

## Summary of Paper: [Robotic Process Automation \(RPA\) Implementation Case Studies in Accounting: A Beginning to End Perspective](#)

### What is this Study About?

Robotic process automation (RPA) uses software robots to perform tasks that humans normally do. This study investigated how the technology is applied in the field of accounting. It looks at the whole journey of introducing RPA into accounting tasks, from the initial decision to use it, through its setup and operation, to its final impact on the work. The study uses two real-world examples from different companies to understand the process, challenges, and benefits of using RPA in accounting.

### What are the major findings of the study?

Introducing software robots into accounting can significantly change how work is done. The study found that these robots often take over simple, repeatable tasks, which can lead to job losses for those doing these tasks but can also bring jobs back to the company that were previously outsourced. Initially, creating a central team to oversee the robots seemed beneficial, but it ended up slowing things down, suggesting that localized rather than centralized governance appears to be more efficient for RPA adoptions.

The use of robots also raised concerns about keeping information safe and private, especially when mistakes happened, leading to stricter data handling procedures. Although robots made some processes faster and less prone to human error, they required constant updates and fixes, especially when the systems they relied on changed. Despite these challenges, the success of using robots wasn't just measured in terms of money saved or jobs cut; it also brought about happier employees, more satisfied customers, and improvements in the quality of work processes, highlighting the complex but potentially rewarding nature of adopting robotic process automation in accounting.

### Why is the study important?

This study is significant for accounting practitioners and scholars as it offers an in-depth view of RPA's practical applications and implications within accounting functions. It not only identifies the key factors to consider for successful RPA adoption but also explores the challenges that RPA presents, highlighting the importance of strategic alignment, effective governance, and continuous evaluation for maximizing RPA benefits for all stakeholders involved.