**Why Teach Resources-Events-Agents (REA) Accounting? After All No One Uses It!**

By Cheryl Dunn, Grand Valley State University

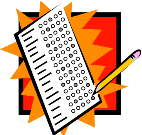
Reason #10: Teaching with REA helps students to exercise pattern-based thinking and modeling reality with symbols.

Reason #9: Teaching with REA gives the course a theoretical foundation that stands the test of time.

Reason #8: Teaching with REA teaches students about business and accounting using the true language of business – natural language!



Reason #7: Teaching with REA encourages students to be economic storytellers – telling a more complete story of enterprise activities.



Reason #6: Teaching with REA provides a framework within which traditional CPA exam topics such as system documentation (flowcharting) and internal controls fit well.



Reason #5: Teaching with REA can be really FUN!! Skits, role-playing, and hands-on exercises facilitate engaged student learning.



Reason #4: Teaching with REA is globally approved.



Reason #3: Teaching with REA will expand students’ thought horizons to the future rather than miring them in the past.



Reason #2: Teaching with REA will help protect accounting from obsolescence.



Reason #1: REA actually IS used in practice!!!

**REA Accounting Systems**

*Resources-Events-Agents: An ontology for designing,*

*controlling, and using integrated enterprise systems*

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**BRIEF CONTENTS**

Chapter 1 Why REA? Accounting and Enterprise Systems as Economic Storytelling

Chapter 2 Representation and Patterns: An Introduction to the REA Enterprise Ontology

Chapter 3 Task Level Modeling

Chapter 4 Enterprise System Risks and Controls

Chapter 5 Conceptual and Logical Relational Database Models

Chapter 6 REA Core Business Process Modeling

Chapter 7 Expanded REA Business Process Modeling and View Integration

Chapter 8 Database Design Implementation with Microsoft Access

Chapter 9 Introduction to Querying

Chapter 10 Acquisition and Revenue Cycle Information Retrieval

Chapter 11 Advanced Acquisition and Revenue Cycle Information Retrieval

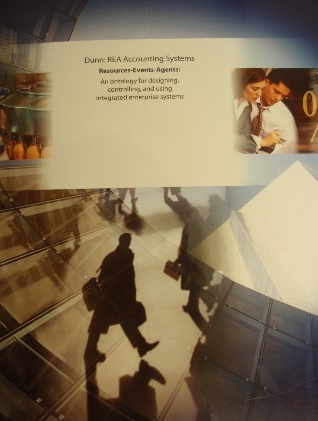
Chapter 12 Advanced REA Modeling Concepts

Chapter 13 The Conversion Business Process

Chapter 14 The Human Resource Business Process

Chapter 15 The Financing Business Process

Chapter 16 Current Accounting and Enterprise Systems



To learn more about REA, call the McGraw-Hill Create order desk at [800-962-9342](tel:800-962-9342) to order a desk copy of *REA Accounting Systems* by Cheryl Dunn, McGraw-Hill-Create publisher, 2012. Printed version ISBN 1121555853, ebook ISBN 9781121647183. Ebook is sold at [create.mcgraw-hill.com/shop/](http://create.mcgraw-hill.com/shop/). If you don’t want to use the whole book, you can create a custom version with only the chapters you want to use.

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