

# PROCESS MINING FOR CONTINUOUS AUDITING & MONITORING FRAMEWORK

Johan J.C. Tambotoh, Harjanto Prabowo, Sani M. Isa, Bonifasius W. Pudjianto

## RESEARCH BACKGROUND

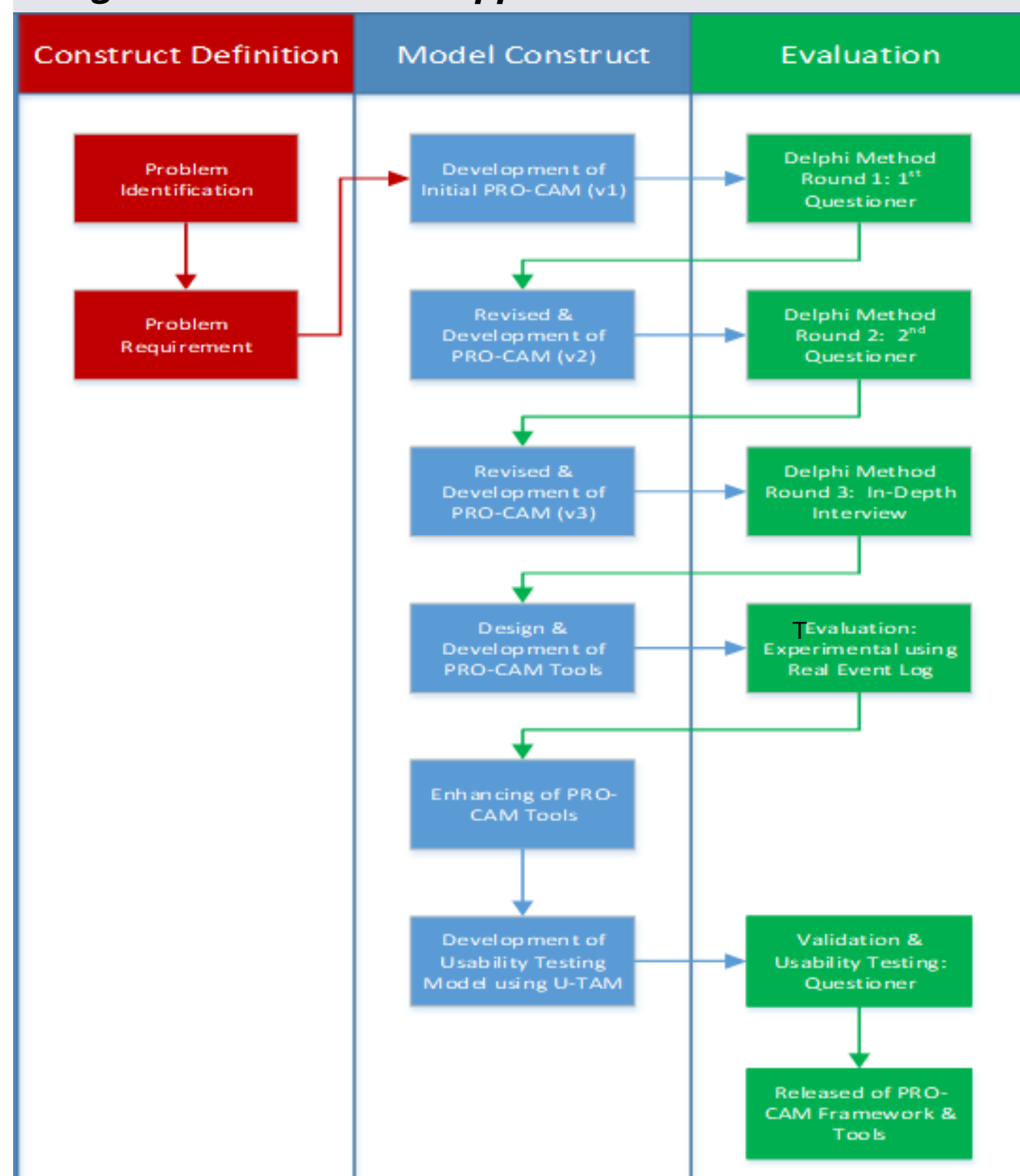
Various process mining for audit studies as a discovery tool for auditing and detecting anomalies or irregularities in business processes. However, the continuous use of process mining to monitor business processes and provide assurance, to our knowledge, has not yet been found in the previous research and literature.

