

Research on the Application of RPA Financial Robots in the Field of Accounting

Yijie Huang*

Shanghai Jianqiao University, Shanghai 201315, China

**Author to whom correspondence should be addressed.*

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Abstract: With the integration of digital technology and financial management, RPA financial robots have been increasingly adopted in the accounting industry. This paper discusses the practical application of RPA technology in accounting work and analyzes its functions of improving accounting efficiency and reducing operational errors, as well as driving the functional transformation of financial staff. Furthermore, feasible implementation approaches are put forward from five perspectives, including process screening, standardization construction, data governance, human-machine collaboration, and continuous operation & maintenance. The research indicates that RPA will not completely replace manual labor; instead, it restructures working modes and facilitates the transformation of financial departments toward management and decision-making orientation. When promoting this technology, enterprises need to standardize relevant processes and match corresponding technical configurations simultaneously so as to sustain the long-term effectiveness of automation technology.

Keywords: RPA financial robot; Accounting field; Process automation; Human-machine collaboration

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1. Introduction

Driven by the rapid development of information technology, the traditional working mode of accounting is undergoing dramatic changes. For a long time in the past, financial practitioners spent most of their working hours dealing with massive repetitive basic accounting work with fixed rules. Such a working mode results in a waste of human resources and restricts employees from exerting greater value; meanwhile, the inherent limitations of manual operation easily lead to errors and leave hidden compliance risks. As a kind of software technology, RPA can simulate human operations to complete rule-based tasks on digital systems and solve the above-mentioned drawbacks. When applied in accounting, RPA can realize cross-platform automatic operation without reconstructing the framework of existing information systems, featuring flexible deployment and quick post-launch effects. However, the full-scale implementation of RPA in accounting scenarios cannot be accomplished overnight,

and its final application effect depends on standardized business processes, data governance level, and the rational design of the human-machine collaboration mechanism ^[1]. This paper sorts out the application values of RPA financial robots in accounting and proposes implementable solutions, aiming to provide theoretical references and practical guidance for enterprises to realize intelligent financial transformation ^[2].

2. Significance of applying RPA financial robots in the accounting industry

2.1. Effectively improve the efficiency and processing speed of financial work

After the introduction of RPA technology, a large number of repetitive and regular operational procedures in financial accounting can be automatically processed by the system, freeing financial staff from cumbersome basic affairs. In traditional accounting, voucher entry, account reconciliation, and financial statement generation consume enormous manpower and time, while robotic process automation is capable of executing these tasks around the clock with far higher processing speed than manual work ^[3]. Improved efficiency shortens business processing cycles, enabling financial departments to finish closing accounts and compiling financial reports within a shorter period and significantly optimizing the overall operation rhythm; accordingly, enterprise management can obtain required financial information at an earlier time for decision support.

2.2. Remarkably reduce human errors and compliance risks

When handling high-frequency standardized financial tasks manually, operators may make entry mistakes or calculation deviations due to fatigue or inattention. Undetected errors may cause serious financial information distortion and even trigger hidden compliance hazards ^[4]. Following preset operating rules strictly, RPA robots are free from emotional and physical fluctuations and maximize the accuracy and consistency of data processing. Besides, every operation of robots generates complete execution logs, making the whole process highly traceable and providing institutional support for audit compliance and internal control system optimization ^[5].

2.3. Promote functional transformation and value upgrade of financial personnel

With massive basic accounting work undertaken by RPA, financial staff can devote more energy to high-value-added activities such as budget analysis, business decision support, and tax planning, thus realizing the role shift from accounting-oriented staff to management-oriented professionals. Such transformation meets enterprises' current demand for financial departments to provide strategic support and opens up new career paths for accounting practitioners. Instead of replacing financial employees, robots reorganize financial work content, liberate practitioners from mechanical repetitive labor, and allow them to give play to unique human strengths, including professional judgment, communication, and coordination, boosting the high-level development of the accounting profession.

3. Application strategies of RPA financial robots in the accounting field

3.1. Scientifically screen suitable processes and confirm the priority of automation implementation

The promotion of RPA financial robots does not require full coverage of all financial processes; enterprises need to conduct rigorous evaluations and prioritize the automation of applicable links. Enterprises may set up an evaluation group consisting of financial specialists and technical personnel to assess existing financial

processes item by item from multiple scoring dimensions, including operation frequency, rule clarity, cross-system interaction degree, and manual working hours ^[6]. Procedures featuring a high repetition rate, clear logic, and no requirement for subjective judgment, such as bank reconciliation, invoice verification, and expense reimbursement audit, shall be renovated for automation in the first batch. Complex processes demanding extensive professional judgment and flexible disposal of abnormal issues can remain manual or adopt a human-machine collaborative mode temporarily. The phased and focused promotion mode improves the input-output ratio of RPA under limited resources, avoids unstable system operation or strong employee resistance caused by a blind full-scale rollout, and lays the foundations for further deep-level automation applications ^[7].

3.2. Establish a standardized process system to provide clear guidance for robot operation

Efficient operation of RPA robots relies heavily on standardized underlying business processes. Prior to robot introduction, enterprises shall comprehensively reorganize target processes to eliminate ambiguous links and personalized operating habits formed by different operators. Every financial activity shall be refined into explicit operational steps with specified trigger conditions, judgment logic, and output standards, forming a rigorous linear process structure ^[8]. Disconnected links existing among different departments and systems shall be connected through unified interface specifications and data exchange criteria to prevent suspension of cross-platform robot operation caused by inconsistent data formats or conflicting rules ^[9]. Process standardization not only satisfies preconditions for technical deployment but also lifts enterprises' overall management level. Only mature and clear business processes can help RPA exert its value as digital employees; otherwise, advanced technologies cannot run steadily amid chaotic procedures ^[10].

