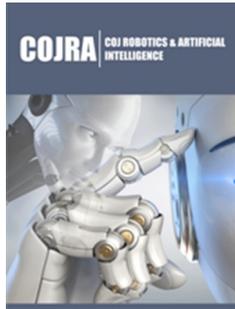


The Potential of Using Excel-VBA as a RPA Software in Accounting Firms in Taiwan

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Introduction

Taiwan is experiencing declining birthrates and changes in the social structure. It is facing operational difficulties in manpower recruitment such as a sharp drop in recruits and a high turnover rate of employees. The previous working environment that relied on a large number of laborers has become difficult to maintain. To deal with the shortage of manpower in accounting firms, developing digital technology and improving operational efficiency is a clear development direction to streamline manpower [1,2]. In the daily work of accounting, there is a constant influx of data to be processed every day, and Robotic Process Automation (RPA) is very suitable for introducing into accounting work to solve the advantages of repetitive, labor-intensive, high-repetition and other tedious operations. It can contribute digital labor force to enterprises.

At present, the BIG four accounting firms have introduced Robotic Process Automation (RPA) to assist audit work to improve efficiency and quality. Currently commonly used RPA professional software: UiPath, Blue Prism, Automation Anywhere, etc. are all good choices. However, if these software are to function, they still need to be imported and learned. And it involves the problem of integration with the familiar operation platform. Gao et al. [3] conducted a case study on the introduction of RPA by accounting firms. The conclusion points out that in the process of introducing RPA in the firm, employees will have difficulties in implementing it because it is difficult to understand the process or the nature of the process in detail. After the introduction, the utilization rate of employees and the acceptance of partner accountants are not high. Therefore, when the enterprise has not yet clarified the overall process of the enterprise and put forward a clear demand for RPA, Excel VBA is an RPA tool software that is very suitable for the enterprise to get started immediately. It can help enterprise employees understand RPA and overcome the embarrassing transition period.

In Taiwan, because Excel is popular and easy to process data, almost all high schools and universities teach MS series software. Therefore, accountants already know how to use Excel software in their daily work, so excel VBA (Visual Basic for Applications) is a very suitable application software for introducing RPA into the office. VBA has many advantages, such as easy-to-learn, flexible and powerful functions, and it can assist users to quickly automate repetitive tasks and improve work efficiency. Therefore, Excel VBA may be a very suitable tool for accounting students to learn RPA robot automation processes. In Taiwan, due to the universality of Excel, almost all high schools and universities teach MS series software. And because of its characteristics of data processing, accountants have been able to use Excel software in their daily work. Therefore, excel VBA has become a very suitable application software for importing into the office to develop RPA. VBA has many advantages, such as easy-to-learn, flexible and powerful functions, and it can assist users to quickly automate repetitive tasks and improve work efficiency. Therefore, Excel VBA may be a very suitable tool for accounting students to learn RPA robot automation processes .

Some accounting firms in Taiwan have been keenly aware that it is indeed a smart choice to import some routine work items into excel RPA for processing. For example: verification of bills and sending notification emails, automatic generation and printing of reports required by customers, automatic input of accounting data to generate tax declaration data, and generation of salary slips for remote workers. It is no longer necessary for employees to complete each transaction in person to achieve the purpose of accounting automation. In the past few years, most experts have predicted that the accounting industry will sound the death knell due to the development of AI, but recently most research institutions have revised their views. The comprehensive view put forward by Higgins [4] is that accountants, like other professionals, need more attention in the face of IT. Many places are worried about the issue of environmental adaptation, not about being replaced. The most important thing to introduce RPA into daily work is to have the concept of process. Knowing how to simplify is the most important thing is the ability to structure and systematize daily work. The more accounting firms with employees with this ability will eventually win [5,6].

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