

Research on the Application of Intelligent Information Technology in the Teaching of Auditing

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Abstract. Modern intelligent information technology has been widely used in the teaching of auditing in colleges and universities. Based on the specific application of intelligent information technology, this paper conducts a questionnaire survey and combines data analysis to discuss the important role and specific implementation methods of intelligent information technology, and finally draws a research conclusion. The research significance lies in the application of intelligent information technology in audit teaching, which can make the teaching process more vivid and greatly improve students' self-learning and research abilities. It has good application effects and needs to be vigorously promoted. The contribution of this study lies in providing empirical analysis to guide educators on how to effectively apply and promote intelligent information technology in teaching.

Keywords: Intelligent information; Audit teaching ;Application

1 Introduction

The arrival of modern intelligent information technology will undoubtedly further promote the continuous progress of auditing teaching. The traditional education and teaching methods relying on mechanical memory and stereotypical imitation will be gradually eliminated, and the integration of modern intelligent information technology into the process of auditing in colleges and universities can not only make students develop comprehensively, but also improve the teaching level of teachers, and then provide impetus for the in-depth research of auditing teaching. Therefore, it is of great significance to study in detail the integration of university auditing teaching and modern intelligent information technology [1].

2 About Intelligent Information Technology

Information technology (IT) is people's information collection, storage, transmission, processing, processing and application of various technologies [1], the function of intelligent information processing technology is mainly to collect and process information, in the process of modern social development, its practical value is gradually recognized by the public.

As early as the early 90s of the 20th century, the United States began to launch the "Information Campus Plan", and China's digital campus construction started late, but it was very rapid. In February 2022, the Ministry of Education pointed out in its work points that it is

necessary to implement the strategic action of education digitalization, actively develop "Internet + education", and accelerate the digital transformation and intelligent upgrading of education [2]. The application of intelligent information technology is to introduce information technology into the campus through modern digital classroom, multimedia network teaching, campus network forum, online evaluation system and other means, and continuously improve the quality of teaching. In the teaching process, teachers can use intelligent information processing technology to understand the mastery of each student's knowledge points, and carry out systematic analysis in combination with the data they have, and at the same time put forward scientific and reliable suggestions, make up for students' weaknesses, and let students grow into talents suitable for social needs as soon as possible. At the same time, it provides teaching direction for the reform of teaching activities and promotes the intelligent and modern development of education [3].

The application of information technology in teaching mainly includes online courses, multimedia network teaching and other methods. In recent years, many schools have established their own micro-lesson platforms using multimedia information technology, and students can log in to the micro-lesson platform by themselves as long as they have mobile phones to learn by using fragmented time, such as waiting for the train at the station, before lunch break, etc. It greatly improves the learning efficiency, and you can also discuss an issue online or consult with the teacher. Multimedia network teaching, on the other hand, incorporates pictures, videos, animations and other elements related to teaching content into the courseware, concretizes abstract things through context creation, and presents teaching content more intuitively in front of students. This can strengthen the teaching interaction between teachers and students, make the teaching process more vivid and the teaching content more full.

3 The Important Role of Intelligent Information Technology

3.1 Enrich the teaching level

There are few teaching levels of auditing courses in modern universities, that is, basic knowledge and exercises, and students are prone to low interest when facing teaching content, which is not conducive to learning quality. Through the application of information technology, the teaching level can be richer, for example, the video of an audit project can be played, and the basic theoretical teaching and practical teaching can be carried out with the help of the video, so that students can fully appreciate the charm of the audit course [4].

3.2 Develop targeted teaching strategies

The teaching of auditing courses in modern colleges and universities has the characteristics of unified teaching standards, in fact, there are differences in students under congenital conditions, and it is more difficult to complete unified standards, and it is easy to produce negative psychology, resulting in poor learning quality. Through information technology, teachers can collect information about students and flexibly set teaching strategies tailored to students' current situation based on this information [5].

3.3 Help students understand

As mentioned in the above "enriching teaching levels", students do not know enough about the teaching content, but through information technology, relevant teaching projects can be carried out to help students understand the teaching content. Under this condition, the display of teaching content by information technology is very intuitive, and students can better understand the teaching content, which is different from the traditional teaching in which teachers explain the main points through oral methods, and has obvious advantages in effect [6].

4 The Specific Application of Intelligent Information Technology in Audit Teaching

4.1 Building an information platform

In order to better implement the teaching of auditing, schools need to build an information exchange platform, configure functions such as data upload and download, and information exchange, which are used to connect teachers and students and meet the needs of teaching. Teachers upload teaching materials to the platform for students to download and use at any time, which can break through the time and space limitations of traditional classroom teaching.

