# Evaluating the REA Enterprise Ontology from an Operational Perspective

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**Abstract.** Recently, there has been an increasing interest in building ontologies for the enterprise domain, and a number of attempts already exist [4,16]. The Resources/Events/Agents model (REA) is one such ontology. In the following we describe the challenges we have experienced in understanding the REA model's most central ontological pattern, the economic exchange. The result is three points, which we argue are pivotal to success when constructing enterprise ontologies: (1) a rigorous instance/type distinction, (2) a strong emphasis on cardinalities between the objects involved, and (3) a thorough analysis of the trade-offs between size and fit. Using these three points as guidance will speed up the process of building ontologies for interoperability. The overall lesson learned is that postponement of the operational aspects of the ontology should be avoided.