differentiation Criteria

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:Events Accounting

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REA (Schrader 1962, Sorter 1969, Johnson 1970)

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: Database accounting

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 (Colantoni.et,al 1971)
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 (Lieberman and Whinston 1975; Haseman and Whinston 1976)
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(Everest and Weber 1977)

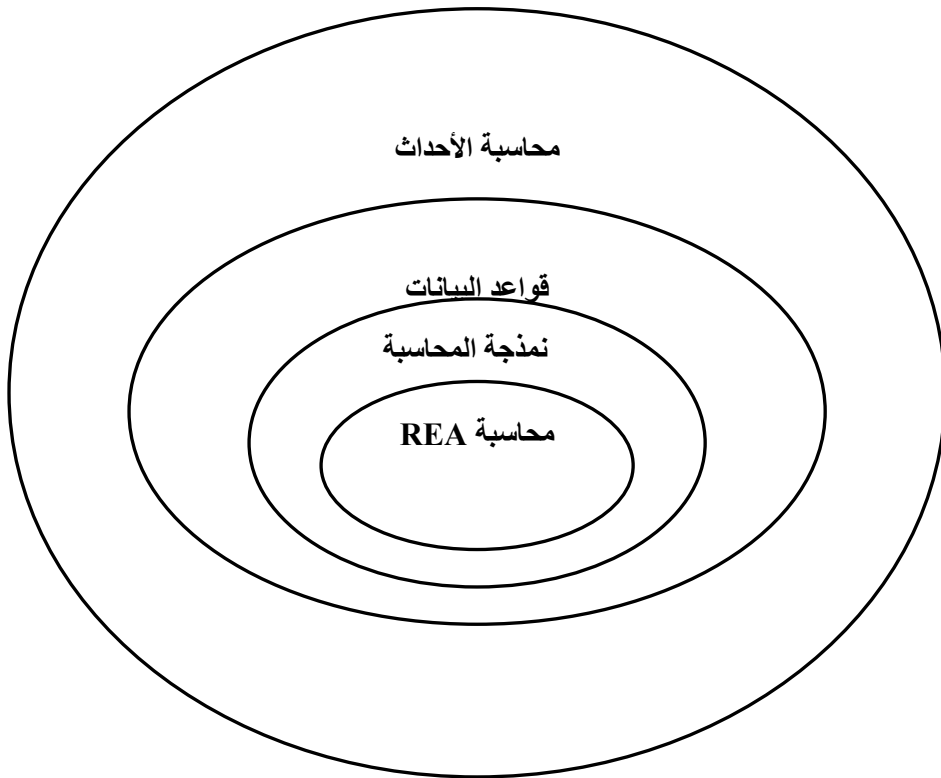
: REA **3.3.3**
 (McCarthy 1982)

.Generalization Hierarchies

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Database Accounting

(Goetz, 1939, 1949)

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

Semantically-Modeled Accounting

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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 الحاسوبية وانسجامها مع ظاهرة الأعمال :

.(Newell and Simon 1976)

REA



:Events Accounting 1.3

Sorter, Johnson, Schrader

Sorter

(Revsine 1970)

. Information Overload

: Database Accounting 2.3

(Everest and Weber 1977)

(Parrello et.al 1985)

" "

:Semantically-Modeled Accounting 2.3

Goetz and Shmalenbach

" "

Shmalenbach

Shmalenbach

"

Back-Hock 1995

(McCarthy 1978,1980a)

(E-R)

"

REA



1.4 الاستنتاجات : conclusions

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- 1 REA :
- 2 " " (Shmalenbach 1948) (Goetz 1939)
- 3 "
- 4 " " Sorter 1969
- (Colantoni et.al 1971)
- "
- .(McCarthy 1979)
- 5 REA
- (McCarthy 1982) .(Goetz 1939, 1949)
- REA
- 6 REA
- (Ijiri 1975)
- REA " (Weber 1986) .(Mattessich 1964)
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2.4 Recommendations

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	REA		-3
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