

Introduction

01

By providing a potent set of tools to analyse event logs and transaction data, process mining plays a crucial role in auditing. This increases the efficiency and accuracy of audit procedures by allowing auditors to find insights into processes, identify errors, and increase organisational transparency.

Research Questions

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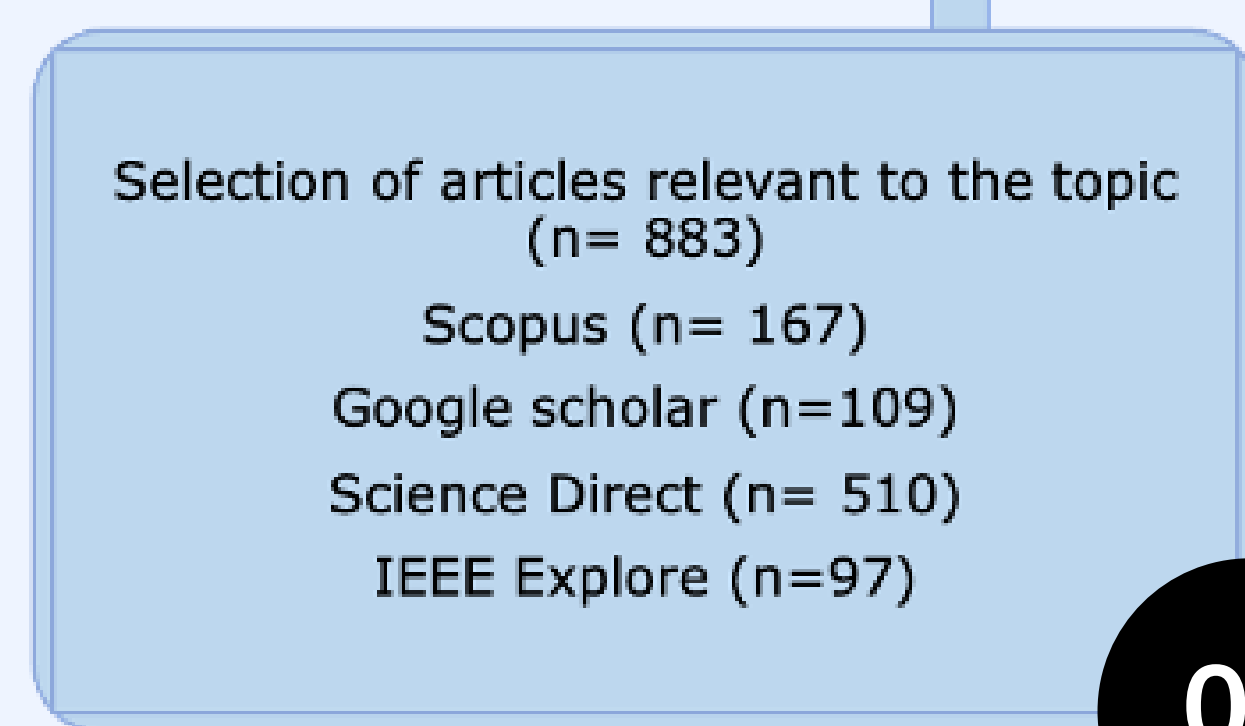
RQ1: Which types of process mining techniques are frequently reported in auditing research?

RQ2: Which benefits and added value in auditing results can be attributed to process mining use?

