

ABSTRACT

Technological advances in this day and age have a major effect on all areas of life, one of the affected areas is accounting, technological advances make the accounting process (recording) more sophisticated, one of which is Robotic Processing Automation (RPA), RPA is a tool that can help accountants work faster, more effectively and efficiently. RPA helps accountants' work to be automated. . The use of RPA brings good benefits to many companies that use it, RPA has a strategic impact on the company. However, RPA can also threaten the accounting profession.

This study aims to explore and find out the role and strategy of accountants in dealing with technological advances in “Robotic Processing Automation”. The aspects studied are the accountant's strategy in dealing with Robotic Processing Automation and the accountant's role in dealing with Robotic Processing Automation.

The research method used in this research is a qualitative method. This qualitative research uses in-depth interview methods and observations conducted by researchers, where researchers conducted interviews with employees of PT Mulia Sawit Agro Lestari (PT MSAL), where those interviewed by researchers were the accounting division of PT MSAL and already had three years of experience. The interviewees consisted of eight accountants of PT MSAL.

This study found that, accountants will not be replaced by RPA if accountants have a good strategy in dealing with RPA, such as adaptation to technological developments, have strong analytical power, and accountants must have and improve soft skills and hard skills in supporting work in accounting. The role of accountants will shift to more computerized and automated activities, this shift makes accountants have more value

This research is expected to be able to contribute so that readers can find out the strategies and roles of accountants in the future against the rapidly growing technological sophistication and robotic processing automation (RPA) in accounting which has not received much attention in previous studies. Researchers have suggestions for future researchers to be able to expand case studies regarding RPA throughout Indonesia which are not limited to accountant strategies and accountant roles.

Keywords: Robotic Processing Automation, accountant strategy, accountant's role