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Research Status and Prospects of RPA Applications in Finance

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Abstract

Robotic process automation (RPA) has been used in financial operations with clear rules and high repetitiveness, such as invoice verification, voucher generation, and bank reconciliation. This study reviews Chinese and international literature published since 2024 and summarizes research progress from three dimensions: application scenarios, changes in accounting and finance work patterns, and application limitations and optimization paths. Existing studies have reached a relatively consistent understanding of the conditions under which RPA is applicable, and cases from financial shared service centers provide relatively sufficient effectiveness data. Disagreements focus on the nature of changes in accounting functions and whether RPA is a transitional tool or a technology that will continue to evolve. Existing findings are dominated by case summaries and normative studies. Economic comparisons across scenarios, longitudinal studies of job changes, and empirical tests of governance frameworks remain insufficient, while the division of execution tasks and attribution of responsibility after RPA is combined with large language models require further study.

Keywords

robotic process automation, financial application scenarios, accounting functions, governance framework, intelligent finance

1. Introduction

In July 2026, the Ministry of Finance issued the Accounting Reform and Development Plan for the 15th Five-Year Plan Period (Draft for Comments), listing the accelerated digital and intelligent transformation of accounting as a key task for this period and proposing the prudent and orderly application of information technologies such as big data, large models, and artificial intelligence in accounting, management accounting, and internal control [1]. Operations with clear rules and high repetitiveness, such as invoice verification, voucher entry, and bank reconciliation, have gradually been assigned to software robots. Robotic process automation (RPA) has accordingly moved from a point solution toward process automation integrated with intelligent technologies. The changes involve not only processing efficiency but also the work content of frontline accounting positions and the role of financial personnel.

Existing studies on financial applications of RPA can be roughly divided into three categories. The first provides overall reviews. Tiron-Tudor et al. [2] reviewed RPA research in accounting and auditing and noted that findings on firm-level implementation processes remain scarce. The systematic review by Kassar and Jizi incorporated benefits, challenges, and drivers into a single analytical framework [3]. The second examines

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implementation conditions. Wang et al. [4] used analytical modeling to compare the total costs of RPA, enterprise systems, and manual processing, concluding that the optimal option depends on business volume and process complexity. Chinese studies have focused mainly on application scenarios and practical outcomes in specific industries. The third focuses on users. Teixeira et al. and Hoenderdos and van Triest examined adoption motivations through interviews and corporate cases, respectively [5][6]. Using the unified theory of acceptance and use of technology (UTAUT) model to analyze 100 South African practitioners, Thipe et al. identified a clear gap between awareness and actual use [7].

Existing studies mostly evaluate RPA as a general-purpose technology, while discussions of differences in application effects and implementation difficulties across financial scenarios remain scattered. Operations with fixed rules, such as invoice verification, do not operate under the same conditions as accounts receivable management, which requires cross-departmental coordination and involves more exceptions. Few studies compare their outcomes. Discussion of risks has also only recently begun. Eulerich et al. identified five types of risk. Two of these, using RPA as a temporary means of bypassing system deficiencies and the resulting loss of process knowledge, have rarely been addressed specifically in Chinese literature [8]. Specific changes in job-role fit and derivative problems during long-term operation also lack dedicated analysis [9].

This study reviews relevant findings from three dimensions: application scenarios, changes in accounting and finance work patterns, and application limitations and optimization paths. It also identifies issues requiring further research in each dimension.

2. Review of Literature on Financial Applications of RPA

2.1 Related Concepts and Theoretical Foundations of RPA

Process automation refers to the use of software, hardware, and artificial intelligence to transfer repetitive tasks in business processes that were originally performed manually to machines [10]. RPA was one of the earliest forms to mature. It simulates human operations in user interfaces to complete repetitive and rule-based tasks such as data entry, form filling, file transfer, and sending and receiving emails. The concept was proposed in 2012 by Pat Geary, then marketing director of the British vendor Blue Prism, and its origins can be traced to desktop automation software in the 1990s. The definition in Gartner's 2018 Hype Cycle report clarified a common misunderstanding: RPA integrates user-interface recognition with workflow execution, is itself software, and does not involve physical equipment [11]. In 2017, Deloitte launched the financial robot Xiaoqinren, introducing the technology into China's accounting and finance field. RPA was subsequently listed among the top ten information technologies affecting China's accounting industry for five consecutive years and consistently ranked among the top five. Jian Guo et al. , following Ping Cheng's characterization, called it a lightweight digital tool because it does not change the underlying structure of an enterprise's existing information systems, allowing automation to begin without disrupting the original architecture [12]. Qin Liu [10] divided the evolution of process automation into three stages: RPA, intelligent process automation (IPA), and hyperautomation, with progressively higher levels of automation, system integration, and intelligence. RPA itself has evolved from desktop deployment to servers and the cloud, from an assistive tool to an unattended virtual workforce, and, in recent years, has been combined with artificial intelligence to process unstructured data. IPA, proposed by McKinsey in 2017, refers to a combination of artificial intelligence, automation, and other technologies. Its dividing line from RPA is whether the system can learn autonomously and adapt to new rules. Hyperautomation, proposed by Gartner in 2019, covers the complete life cycle from process discovery to monitoring and reassessment.

