
Robotic Process Automation in Audit and Accounting

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Abstract

Nowadays, Information Technology (IT) is part of virtually every business, and companies that cannot keep the pace with new technologies will disappear over time. Due to their nature of specific activities and exceeding other areas, professional accounting and auditing services can improve their performance through Robotic Process Automation (RPA). Furthermore, RPA can contribute to increasing the credibility of the accounting profession, as well as streamlining the activity in order to comply with the requirements imposed by professional standards but with much lower costs. This study is based on a review of the literature and through an exploratory approach opens a discussion on the concept of RPA and customises it in the field of professional accounting services by analysing robotics models specific to accounting and audit.

Keywords: RPA, audit, accounting, accounting profession

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