

Summary of Paper: [The Dark Side of Robotic Process Automation \(RPA\): Understanding Risks and Challenges with RPA](#)

What is this Study About?

Robotic Process Automation (RPA) involves using software robots to automate repetitive, rules-based tasks traditionally performed by humans. The study investigates the risks and challenges associated with the use of RPA in accounting. Although much research has highlighted the benefits of RPA, this study aims to balance the narrative by exploring the potential downsides through interviews with professionals from various companies.

What are the major findings of the study?

The researchers identify five key challenges with RPA implementation. First, RPA is often used as a quick fix or "Band-Aid" for underlying system issues rather than addressing the root causes. Secondly, there are significant control and security risks, as bots can be easily implemented without adequate oversight, potentially leading to unauthorized activities and data breaches. Thirdly, the true cost of RPA, including maintenance and security, is frequently underestimated. Fourthly, governance of RPA is complex, requiring a balance between central control and decentralized innovation. Lastly, RPA can lead to a loss of process knowledge, as employees rely more on bots and may forget how to perform the tasks manually.

Why is the study important?

This study highlights the importance of understanding both the benefits and risks of RPA. For practitioners, it offers a view of the potential pitfalls, enabling better decision-making and governance of RPA implementations. For policymakers and regulators, the findings underscore the need for frameworks that address the identified risks (which additional research has addressed; see here). Additionally, the study contributes to the academic literature by providing a detailed analysis of RPA challenges, encouraging more research into solutions and best practices for managing these technologies effectively.