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WORKING PAPER

The Resource-Event-Agent Reference Information Model for Intra- and Inter-Enterprise Value Chains

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Abstract

In business modelling the focus is shifting from the enterprise to the supply chain. Contemporary business modelling approaches should allow each enterprise taking part in a business network to develop its own information system and at the same time support the creation of system interoperability and information sharing amongst business partners. This paper presents a reference information model for integrating the information of supply-chain-wide and enterprise-wide information systems. The model is based on the Resource-Event-Agent (REA) semantic accounting model. This paper also shows that the REA reference information model harmonizes the conceptualisations that underlie various types of business information systems.

Keywords

Business ontology, business modelling, system integration, accounting, value chain, supply chain, business process