

communication adaptability before the first major reform of the company according to the historical archives kept by the enterprise (the percentage system, less than 60 points are considered to have communication adaptability disorder), and then select 23 people who had communication adaptability disorder at that time and are currently in service as the research object. The personnel department is required to score the current communication adaptability of these employees again according to relevant data, and the standards of the previous and subsequent scoring should be consistent. After scoring, the researchers interviewed each person to understand their changes in their communication skills and their views on the reform of the company.

Results: In the experiment, the measurement type characteristics were displayed in the way of mean \pm standard deviation, and the *t*-test was carried out, and the significance level of the difference was taken as 0.05. See Table 1 for the two scoring results.

Table 1. Statistical results of two scores of subjects

| Statistical items | First score | Second score | <i>P</i> |
|---|----------------|----------------|----------|
| Score | 52.4 \pm 4.8 | 68.9 \pm 3.7 | 0.002 |
| Severity of communication adaptation disorder | Light | Nothing | - |

Note: The “severity of communication adaptation disorder” in Table 1 is given by the personnel of the personnel department according to the scoring data of the tested object.

It can be seen from Table 1 that after many times of company reform, the severity of communication adaptation disorder of the company’s marketing personnel has been significantly alleviated. The second scoring data shows that the remaining personnel no longer suffer from the symptoms of communication adaptation disorder as a whole, because at this time, the average score of communication adaptation disorder of the research object is 68.9 points, which is higher than the threshold of 60 points.

Conclusions: In order to study the impact of e-commerce enterprise innovation and Reform on marketers suffering from communication adaptation barriers in enterprises, this study designed and carried out a data survey action. By analyzing the symptom severity score data of the marketing personnel who have been employed in the selected enterprise for more than 10 years and have communication adaptation disorder, it is found that the severity of communication adaptation disorder has been significantly alleviated after many companies’ reform processes. The interview found that this is because after the enterprise reform, the marketing personnel are required to go out of the office and have more contact with offline suppliers and retail stores, which indirectly promoted the improvement of their communication skills. However, the research object also reflected that the cost of this reform is that the turnover rate of marketing personnel suffering from communication adaptation barriers is large, which increases the cost of human management and training of the company. Therefore, this study proposes that when carrying out reform activities, e-commerce enterprises can devote part of their energy to the communication and adaptation of marketing personnel, and take measures to train and provide psychological counseling to those who cannot adapt in time, so as to reduce the loss of human resources.

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ANALYSIS ON THE RELIEVING EFFECT OF RURAL TOURISM DEVELOPMENT ON TOURISTS’ ANXIETY

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Background: At present, the number of people with anxiety disorder in China is increasing. The following introduces the specific contents of anxiety disorder, and then leads to a potentially feasible solution. Anxiety refers to the negative and complex emotional states such as tension, uneasiness, worry and worry caused by possible dangers, losses and threats in the future. Its main clinical manifestations include panic disorder, such as sense of near death, sense of loss of control, sense of mental collapse, and physical symptoms of panic attack, such as rapid heartbeat, diarrhea, dizziness, etc. Followed by generalized anxiety disorder, which is divided into mental anxiety, physical anxiety Symptoms of motor restlessness of nerves and muscles. At present, the treatment of anxiety symptoms is mainly based on professional psychological guidance, and those with serious symptoms can be treated with drugs. In recent years, with the promotion of China’s rural revitalization strategy, the rural tourism industry has shown a vigorous

development trend, which not only reduces the development gap between urban and rural areas to a great extent, but also provides favorable conditions for dealing with the “three rural” issues. At the same time, according to the planning of rural revitalization tourism development, in theory, rural tourism can help alleviate the anxiety of tourists, but whether this conclusion is reasonable needs experimental data to prove.

Objective: Through the social experiment based on questionnaire survey and rural tourism reform, to explore whether the new rural tourism after the reform can help alleviate the anxiety of tourists under the Rural Revitalization Strategy.

Subjects and methods: Taking 10 administrative villages in China that have a certain rural tourism industry but have not carried out tourism reform based on rural revitalization strategy as the research object, these administrative villages are divided into experimental villages and control villages, with 5 villages in each group. After grouping, the overall economic, population, transportation and other basic development conditions of the villages in each group shall be counted. The experiment can be continued only after confirming that there is no significant difference between the two basic development conditions. Otherwise, the experiment shall be suspended and the groups shall be divided again. The village government of the experimental village is required to carry out the reform of rural tourism around the national rural revitalization strategic plan. The main contents of the reform are to improve and adjust the amusement settings of rural tourist attractions, carry out characteristic tourism cultural services according to local cultural characteristics, and train the employment skills of local tourism practitioners. The villages in the control group did not carry out corresponding reform, but only maintained the status quo. The reform of rural tourism lasted six months. Before and after the reform, after the completion of the reform, it is necessary to select 100 tourists from the two groups of villages (20 tourists from each village) and conduct SAS (Self-rating Anxiety Scale) test to understand the changes of tourists’ psychological anxiety before and after the reform. After the completion of the test after the reform, tourists need to be interviewed to understand the reasons for the change of their psychological anxiety.

