ABSTRACT

This study is to determine the resources, events, and agents for Resource-Event-Agent (REA) data model as a technique of specifying and designing accounting information system and also to develop a system prototype based on the REA model. The Revenue Information System (RIS) REA model and prototype are developed by having direct selling Sales Point as the case study. REA data model is chosen to ease the understanding of the database, particularly to those who do not possess information technology background. The idea is to build an information technology application that supports business process in real-time. In this paper, we described a structured approach and process in planning and performing a transformation project and in the conversion from the legacy information systems to the new updated information systems. We have applied the REA model approach and process to a real world case study, that is, the transformation project of the RIS in the sales order receipts and cash receipt systems. RIS is developed using MS Access 2003 as the database and Visual Basic for the interface. The result shows that REA model captures only essential aspects of economic phenomena and thus, (1) models are kept concise and easy to understand, (2) models can be used for many applications, and (3) derived artifacts are always consistent by means of the models. The new developed prototype system has resulted in improving the efficiency in business processes, supporting timely collection of cash, providing timely account information for decision making and also increasing customer satisfaction by improving the quality, speed and responsiveness of their customer services. User-friendly functions and Graphical User Interface (GUI) features that were embedded in the system also contributed to the feasibility success and adoption of the system prototype. Database design in business information system structured by accountants and those who are involved in the business itself would create a meaningful system as their business needs are fulfilled.