



REA as an e-business ontology

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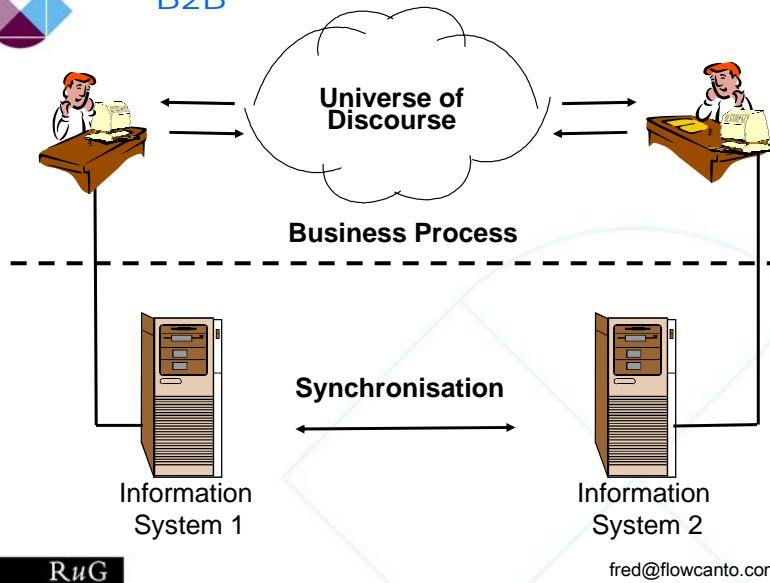


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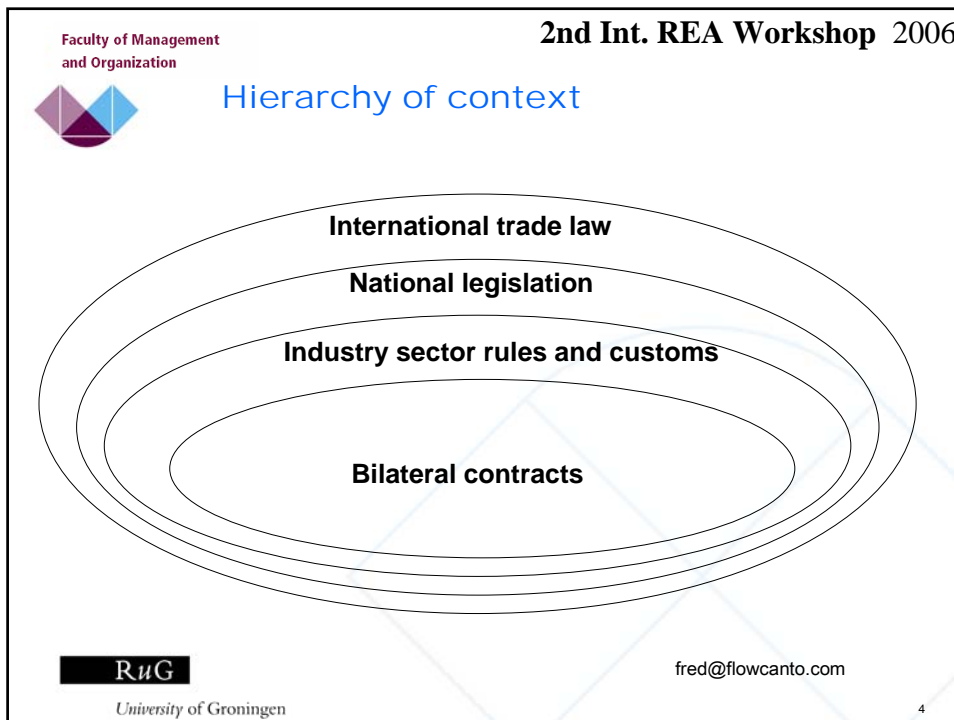
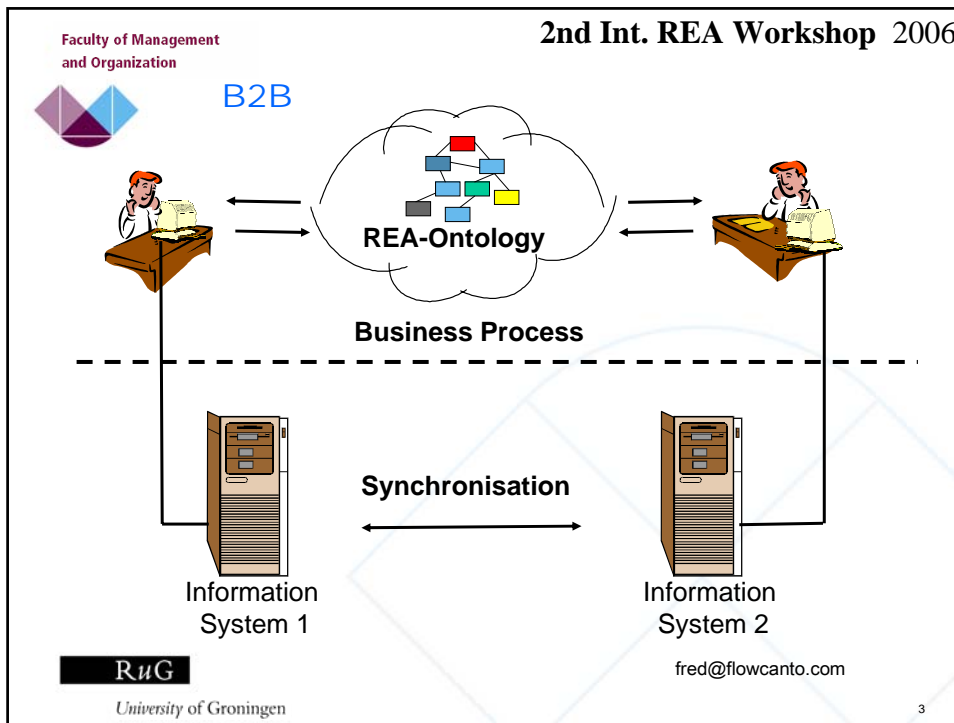