## RESEARCH GOALS

The aim of this research is to develop a new approach of monitoring assurance that combines the advantages of continuous monitoring with process mining. Auditors can actively detect and investigate irregularities and exceptions that occur throughout the transaction process by continuously monitoring business process controls and testing transactions, rather than reacting after exceptions have long occurred.

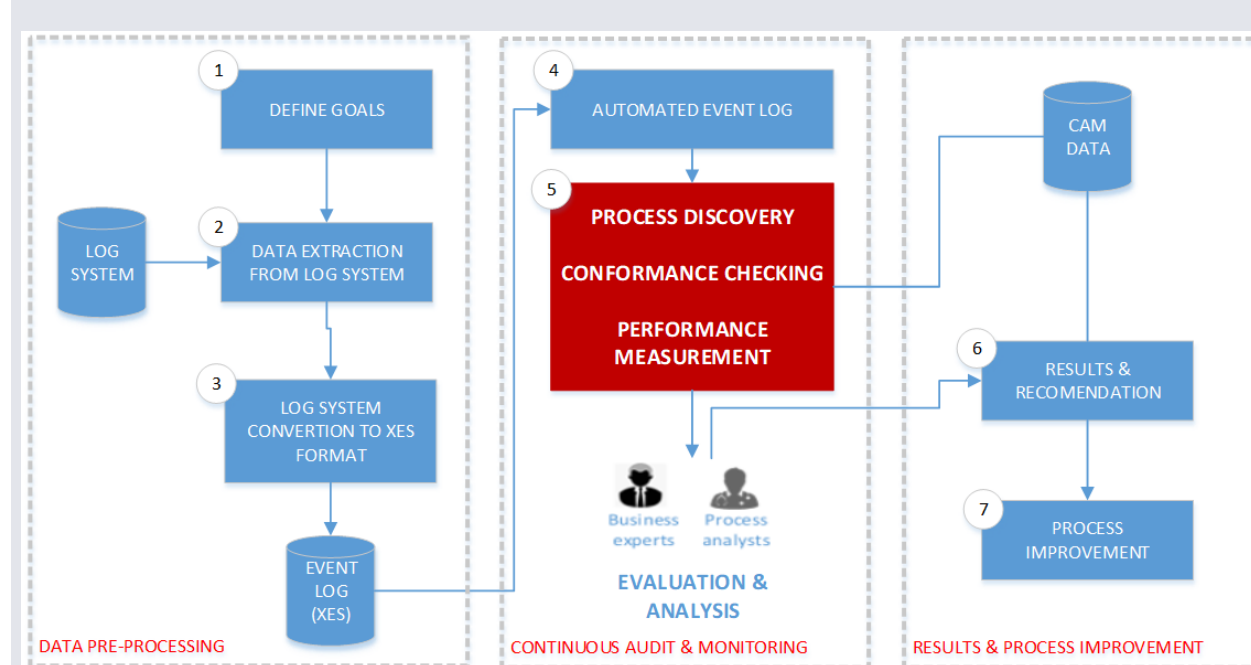
## RESEARCH METHODS

### Design Science Research Approach

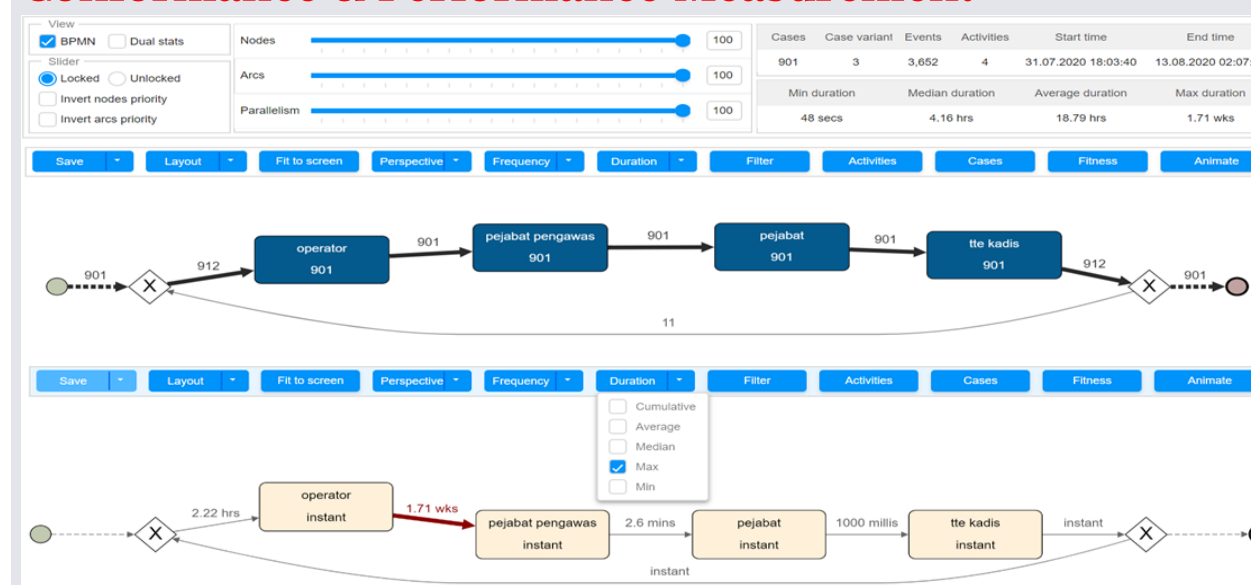


## RESULTS & ANALYSIS

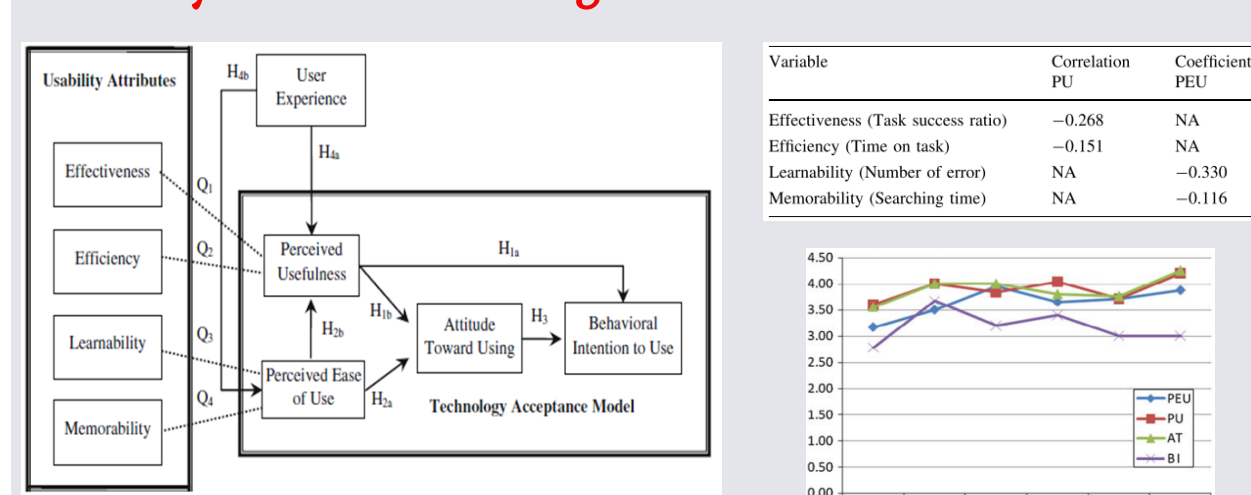
### PRO-CAM Framework



### Conformance & Performance Measurement



### Usability Test Model Using U-TAM



## CONCLUSION

- The main finding in this study is the **PRO-CAM Framework** which is the basis for the development of PRO-CAM tools.
- The audit results in **conformance and performance measurements** allow early detection of errors so that they can be corrected quickly.
- Usability tests using TAM have found a model relationship between **technology acceptance perception of a user and usability attributes**.

## CONTACT PERSON

**Name:** Johan J.C. Tambotoh  
**Email:** johan.tambotoh@staff.uksw.edu  
**Affiliation:** Doctor of Computer Science, Bina Nusantara University  
 Jakarta, Indonesia, 11480 & Satya Wacana Christian University, Salatiga