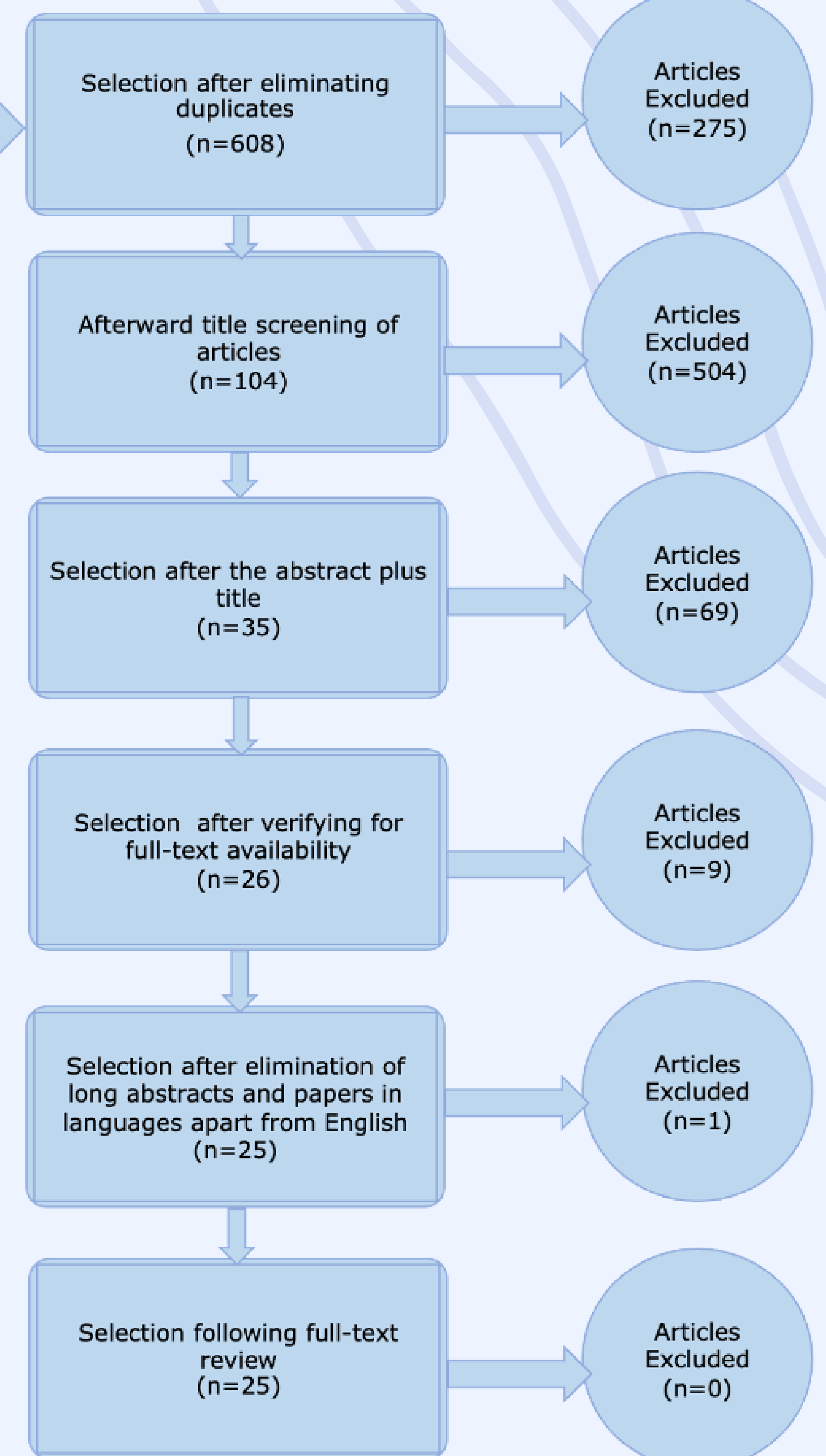
RQ3: which difficulties and obstacles have been found in implementing process mining in auditing?

RQ4: which future directions are provided in the literature for process mining's implementation to auditing?

Methodology



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Findings

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Types of process mining techniques

- Conformance Checking
- Process Enhancement
- Performance Analysis
- Social Network Analysis

Types of process mining techniques

- Enhanced Process Insights
- Process Compliance and Evidence-Based Auditing
- Improved Process Visualisation
- Transparency and Risk Identification
- Integration with Advanced Analytics
- Efficiency of Internal Control Audits

Types of process mining techniques

- Process Complexity and Unstructured Behaviour
- Privacy and Security Concerns
- Lack of Generalization and Outliers
- Complex Process Environments and Tool Limitations
- Interpretation Challenges and Process Maturity

Types of process mining techniques

- Integration of Process Mining into Audit Process for Early Detection
- Improvement of Process Mining Tools
- Integration with Advanced Analytics and Security Techniques
- Real-time Process Mining and Advanced Analytics Integration

Conclusion

- The study explored the synergistic interaction between process mining and auditing, identifying methods, advantages, difficulties, and potential outcomes.
- Reviewing established process mining techniques revealed their potential to improve audit process transparency, risk assessment, and insights from event logs.
- The results highlighted interesting paths, emphasising collaboration for an innovative auditing landscape, including early detection, better tools, enhanced analytics, privacy considerations, and data-driven techniques.

05