B2B



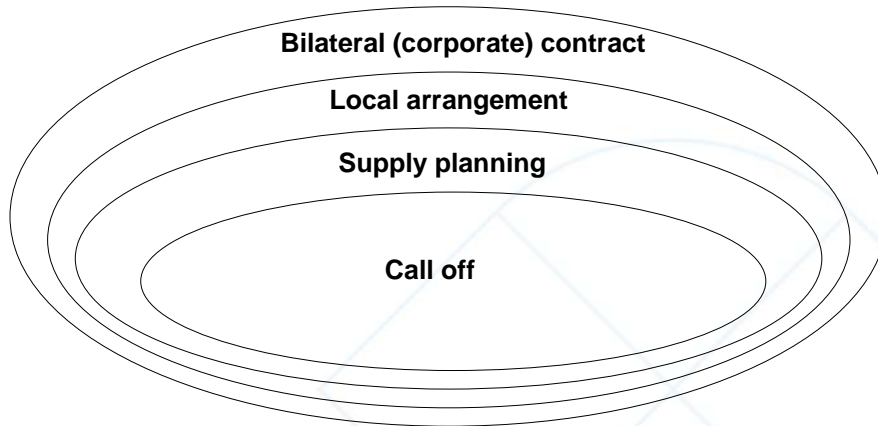
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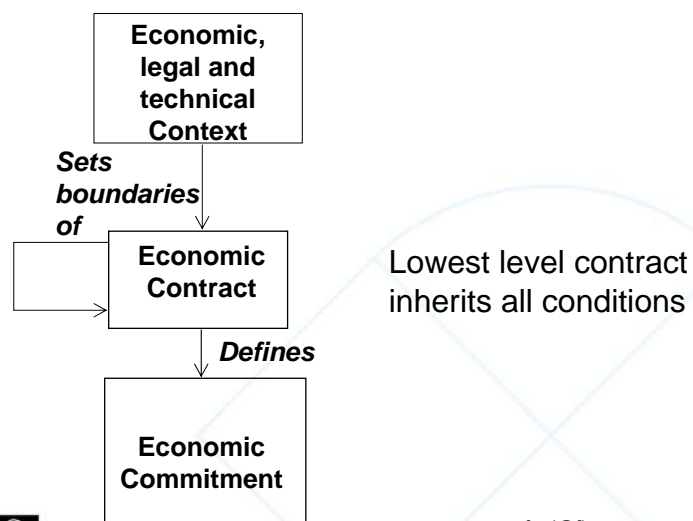