Existing literature defines the technical boundaries of RPA along two paths. Qin Liu [10], starting from technical attributes, grouped its limitations into data types, decision-making capabilities, and environmental adaptability: RPA processes only structured data and explicit rules, cannot make judgments when encountering complex decisions and exceptions, and requires reconfiguration whenever a process or interface changes. Yuan Jin et al. , starting from implementation experience, reached a conclusion in the same direction: when RPA is applied to processes with frequently adjusted business rules, often-changing interfaces, or non-uniform data formats, the robot will stop because it cannot find processable input [13]. The two paths reach the same conclusion. Clear rules, high repetitiveness, large volume, and no need for complex human judgment therefore constitute four prerequisites for RPA application. Compared with research on technical boundaries,

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implementation research is weaker. After reviewing the literature on RPA in accounting and auditing, Tiron-Tudor et al. noted that studies of firm-level implementation processes remain scarce. Difficulties in implementation and preparation arise partly from practical conditions and partly from insufficient relevant education for accountants [2].

2.2 Application Scenarios of RPA in Finance

After reviewing Chinese practice, Yuan Jin et al. [11] identified four general scenarios: cross-platform data acquisition and transfer, repetitive operations in applications, data processing with complex logic, and human-machine interaction and collaboration. They argued that actual financial scenarios are often combinations of these four types. Qin Liu developed an application scenario matrix by intersecting digital-intelligence technologies with financial processes. The RPA application scope listed by scenario covers process automation in accounting, automated statement generation in financial reporting, automated budgeting, automated cost accounting, automated tax filing, automated receipt and payment of funds, and data checking, validation, and report-data acquisition in risk management. Strategic management and decision support are marked as unknown or pending development [14]. A comparison of the two classifications shows that RPA applications concentrate on the execution stage of financial processes and have not yet entered the analysis and decision-making stage.

2.2.1 Accounting and Accounts Receivable Scenarios

The specific RPA scenarios listed by Qin Liu [14] include scheduled invoice downloading, invoice matching, automated reconciliation, accounts receivable data import, intelligent bookkeeping, intelligent month-end closing, statement preparation, electronic archiving, completion of state-owned assets reports, and automated filing of various taxes. The exchange-rate update example given by Yuan Jin et al. [11] is more specific. A multinational company's general ledger system had no data connection with the exchange-rate publication website, so financial personnel originally had to collect central parity rates manually. After the robot was launched, the entire process, from determining working days and retrieving central parity rates to logging into the general ledger system, entering the data, and returning screenshots, required no human intervention. Jian Guo et al. [12] documented the complete implementation process at HY Water. The company deployed five types of robots for voucher generation, reconciliation, closing, statements, and financial analysis. It technically adopted a non-invasive solution integrated at the user-interface layer without changing back-end code, first launching the voucher-generation robot and then extending deployment to the other four types. Processing time for each travel-expense voucher decreased from 80 seconds to 35 seconds, reconciliation between the general ledger and business systems decreased from 8 hours to 30 minutes, and preparation of group financial statements decreased from 60 minutes to 15 minutes. The company saved a cumulative 250 person-days over the year, and data-processing accuracy exceeded 99.5%. The structure of working time changed accordingly. The share of financial personnel's time spent on accounting operations decreased from 70% to below 20%, while the share spent on process optimization, risk control, and decision analysis increased from 30% to over 80%.

Voucher processing, reconciliation, and settlement involve standardized documents, fixed rules, and large business volumes, which match the four prerequisites for RPA application. Accounts receivable management involves cross-departmental coordination and more exceptions, but existing literature rarely compares application effects between the two types of business.

