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Business Process Modelling and Accounting Chart of Accounts

Dana Aditya^a, Riyanarto Sarno^b

^a*Department of Management, Wijaya Kusuma University, Surabaya 60225, Indonesia*

^b*Department of Informatics, Sepuluh Nopember Institute of Technology, Surabaya 60111, Indonesia*

^adana.aditya@uwks.ac.id

Abstract

Organisations are constantly seeking accounting results to conduct an assesment in their business processes. Business process modelling and accounting chart of account as a pioneer in holistic business process management (BPM). Graphical business model and accounting chart of account is representation of systems at the ongoing business process. Business process modelling provides organisations with a range of methods, techniques and tools for analysing, managing, and optimising their business operations. To represent this graphical model in holistic BPM this paper used low level petri net and high level petri net. In this research founded that high level petri net represented in colour petri net (CPN) is the best graphical model. Colour petri net provide a more flexible modeling and hierarchy modelling more in line with accounting chart of account. We discuss petri net business process modelling challenges that need to be addressed to practice and use in real business process. It is envisioned that the research outcomes to make operational and strategic decisions based on accurate and real-time accounting information systems.

Keywords: business process modelling; accounting; chart of account; petri net; colour petri net