Hierarchy of contracts



Context and contract hierarchy





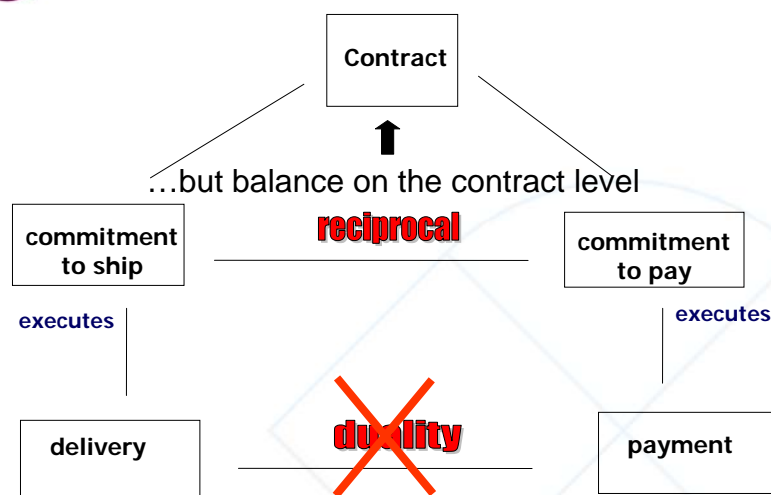
Duality?

- Many sites call off daily, invoices are sent monthly to Headoffice
- Service subscriptions: fixed fee for servicing ad hoc incidents
- Insurance policy: fixed premium, approved claims are refunded
- Utilities (electricity, phone, etc): complex combinations of fixed fees, pay-for-use, advanced payment, allowances, ...

*Deliveries and payments have an n:m relation,
which is defined by the contract*



No duality...



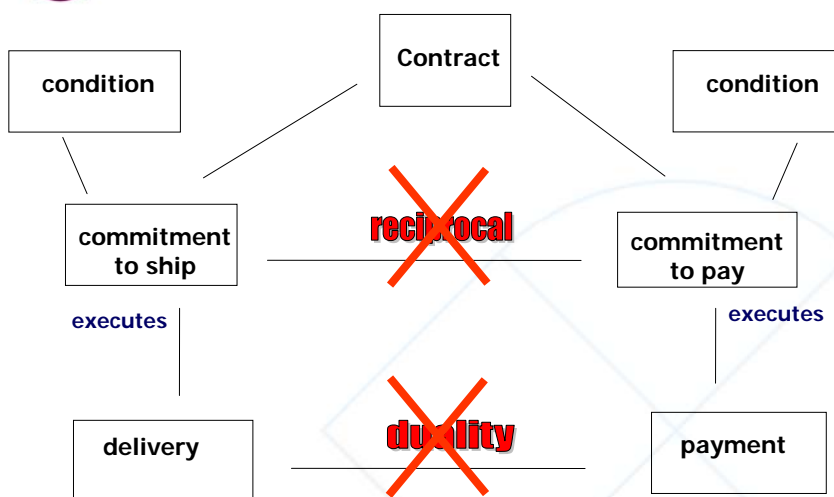


Reciprocity?

- Reciprocity suggests one-to-one relations between commitments
- Commitments however may have many conditions, not only other commitments, e.g.
 - Economic and non-economic events
 - Availability of documents
 - Elapsing of a period
 - Third-party approval
 - Complex combinations of events and commitments



No reciprocity...



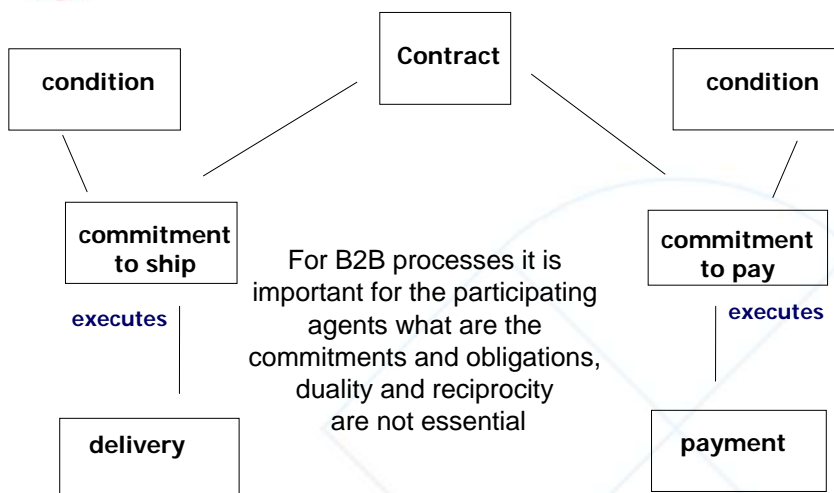


Commitments

- Is a commitment always a commitment?
- During the negotiation process commitments are not firm, but dependent on reciprocal commitments (“I commit to deliver if you commit to pay”)
- Commitments could be qualified with speech act verbs: “request”, “order”, “propose”, “promise”, ...



B2B Ontology



For B2B processes it is important for the participating agents what are the commitments and obligations, duality and reciprocity are not essential