2.2.2 Transformation Scenarios in Financial Shared Service Centers

Financial shared service centers centralize standardized operations and thus provide conditions for the large-scale operation of RPA. The financial shared service center of Group S documented by Yuan Jin et al. serves more than 200 subsidiaries and branches, processes more than 100,000 transactions per month on average, and operates for more than 14 hours per day during peak settlement periods [15]. The group formulated five scenario-selection criteria: high frequency and repetitiveness, clear rules, manual data transfer across heterogeneous systems, consistency with the goals of cost reduction, efficiency improvement, and business-finance integration, and controllable risks. On this basis, it built a matrix of digital finance employees covering more than 20 scenarios in five areas: funds, risk, budgeting, taxation, and accounting, with monthly closing and intelligent risk control implemented first. Monthly closing was selected because each of more than 200 entities closes its accounts once a month through more than 40 steps, with business volume rising sharply

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at month-end and the beginning of the following month while the rules remain relatively fixed. The regional Financial Shared Service Center A of Company Z documented by Hongyan Deng et al. covers more than 1,800 sets of accounts and more than 1,500 projects. Construction proceeded in three stages (point, line, and area), beginning with pilots in individual links such as settlement through direct bank-enterprise connectivity, extending to contract review and automated voucher preparation, and finally integrating self-developed modules [16]. By April 2025, 71 robots had been deployed across 20 types of scenarios, saving more than 6,000 labor hours per month on average. Contract-compliance review was organized into three lines of defense. More than 150 review points in six categories were established for contract signing, and more than 200 intelligent inspection items were established for contract performance. Robots issue warnings, which are then manually reviewed. The Sinopharm case documented by Tao Shen [17] provides a negative comparison. The company introduced RPA in 2019 and had developed nearly 300 processes by the end of 2021, but decentralized construction and duplicate development in some scenarios kept executor utilization below expectations [17]. It subsequently built a financial RPA capability center in three steps: sorting application scenarios, standardizing process design, and promoting construction and implementation. General scenarios are deployed centrally, individualized scenarios are deployed in a distributed manner, and companies at all levels share executor licenses. The case shows that an increase in the number of scenarios cannot improve overall automation efficiency without unified planning.

The selection criteria of the three companies are highly consistent, centering on high frequency, clear rules, and cross-system data transfer. However, their priority scenarios differ. Group S began with monthly closing, Company Z began with settlement and then moved to contract review, and Sinopharm first unified general scenarios. Each choice corresponded to the link consuming the most labor in the respective enterprise. Scenario lists are generalizable, whereas implementation order depends on an enterprise's own business structure. The analytical model of Wang et al. reaches the same conclusion: all three companies selected links with large business volumes and low process complexity [4]. Chinese cases often report implementation outcomes but seldom explain the basis for process selection.

2.2.3 Data Analysis and Practical Application Scenarios

The blank entries for strategic management and decision support in the application scenario matrix indicate that RPA itself has difficulty undertaking analytical and judgment tasks. Such scenarios depend on combining RPA with intelligent technologies. Xinjun Tang et al. regarded IPA as an advanced form of RPA. They argued that, with support from artificial intelligence, it adds visual, tactile, and perceptual capabilities to management accounting, and illustrated this expansion with three cases involving budget management, cost control, and supply-chain optimization [18]. Yasheng Chen and Jingjing Wen , by contrast, started from the limitations of RPA. They noted that it relies on preset scripts and lacks cognitive intelligence, so human intervention remains necessary in complex scenarios requiring subjective judgment, while unstructured data such as invoices, contracts, and emails account for a relatively high proportion of financial scenarios [19]. On this basis, they developed a financial process automation architecture based on the Model Context Protocol (MCP), using the semantic understanding and logical reasoning of large language models to drive execution actions, and validated it in three scenarios: inventory-cash auditing, related-party transaction identification, and automated completion of accounting forms. The research focus has accordingly shifted toward scenario selection. Qin Liu [14] regarded scenario selection as an investment decision in which projects with the highest returns and greatest probability of success are selected under limited resources. She proposed six design principles: genuine demand, quantifiable value, technical suitability, data readiness, human-machine collaboration, and system scalability. From the perspective of implementation failure, Yuan Jin et al. [13] reached a similar conclusion, arguing that applying RPA to processes with frequently adjusted business rules, often-changing interfaces, or non-uniform data formats is a selection error during requirements discovery.

