Methods: The total score obtained by adding the scores of Bai and SAS items needs to be multiplied by 1.19 and 1.25 respectively, and then rounded to obtain the final Bai score and SAS score. For all data obtained before and after the intervention, Excel and SPSS25.0 were used for calculation and analysis.

Results: Figure 1 shows the changes in Bai and SAS scores before and after the intervention. It can be seen that with the progress of the intervention experiment, the Bai scores of college students showed a gradual downward trend, from severe anxiety symptoms to mild anxiety. As for the change trend of SAS score, the anxiety of college students has been significantly improved.

Conclusions: The informatization development of the integration of industry and education in colleges and universities can reduce the Bai score and SAS score of college students in the process of practical application, and effectively alleviate their anxiety.

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ENTERPRISE ACCOUNTING AUDIT RISK AND THE CONSTRUCTION OF INFORMATION AUDIT SYSTEM UNDER THE OBSTACLE OF THINKING LOGIC

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Background: Thinking logic disorder means that patients’ thinking lacks or loses inherent logical connection, and their thinking is in a pathological state, which is difficult to be understood by normal people. Among the manifestations of thinking logic obstacles, it mainly includes four different types: symbolic thinking, new words, logical fallacy thinking and sophistry thinking. Symbolic thinking refers to the abstract processing of a specific thing to obtain an abstract concept. In normal symbolic thinking, tradition and habit are the basic basis in the symbolic process. In pathological symbolic thinking, what is used to represent abstract concepts cannot be understood by others. New works of words refer to that patient with thinking logic disorder can create some words, graphics and symbols that only they can understand. Patients have given them a certain special meaning, and although it is difficult for others to understand, patients think others should understand. Logical inversion thinking refers to that patients take the existing logical obstacles in the process of thinking association as the main feature, and show the characteristics of bizarre reasoning process and inversion of cause and effect on the basis of lack of premise and logical basis. Sophistry thinking mainly refers to that the patient’s view on a certain problem seems reasonable, but it will be found that its view is completely illogical, lacks basis and rationality.

Under the obstacle of thinking logic, there are great disadvantages in the construction and research of enterprise accounting audit risk and information audit system, which are embodied in three aspects: market competition and legal loopholes, auditors’ ability and auditors’ sense of responsibility. The reasons leading to the risk of enterprise accounting audit have a certain diversity, mainly covering three different levels: the rapid expansion of audit object and audit scope, the lack of perfection of social system, and the fierce market competition in the finance and taxation industry. In essence, the rapid expansion of audit objects and audit scope is mainly caused by the continuous promotion of the process of economic integration. The communication between domestic and international platforms is gradually strengthened, which promotes the international development of enterprise business, making the accounting and audit industry more responsible and facing greater challenges. The lack of perfection of the social system is mainly reflected in the continuous development of accounting audits. The policies and laws of fiscal and tax audit are difficult to effectively restrict the accounting audit and increase its risk. The market competition in the finance and taxation industry is intensifying, and the old accounting and audit methods are difficult to meet the diversified needs of relevant work.

Objective: To explore the changes of enterprise accounting audit risk before and after the improvement of thinking logic obstacles, and put forward targeted measures for the construction of an information audit system, in order to improve the accounting audit process and improve the effectiveness of accounting audit work.

Research objects and methods: Auditors from four enterprises were selected as the research object. There were 15 auditors in each enterprise, a total of 60. Using the Naive Bayesian algorithm, this paper makes data mining and analysis on the enterprise accounting audit risk before and after the improvement of thinking logic obstacles.

Research design: Take the market competition and legal loopholes in the enterprise accounting audit
risk, the ability of auditors and the sense of responsibility of auditors as the evaluation indicators, and make
60 auditors rate the risk of each evaluation index. The risk level is divided into four different levels, i.e., no
risk, low risk, medium risk and high risk, which are expressed as 0-3 from low to high.

**Methods:** The combination of matrix analysis and comparative analysis was used to explore the
evaluation results of auditors’ risk level before and after and the improvement of thinking logic barriers.

**Results:** Before and after the improvement of thinking logic barrier, the role of enterprise accounting
audit risk showed some differences. Before the improvement of the thinking logic barrier, auditors’
professional level and sense of responsibility in daily audit work were affected to varying degrees, and their
risk rating results were 3 respectively. Audit risks at all levels are embodied in the low level of professional
ability of auditors and poor mastery of professional knowledge, theory, and practical ability, which makes it
difficult to effectively ensure the accuracy and reliability of enterprise accounting audit results. The
accounting audit work is complicated, and the relevant knowledge changes with each passing day. It is
difficult for some auditors to insist on continuous training, learning and serious work, which increases the
risk of enterprise accounting audit work. After the improvement of the thinking logic barrier, the risk
evaluation value of each evaluation index has decreased to 0, 1 and 1 respectively, indicating that the risk
level of enterprise accounting audit has decreased to no risk or low risk level. See Table 1 for details.

**Table 1.** Enterprise accounting audit risk evaluation results before and after the improvement of thinking
logic barriers

<table>
<thead>
<tr>
<th>Risk evaluation index</th>
<th>Before improvement</th>
<th>After improvement</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Risk rating</td>
<td>Number (%)</td>
</tr>
<tr>
<td>Market competition and legal loopholes</td>
<td>2</td>
<td>13 (21.67)</td>
</tr>
<tr>
<td>Auditor competence</td>
<td>3</td>
<td>24 (40.00)</td>
</tr>
<tr>
<td>Auditors’ sense of responsibility</td>
<td>3</td>
<td>23 (38.33)</td>
</tr>
</tbody>
</table>

**Conclusions:** The risk of enterprise accounting audit under the thinking logic barrier is mainly reflected
in three levels: market competition and legal loopholes, auditors’ ability and auditors’ sense of
responsibility, and its risk level are in a high-risk state. By improving the thinking logic barrier, the risk
evaluation level of three different levels can be effectively reduced, based on this, we can realize the
construction of an information audit system and ensure the smooth development of enterprise accounting
audit.

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**BASED ON THE TRANSFORMATION OF READERS’ ANXIETY TO LIBRARY SERVICE IN THE READING PROMOTION OF UNIVERSITY SMART LIBRARY**

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**Background:** Since entering modern society, with the rapid change of life mode and the intensification of
social competition, anxiety has become a common problem in daily life. Anxiety psychology, as a
psychological disease, has not been widely concerned, but it has an important impact on all fields of society.
From the perspective of conceptual analysis, anxiety is mainly due to the tension and fear derived from the
inability to achieve their own goals or overcome the potential threats around them. Being anxious for a long
time will not only frustrate people’s self-esteem and self-confidence, but also distract people’s attention,
and then have a negative impact on people’s normal daily life. From the physiological level, the increase of
psychological anxiety is the result of disturbing brain memory and thinking, making people show anxiety,
tension, indecision and disturbing emotional changes. Anxiety can lead to neurological dysfunction, mental
illness or abnormal anxiety. However, if these manifestations are excessive, they will evolve into anxiety
disorders, even physical and language stiffness, mental breakdown, or common mental diseases in medicine,
which will undoubtedly bring great threats and challenges to people’s body and mind, study and work. At
the same time, anxiety, as a common and common psychological disease, also has an important impact on
people’s judgment and thinking in their daily life, that is, people in a state of anxiety will not be able to
deviate from the normal track of daily life and fall into a kind of self-repression that cannot extricate
themselves, so it is difficult to practice their goals, and linger in place in depression. Relevant studies have
pointed out that the anxiety of different groups or occupational groups will have a negative significance to