

# Chapter 4

## The Use of Robotic Process Automation in Brazilian Accounting Firms: A Study of the Perception of Accounting Professionals

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## **ABSTRACT**

*Recently, there have been changes in the work processes of Brazilian accounting firms, with the implementation of systems automation, the integration of accounts payable and receivable systems, and payroll systems with accounting systems. The objective of this study was to analyze the perceptions of Brazilian accounting professionals about the implementation of robotic process automation (RPA) in their work routines. RPA was considered a strategic tool that aims to optimize time and expand business. A quantitative and descriptive approach was adopted, using an online questionnaire on Google Forms, which was answered virtually by 210 professionals. The participants' opinions regarding the use of RPA, their experiences, benefits, and challenges faced were considered. It was concluded that RPA automates repetitive tasks and frees accounting professionals for strategic and more complex activities. This study contributes to the management of accounting firms by optimizing processes and routines, especially their productivity.*

## **1. INTRODUCTION**

Over the years, accounting has established itself as an essential discipline for the functioning and transparency of economic activities and for the development of society. It has allowed organizations to be comparable and, above all, provides information to decision-makers: partners, government, stakeholders, employees, and society in general. Along with social relevance has come the need to adapt to cultural molds and the evolution of assets and business models, and one of the transformations experienced by accounting has been the digital transformation, involving the adoption of digital technologies and tools to optimize and modernize accounting practices.

The advent of the digital age has seen innovations in various spheres. Driven by the widespread availability of knowledge and ease of access, these transformations have affected professions, human interactions and even social values. Consequently, work management has come to demand mastery of digital technologies as an essential requirement in organizations, whether for hiring processes, keeping a job or seeking promotions (Pauleski, 2023).

According to Ferreira (2022), the use of the internet and computerized systems makes it possible to improve procedures, providing greater speed and security for both companies and accounting professionals. The evolution of technological tools has had a significant impact on corporate environments, restructuring social and professional practices.

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