At the same time, with the help of the information exchange function, education and consultation work can be carried out outside the classroom time, and students can use the fragmented time to learn according to their own wishes, realizing the role of enriching the teaching level.

4.2 Application of intelligent information technology

In the modern auditing teaching system, teachers can collect the specific information of each student's personality characteristics, and then import these data into intelligent information technology, use such technology to analyze students' comprehensive quality, learning preferences, and formulate targeted teaching strategies around the analysis results [7]. For example, in the teaching of "application of importance level" in auditing, teachers use "big data technology" as an intelligent information technology system, through the data collection in daily teaching, they are supported by analytical information, and after being introduced into the system, they understand that there are great differences in the learning and innovation ability of current students A and B, and their understanding of the "importance" of auditing is different, and different measures are adopted in teaching strategies accordingly [8].

4.3 Application of multimedia technology

Multimedia technology is also a kind of information technology, the teaching video shot by the teacher is its information performance, the information platform also has a graphic display form and adjustment function, under this condition teachers can be in the teaching video design according to the interests of students, the use of form adjustment function to design, and then with related graphic explanation, students in learning has a high degree of concentration, but also easy to understand. For example, in the teaching of "Identified Target

Theory", teachers designed teaching videos in the form of cases and equipped with graphic explanations, and students' concentration in teaching was good.

5 Empirical Analysis of The Application Effect of Intelligent Information Technology in Auditing Teaching

5.1 Questionnaire design, distribution and collection

The research group first conducted a pre-investigation, a total of 50 questionnaires were distributed in the pre-survey, 48 complete questionnaires were recovered, and the recovery rate was 96, and the formal investigation was carried out in the three majors of auditing, accounting and financial management of undergraduate colleges, with a total of six classes of students as survey objects. Students responded anonymously to the questionnaire, and the questionnaire was designed according to the 5-level (Likert scale) scale, with "good/very satisfied" option 5, "good/satisfactory" option 4, "fair" option 3, "not very good/not very satisfactory" option 2, and "poor/very unsatisfactory" option 1.

A total of 350 questionnaires were distributed and collected by all members, and 290 were successfully recovered, the response rate was 83%, of which 226 were valid . The distribution of majors is: 70 majors in auditing, 78 majors in accounting, and 58 majors in financial management. The questionnaire involves four aspects, namely: (1) modern digital classroom, (2) multimedia online teaching, (3) campus network forum, (4) online evaluation system, etc., and finally displays opinions or suggestions in the remarks column. The data processing software is Stata16.

5.2 Analysis of the reliability and validity of the survey results

The results of the reliability and validity tests are shown in Table 1. In this paper, the Cronbachs alpha coefficient was used to test the reliability of the questionnaire [7]. The larger the α , the higher the reliability, and the better the consistency of the questionnaire. The test result in the table is α 0.966, which is greater than 0.8, which has high confidence and use value. The validity test of the questionnaire uses the Kaiser-Meyer-Olkin test and the Bartlett's sphericity test, and the results show that the KMO test value is 0.946, and the validity of the questionnaire is generally above 0.5. The Bartlett's sphericity test is significant at level 1, indicating that the validity of the questionnaire meets the requirements through the test.

Table 1. Reliability and validity tests

Items	48	Cronbach's Alpha	0.966
KMO Measure			0.946
Bartlett's		Approx. Chi-Square	5.659E2
		df	946
		Sig.	0.00

5.3 Survey results and analysis

5.3.1 Descriptive statistics

It was performed on the main data collected by the valid questionnaire, and the analysis results are shown in Table 2.

Table 2. Descriptive Statistics

questions	Items	Valid questionnaires	Min	Max	Mean	S D
(1)	1-15	226	1	5	4.131	0.842
(2)	2-7	226	1	5	3.843	0.992
(3)	3-8	226	1	5	3.723	0.812
(4)	4-10	226	1	5	3.983	0.927

Note: In the table(1) modern digital classroom, (2) multimedia online teaching, (3) campus network forum, (4) online evaluation system.

5.3.2 Analysis and discussion of results

(1) Modern digital classroom. The data shows that the average value is greater than 4, indicating that in terms of audit teaching, modern digital classroom has the advantage of teaching effect. The lowest score was given on the influence of the arrangement of desks and chairs in the classroom on the formation of a good atmosphere for research and communication, indicating that students thought that this arrangement of desks and chairs was not conducive to discussion. (2) Multimedia network teaching. The statistical results in the table show that the average value is close to 4. Explain that multimedia resources need to be continuously supplemented and updated. (3) Campus network forums. The average value was 3.723, indicating that students had poor learning initiative after class and tended to sharpen their guns in battle. (4) Online evaluation system. The average value was 3.983, such as teacher-student interaction, online information feedback timeliness issues, online seminar evaluation, etc. The problem exposed is that teachers only apply smart classrooms to carry out teaching activities based on their own understanding and interests, and do not deeply and systematically study how to effectively play the supporting role of smart classrooms to truly solve the bottleneck problem of teaching and learning. In general, students acknowledge the information resources provided by the school, Intelligent information technology can ensure better learning results and make learning more convenient for students.

