Extended REA Ontology – Commitments and Typification

- **Commitment** fulfills **Economic Event**
- **Resource** resource-flow **Economic Event**
- **Resource** typifies **Resource Type**
- **Commitment** specifies **Economic Agreement / Contract**
- **Economic Event** duality **Commitment**
- **Economic Event** resource-flow **Resource**
- **Economic Event** typifies **Resource Type**
- **Resource** typifies **Resource Type**
- **Commitment** specifies **Resource Type**
- **Resource** resource-flow **Economic Event**
- **Internal Agent** accountability **Internal Agent**
- **Internal Agent** participation **Internal Agent**
- **External Agent** participation **External Agent**
- **External Agent** accountability **External Agent**
Extended REA Ontology – Instantiation – Purchasing

- demands
- reserves
- take
- marshals
- composition
- transfer
- give

Requisition
- authorization

Purchase Order
- accountability
- fulfills

Receive Goods
- participation
- necessitates

Inventory Storage
- accountability

Payment
- accountability

Raw Materials

Finished Goods

Cash Account

Inventory Manager

Purchasing Clerk

Vendor

Receiving Clerk

Warehouse Operator

Accounts Payable Clerk
Extended REA Ontology – Instantiation – Conversion

Production Scheduling instigates Materials Requisition

Materials Requisition fulfills Materials Issuance

Raw Materials demands Raw Materials

Materials Issuance fulfills Raw Materials

Job Order fulfills Raw Materials

Finished Goods reserves Fixed Asset

Job Order reserves Shift Leader

Production fulfills Job Order

Production fulfills Production Scheduling

Production Manager authorizes Production Scheduling

Inventory Manager is responsible for Warehouse Operator

Warehouse Operator fulfills Finished Goods

Fixed Asset consumes Production
Extended REA Ontology – Instantiation – Human Resource Management

- Recruit
  - Hire Employees
    - Supply Labor
      - Pay Employees
        - Staff
          - Evaluate Performance
            - Terminate Employees
              - Staff
                - Train Employees
                  - Applicant
                    - Skills
                      - Time Worked
                        - Cash Account
                          - demands
                            - involves
                              - gives
                                - takes
                                  - fulfills
                                    - participates
                                      - necessitates
                                        - involves
                                          - takes
                                            - gives
                                              - serves