3.3. Strengthen data governance and system integration to consolidate the automation foundation

The operating quality of RPA financial robots is largely determined by data accuracy and inter-system connectivity. Before automation construction, enterprises shall carry out data governance to unify data coding rules, field definitions, and format standards across various business systems and eliminate inconsistent data resulting from information islands ^[11]. Financial robots frequently switch among heterogeneous platforms, including ERP systems, tax service platforms, online banking systems, and electronic invoice systems. Without effective integrated interfaces between systems, robots have to simulate manual operations for data migration, lowering operational efficiency and increasing error risks ^[12]. Therefore, enterprises need to construct master data management platforms to realize data interconnection of core systems and supply stable, real-time data for robots ^[13]. Meanwhile, a data quality monitoring mechanism shall be built to periodically inspect processed data and guarantee the output quality of automated procedures from the source.

3.4. Optimize the human-machine collaboration mechanism to realize organic integration of technology and manpower

The introduction of RPA shall not be simply regarded as a full substitution of human labor by machines, but an opportunity to build a new human-machine cooperation system. In practical application, enterprises shall reasonably divide responsibilities between robots and financial staff. Robots are in charge of standardized, high-frequency repetitive tasks with definite rules, while human employees focus on exception handling, decision analysis, and communication coordination, requiring innovative thinking. Hence, enterprises need to formulate a sound abnormal escalation mechanism: once robots encounter situations beyond preset rules during operation, tasks will be automatically suspended and transferred to corresponding manual posts for

disposal and resumed after problem settlement. Under this mode of regular work processed by robots and exceptional events handled manually, the advantages of automation efficiency and flexibility of human judgment are both retained. Enterprises shall regularly evaluate the practical operation of human-machine collaboration and continuously optimize task allocation according to real feedback so as to realize benign complementation between machines and humans.

3.5. Build a continuous operation, maintenance, and iteration mechanism to ensure long-term stable system operation

The launch of RPA financial robots marks the start rather than the end of project construction. Business expansion, tax policy adjustment, and information system upgrade will invalidate original automation rules and require corresponding updates to robot operating logic. Accordingly, enterprises need to build a complete operation and maintenance management system with dedicated staff or teams responsible for daily monitoring, fault troubleshooting, and version iteration of robots ^[14]. Maintenance personnel shall regularly check robot execution logs, analyze abnormal records and performance bottlenecks, and adjust procedural rules in a timely manner. Besides, a change management process needs to be formulated to rapidly assess the influence of upstream business system transformation or financial policy revision on existing robots and complete relevant configuration updates within the shortest time. Enterprises shall treat RPA as long-term assets requiring continuous investment and maintenance instead of one-off delivered technical products to maintain steady value output in accounting practice ^[15].

4. Practical application case of RPA financial robots in accounting work

4.1. Experimental background and grouping

Taking the financial department of a medium-sized manufacturing enterprise as the research object, two accounting teams with equivalent business scale (8 members each) are set as the control group and experimental group, respectively. The control group keeps traditional manual bookkeeping and manual audit mode, while the experimental group applies RPA financial robots for collaborative work covering six core businesses, such as bank reconciliation, invoice inspection, and tax declaration, to test the practical effect of human-machine collaboration.

4.2. Experimental design

4.2.1. Bank reconciliation

- (1) Control group: Accountants log into online banking one by one to download transaction records and reconcile manually with ERP vouchers, finishing 200 items per working day with around 4 working hours and an error rate of 1.5%.
- (2) Experimental group: RPA robots automatically capture bank statements and complete intelligent matching, processing 3200 items daily within only 18 minutes with zero error rate and around 13 times higher efficiency.

4.2.2. Invoice audit

- (1) Control group: Staff compares invoice codes and amounts by naked eye, with a daily maximum audit volume of 70 invoices, about 3 counterfeit invoices undetected, and a compliance detection rate of

98.2%.

- (2) Experimental group: RPA embedded with OCR technology identifies invoice information automatically and connects with the national tax platform for verification, handling 1100 invoices per day with 100% counterfeit invoice interception rate and 15 times higher efficiency than manual work.

4.2.3. Tax declaration

- (1) Control group: Three tax accountants take turns logging into four tax bureau websites to fill forms manually; the full-tax quarterly declaration takes 5 working days with an overtime rate of 80%.
- (2) Experimental group: RPA extracts data automatically, calculates payable taxes, and submits declarations with one click; the whole process is shortened to 2.5 hours, the account closing cycle is cut down from 5 days to 1 day, and labor cost is reduced by about 70%.

4.3. Experimental period and data collection

The experiment lasts for six months, covering two complete accounting quarters, with continuous performance tracking of both groups. Collected indicators include business processing volume, single-item processing duration, error rate, overtime hours, and labor cost; all data are quantified and compared based on percentage scoring.

4.4. Comparison of experimental results

After a six-month experiment, relevant data are collected. The experimental group achieves an average efficiency improvement of 12 times, the error rate drops from 1.5% to zero, and the monthly labor cost is cut by approximately 65%, which verifies the prominent advantages of RPA robots in replacing repetitive financial manual work.

5. Conclusion

The adoption of RPA financial robots brings comprehensive innovation to the accounting industry, ranging from the operational layer to the functional layer. It shows outstanding advantages in manpower liberation, data accuracy guarantee, and decision support, yet full release of its value relies on coordinated improvement of process standardization, data quality, and operation management. Looking ahead, with further maturity of artificial intelligence and other technologies, RPA will realize in-depth integration with multiple intelligent functions and promote the transformation of accounting from post-event record keeping to real-time business insight.

Disclosure statement

The author declares no conflict of interest.

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