



---

# Audit Process Automation – between Vision and Realism

---

*Dragoș Ovidiu TOFAN, Ph. D.,  
“Alexandru Ioan Cuza” University of Iași, Romania, e-mail:  
dragos.tofan.2014@gmail.com*

*Univ. Prof. Dinu AIRINEI, Ph. D.,  
“Alexandru Ioan Cuza” University of Iași, Romania,  
e-mail: adinu@uaic.ro*

## Abstract

*The crisis of the qualified labor force both on the Romanian and foreign market, as well as the need for profitability determined the companies to find alternative solutions for optimizing the internal processes. Robotic Process Automation – RPA technologies bring solutions applicable in context by computer replication of human behavior and by automating the repetitive and usual tasks of employees. Predictably, the audit can be integrated as a perfect client for such offers, especially in terms of mission-specific risks through complete data analysis, due to analytical capabilities clearly superior to traditional ones. Given the extremely important role that an audit opinion has in front of all stakeholders, the involvement of RPA in carrying out work missions must, however, comply with certain rules of professional skepticism and interpretation of the results of financial-accounting analysis. The article supports the idea of automating audit processes through RPA and elaborates a realistic assessment of all the components and efforts that such an approach entails.*

**Key words:** *Robotic Process Automation; digital audit; data analysis;*

**JEL Classification:** *M1, M2, M4, O3*

### To cite this article:

Tofan, D. O., Airinei, D. (2022), Audit Process Automation – between Vision and Realism, *Audit Financiar*, vol. XX, no. 2(166)/2022, pp. 282-294, DOI: 10.20869/AUDITF/2022/166/008

### To link this article:

<http://dx.doi.org/10.20869/AUDITF/2022/166/008>

Received: 23.07.2021

Revised: 12.08.2021

Accepted: 3.09.2021