3. Research on the Impact of RPA on Accounting and Finance Work Patterns

3.1 Changes in Accounting Functions

Ying He et al. divided the functional changes brought about by digital-intelligence technologies into three levels: reshaping basic functions, extending expanded functions, and breaking through transformational functions. The focus of work shifts from value representation to value creation, and accountants shift from

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information processors to value realizers [20]. Yin Yang viewed the same change from the perspective of business-finance integration. Shared finance assigns standardized basic work to financial robots, and the released personnel move into business-finance organizations, thereby expanding financial functions. However, the substance of business-finance integration does not change qualitatively; what changes is the means of information processing [21]. The former emphasizes reshaping and breakthroughs, whereas the latter regards the change as an extension of existing functions through new means. The two characterizations therefore differ. Empirical evidence comes from cases and questionnaires. Jian Guo et al. [12] reported that the share of time spent on accounting operations at HY Water decreased to below 20%. A questionnaire administered by Assidi et al. to 400 Tunisian academics and professional accountants showed that the adoption of artificial intelligence improved functions and responsibilities by 75.7%, while 63.2% of respondents were concerned about difficulties in change management [22]. The reduction in accounting time is supported by data, but none of the studies directly measured whether the released time was converted into analytical and decision-making capabilities. The discussions of Ying He et al. [20] and Yin Yang [21] also did not use empirical data.

3.2 Changes in Accounting and Finance Positions and Talent

Qin Liu and Yujie Yang [9] regarded digital finance employees centered on RPA as a new form of labor. They replace mainly simple, repetitive, and high-volume work, while human employees move toward work that places greater emphasis on thinking and decision-making. The authors also cautioned that the impact on the professional practice of human financial personnel must be considered as the digital workforce expands. For personnel who remain in their positions, the literature focuses on two directions: capability upgrading and capability loss. Ying He et al. [20] required accountants to master data analysis and digital-intelligence tools, understand information-system architectures, and improve cross-domain collaboration capabilities. Yuan Jin et al. [13], however, noted that once business processes are encapsulated in robots, processing rules are gradually forgotten. During job rotation, successors learn only how to operate the robots and have difficulty reverting to manual processing when a robot fails. Yong Wu et al. likewise found in the auditing field that reliance on tool outputs reduces experience accumulation and degrades professional judgment [23]. Changes in positions are also affected by individual willingness to use the technology. Hoenderdos and van Triest [6] found that employees are unwilling to submit requests to the RPA support team when they cannot see benefits, lack time or incentives, or worry that their jobs will be affected. In Thipe et al.'s [7] South African sample, social influence was the main predictor, while insufficient skills and training and resistance to change were the main barriers. Chinese literature on talent mostly presents lists of capabilities. Longitudinal empirical studies remain lacking on where frontline accounting personnel go after their work is replaced and on the duration of retraining for job transfers.

4. Limitations of RPA Applications and Optimization Paths

4.1 Practical Limitations of RPA Applications

After interviewing practitioners, Eulerich et al. [8] identified five categories of challenges: using RPA as a quick patch instead of repairing core systems, causing control and security problems, frequently underestimating actual costs, complex governance, and loss of process knowledge. Yuan Jin et al. [13] organized risks across four stages: requirements discovery, development, operation, and performance evaluation. These risks broadly correspond to the five categories. RPA's concealment of design defects in original processes, loss of process knowledge caused by black-box operations, and the easily overlooked cost of operation and maintenance correspond to three of the five categories. The conclusions of the two studies overlap substantially, but Yuan Jin et al. [13] devoted only one paragraph each to the concealment of process defects and the loss of process knowledge and did not analyze their causes. Drawing on the Chinese context, Songxia Liu and Yong Wu noted that small and medium-sized enterprises account for a large proportion of firms, information technology (IT) architectures have a low degree of standardization, and cost constraints are rigid. RPA applications therefore feature isolated scenarios and visible deployment risks, accompanied by uncontrolled robots and bad data caused by process changes. The expert estimate they cited placed the RPA project failure rate as high as 50% [24]. Comparative research is still lacking on how these limitations are distributed across industries and enterprises of different sizes.

