Review of: "Automating the Audit of Electronic Invoices With a Software Robot"

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Potential competing interests: No potential competing interests to declare.

The implementation of RPA in auditing electronic invoices is a significant application of technology in the healthcare sector. The article effectively highlights the challenges faced by the medical center and the potential benefits of automation in addressing these challenges. There are some comments to improve the article.

1. **Research Gaps**:

  - While the article effectively presents the case study of RPA implementation in auditing electronic invoices, it lacks a clear delineation of specific research gaps addressed by the study. Identifying these gaps would enhance the understanding of the unique contributions of the research.

  - For instance, the article could have explored gaps in existing literature related to RPA adoption in healthcare auditing processes, particularly focusing on electronic invoicing.

2. **Research Objectives**:

  - The research objectives are implied rather than explicitly stated. It would be beneficial to clearly outline the specific aims and objectives of the study, providing a roadmap for the research process.

  - Explicitly stating the research objectives would help in evaluating the extent to which these objectives have been achieved through the course of the study.

3. **Literature Review**:

  - The literature review provides a foundational understanding of RPA and its applications but lacks depth in discussing relevant theoretical frameworks or models.

  - Including discussions on theoretical underpinnings related to automation, audit processes, and technology adoption could enrich the literature review and provide a theoretical basis for the study.

4. **Methodology**:

  - The methodology section outlines the case study approach employed in the research, but it lacks detailed discussions on data collection methods, sampling techniques, and potential biases.

  - Providing more insights into the methodological rigor of the study, including validation processes and reliability checks, would enhance the credibility of the research findings.

5. **Analysis**:

  - The analysis section presents quantitative data on time and cost savings, which is crucial for assessing the impact of

RPA adoption. However, the analysis could benefit from more detailed statistical analysis and interpretation of the findings.

  - Exploring qualitative aspects such as user experiences, challenges encountered, and lessons learned during the implementation process would provide a more comprehensive understanding of the outcomes.

6. **Discussion**:
  - The discussion section effectively synthesizes the findings and relates them back to the research objectives. However, it could further elaborate on the implications of the results for theory and practice.
  - Engaging in a critical discussion of the limitations of the study, potential areas for future research, and practical implications for healthcare organizations would enrich the discussion section.

7. **Implication on Theory and Practice**:
  - The article briefly touches upon the implications of the findings for theory and practice but could provide a more in-depth analysis.
  - Exploring how the research contributes to existing theoretical frameworks, extends knowledge in the field of RPA adoption, and offers practical insights for healthcare practitioners would strengthen the implications section.

In summary, while the article effectively presents a case study of RPA implementation in auditing electronic invoices, there are opportunities for improvement in terms of clearly articulating research objectives, deepening the literature review, enhancing methodological rigor, conducting thorough analysis, and providing comprehensive implications for theory and practice. Addressing these aspects would enrich the research and contribute to its scholarly value.