

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 study aims to justify the need and benefits of using an electronic and automated system to verify the consistency between invoices recorded on Taiwan's E-invoice platform and those stored locally at the Chi Mei Medical Center. Additionally, it defines the term 'software robot'.

In paragraph #5 of the Introduction, I suggest reviewing the following sentences: "Since software robots are one of the young information technologies. Even executives of the Chi Mei Medical Center were afraid that their internal auditors can't accept the RPA technology." A comma in place of the period after the word "technologies" would improve this part of the text.

The article discussed the benefits of automating the audit of E-invoices using new robot software. It presented the results of the evaluation, which showed that the proposed bot could effectively save time and money for three branches of the Chi Mei Medical Center. The study also highlighted the number of invoices that were manually audited and recommended the adoption of cloud E-invoice data to further enhance the efficiency of the process.

Regarding the relevance of this article, I consider that the work was well conducted and well written, but it is an article about a trivial software implementation. It is undoubtedly a valuable article for other companies evaluating the feasibility of implementing something similar, as it can serve as an example that, according to the results, worked and brought beneficial results to the Chi Mei Medical Center. But in technical terms, there is no contribution. The small number of References, which is usually a bad sign in an article, is justified by the small number of new or relevant technical concepts presented throughout the article.