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4.2 Optimization Paths for RPA Application Management

Drawing on human resource management theory, Qin Liu and Yujie Yang [9] mapped the management of digital employees onto a complete life cycle from demand analysis to idling and retirement. They argued that the demand-analysis, planning-and-design, and exit stages are the most similar to human resource management, whereas the expansion-and-optimization stage offers the fewest methods that can be borrowed. Starting from corporate governance and IT governance, Songxia Liu and Yong Wu [24] developed a framework focusing on five areas: use decisions, access and authorization, process changes, operation and maintenance, and security. They proposed separating duties between robots that perform incompatible tasks and granting each robot only the minimum data permissions required to complete its tasks. Several studies advocate unified management of decentralized development in terms of organizational arrangements. Yuan Jin et al. recommended establishing a dedicated RPA management organization and migrating robots run locally by nonprofessional developers to a unified control platform [13]. After comparing distributed, centralized, and federated models, Songxia Liu and Yong Wu [24] argued that the governance level should be higher than that of citizen developers and might even be higher than that of local teams. The Sinopharm capability center documented by Tao Shen , which deploys general scenarios centrally and individualized scenarios in a distributed manner, follows the federated model [17]. These frameworks consist mainly of principles. Songxia Liu and Yong Wu [24] also stated that their framework is more applicable to unattended robots, and its effectiveness in enterprises has not yet been empirically tested.

5. Research Review and Prospects

5.1 Progress and Disagreements in Existing Research

Existing studies have formed a relatively stable consensus on the conditions under which RPA is applicable. Operations with clear rules, high repetitiveness, large business volumes, and little need for human judgment are suitable for automation, and cases from financial shared service centers provide relatively sufficient effectiveness data. Disagreements focus on the nature of functional change and the positioning of RPA. Ying He et al. regarded functional change as reshaping [20], whereas Yin Yang regarded it as extension [21]. Yuan Jin et al. predicted that processes such as downloading bank statements would be replaced by direct bank-enterprise connectivity [11]. Yasheng Chen and Jingjing Wen advocated replacing preset scripts with an architecture driven by large language models [19], whereas Xinjun Tang et al. regarded IPA as an advanced form of RPA [18], emphasizing continuity in its evolution. In terms of evidence types, Chinese literature consists mainly of case summaries and normative studies, and most effectiveness data are reported by implementing enterprises. Interviews, questionnaires, and analytical modeling in international literature use samples from countries such as Portugal, South Africa, and Tunisia. Songxia Liu and Yong Wu noted clear differences in the degree of IT standardization between foreign RPA applications and those in China [24]. These conclusions require re-examination before being applied to Chinese enterprises.

5.2 Research Directions Requiring Further Development

Accounting operations and businesses such as accounts receivable management, which involve cross-departmental coordination and more exceptions, operate under different conditions. Combining the cost model of Wang et al. [4] with implementation data from Chinese shared service centers would allow the economics of RPA to be compared across scenarios. At the position level, future research should track where frontline accounting personnel go after their work is replaced and how their capabilities change, and test whether capability upgrading or capability loss predominates. Governance frameworks require enterprise-level testing of their implementation effects, and risks such as quick patches and process-knowledge loss also warrant dedicated research. After RPA is combined with large language models, reliability and the allocation of responsibility become new research questions. Yasheng Chen and Jingjing Wen noted a conflict between the randomness of large language model outputs and the compliance requirements of financial processing [19]. Yong Wu et al. documented a 2025 case in which the Australian affiliate of an international accounting firm produced at least 20 critical errors in a report because of model hallucinations [23]. Existing studies provide little discussion of the division of execution tasks between rule-driven RPA and generative models, the placement of manual review points, and the attribution of responsibility when errors occur.

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6. Conclusions

With respect to application scenarios, Chinese and international literature published since 2024 provides a relatively consistent definition of the conditions under which RPA is applicable: clear rules, high repetitiveness, large volume, and no need for complex human judgment. Applications concentrate on the execution stage of processes, while analytical and decision-making scenarios depend on combining RPA with intelligent technologies. Regarding changes in accounting and finance work patterns, case data support the reduction in accounting time, but disagreement remains over whether functional change constitutes reshaping or extension, and longitudinal research is lacking on where frontline accounting personnel go after their work is replaced. As for application limitations, Chinese and international studies identify broadly consistent risk categories, while governance frameworks consist mainly of principles and their implementation effects have not yet been empirically tested.

Future research can compare the economics of RPA across scenarios by combining implementation data from Chinese shared service centers and can examine the division of execution tasks and attribution of responsibility after RPA is combined with large language models.

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Conflicts of Interest

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