In addition, the comments and suggestions column in the remarks section are mainly suggestions for improvement made by students to teachers, hoping that teachers will keep up with the pace of the times and introduce the latest and cutting-edge knowledge content in a timely manner, strengthen ideological and political education for students, and hope that teachers can mobilize students' initiative in the classroom; I hope to control the time of teacher-student interaction, not too long or too short.

6 Guarantee Requirements for The Teaching of Intelligent Information Technology Applied Auditing

6.1 Management input in colleges and universities

The deep integration of new technologies and education puts forward higher requirements for colleges and universities, whether it is funds, equipment or personnel, it requires a lot of investment. At the same time, relevant systems and measures need to be developed to provide strong guarantees. At the university level, network construction, platform development, personnel training, etc. require a lot of investment. The construction of the information laboratory also needs to be guided by the teaching needs of auditing to achieve content presentation, resource management, timely interaction, and intelligent situation awareness, and promote the collaborative development and deep integration of information technology and experimental teaching [9].

6.2 At the teacher level

Improve teacher literacy and achieve precise teaching. Teachers should correctly understand the advantages and limitations of technology, comprehensively improve AI literacy, and avoid blindly following the judgment of AI and the emergence of new digital divides. Some teachers are satisfied with the status quo, learning is superficial, and their familiarity with new technologies and application level need to be improved; Some teachers are afraid of using new technologies and are not highly motivated to carry out teaching reform and innovation. The real landing of technology also depends on teachers participating in a large number of technical skills training, and constantly applying and widely practicing in teaching. In addition, ideological and political education is also strengthened for students, so that students majoring in auditing should achieve every judgment and every decision required by our auditing standards to be substantive and formally independent [10].

6.3 Moral and ethical aspects

Adhere to the mission of educating people, and implement the establishment of morality and cultivation of people. Teachers should actively explore effective forms of promoting moral education in a smart teaching environment and continuously enrich the connotation of education. Improve knowledge, update concepts, reshape roles, and comprehensively enhance the awareness and level of ideological and political education. As relevant laws, regulations and supervision have not yet been perfected, the lack of integrity and moral and ethical issues have also been exposed behind the development of new technologies, which have brought various worries and troubles to teachers and students. Integrity is an important cornerstone of online ethics. Some college students usually study without hard work, and they cheat or even substitute exams when they are close to the exam. These false and dishonest behaviors greatly promote students' negative thinking of unearned gain, which is very detrimental to the cultivation of students' moral character .

Teachers should systematically develop high-quality ideological and political content of the curriculum, and truly educate people with culture and morality. Help students establish a correct world view, outlook on life and values, have good moral character, and enable them to consciously act in accordance with moral norms without supervision.

6.4 Network security

The development of information technology has also exposed the problem of privacy leakage of teachers and students, and the network has collected a large number of personal information and teaching data of teachers and students, which is easy to increase the risk of user information data leakage and bring more challenges to the privacy protection of teachers and students[11].

Therefore, we continue to strengthen network security and data security governance to ensure that technology applications are safe, reliable and controllable. Strengthen research on relevant laws, regulations, and social issues, and establish and improve laws, regulations and institutional systems to ensure the healthy development of technology. In the teaching of auditing, teachers should pay attention to respecting and protecting privacy in the process of teaching data collection and use, and provide students with a healthy, safe and secure online teaching environment[12].

7 Conclusion

The overall effect of intelligent information teaching methods and teaching practices is better. Advocate the promotion and application of auditing in the teaching of auditing. Teachers should widely use intelligent information teaching methods, use modern information technology, use various teaching technology platforms to teach, and can also combine WeChat, Tencent, etc. to open online discussions. Distance online teaching during special periods or regular holidays overcomes space constraints and improves the efficiency of resource utilization, which is more conducive to cultivating students' habits of independent learning and cultivating the scientific spirit of independent thinking and independent research[13].

In addition, auditing is a very professional and practical work, many important decisions need the professional judgment of the auditor, so the life outlook and value education of auditing students is particularly important, teachers need to explore the ideological and political elements contained in the teaching process of auditing, take the audit project as the carrier of video cases to carry out life outlook and value education, and carry out cultural self-confidence education with the historical origin and development of Chinese auditing.

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