Results: After the test, the effective and complete data were entered into the computer and SPSS22.0 was used for statistical analysis, and the results are shown in Table 1. Note that all measurement type features in the study are displayed in the form of mean ± standard deviation for *t*-test, and counting type features are displayed in the form of number or proportion of number for chi-square test. The significance level of difference is taken as 0.05.

It can be seen from Table 1 that before the tourism reform, the *P* value of SAS score data *t* test of tourists to the two groups of villages was 3.581, which was much higher than the significance level of 0.05. It is considered that the data difference is not significant, which also means that the data after the experiment has sufficient comparability. After completing the SAS test, the score of tourists in the two groups is 47.05, which is significantly lower than that of the control group (*P* = 0.05).

Table 1. Statistical results of SAS data of tourists in two groups of villages

| Investigation time | Experimental village | Control village | <i>P</i> |
|-----------------------------|----------------------|-----------------|----------|
| Before tourism reform | 56.2±5.5 | 56.2±4.8 | 3.581 |
| After the reform of tourism | 47.0±4.2 | 52.4±5.7 | 0.015 |
| <i>P</i> | 0.002 | 0.023 | - |

Conclusions: In order to analyze whether the new rural tourism after reform can help alleviate the anxiety of tourists under the rural revitalization strategy, this study carried out a social experiment based on questionnaire survey and rural tourism reform. The experimental results show that before the tourism reform, the *t*-test *P* value of SAS score data of tourists to the two groups of villages is 3.581, which is far greater than the significance level of 0.05. It is considered that the data difference is not significant. However, after the tourism reform of the experimental village group is completed, the *P* value of the *t*-test of the tourists’ SAS score data of the two groups is 0.015, which is less than the significance level of 0.05. The data difference is significant, and the SAS score of the tourists in the experimental village is 47.0, which is 5.4% less than that of the control group. The data show that after the reform of rural tourism in reference to the tourism psychology of tourists, tourism in these places can alleviate the anxiety of tourists. After interviewing tourists, it is found that the main reason for the relief of anxiety is to receive more satisfactory comprehensive services in the tourist destination and feel the warm and professional reception of local residents.

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CORRELATION BETWEEN FRONT-LINE AUDITORS' PSYCHOLOGICAL STRESS AND AUDIT QUALITY

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Background: Audit plays an irreplaceable role in maintaining the normal and healthy development of enterprises in the economy. The focus of audit work is to ensure the quality and efficiency of audit results. For front-line auditors, the quality of audit work directly depends on their work ability and work level, and their work quality also determines their future development direction and potential development space. However, due to the high work pressure, the lack of cooperation between the personnel of the docking unit, low work income and less free time, the front-line auditors generally have varying degrees of psychological pressure, which will have a great negative impact on the audit quality of the front-line auditors. Experts and scholars in the industry have carried out a large number of relevant research on this problem, but most of them focus on theoretical analysis, and the research results of cross validation of theoretical analysis results combined with social experiments are still quite rare. Therefore, this study focuses on the impact of grass-roots auditors' psychological pressure on audit quality, in order to provide some useful reference and constructive suggestions for reducing front-line auditors' psychological pressure and improving their happiness in life and work.

Objective: To understand the psychological stress of front-line auditors in China, as well as various core internal and environmental reasons for psychological stress through offline interviews, telephone communication and data analysis. After knowing this information, combined with the expert consultation results, this paper puts forward some suggestions and countermeasures that are conducive to reducing the overall psychological pressure of front-line auditors and improving their sense of life and work satisfaction, for the reference of relevant parts.

Subjects and methods: Through offline interviews and telephone communication, we communicated with 58 domestic front-line auditors to understand the psychological pressure of front-line auditors in China, as well as various core internal and environmental reasons for psychological pressure. Then purchase the desensitization survey data of domestic front-line auditors in recent five years from a domestic public database. The core data required in this purchase data set is characterized by the SCL-90 (Symptom Check list 90) scoring data and audit quality scoring data (percentage system) of the recorded auditors. It should be explained that the audit quality scoring data is generated by the domestic audit expert group according to the same evaluation criteria. Clean the data set, remove the samples with missing features and samples with obvious errors in some feature values, and then conduct correlation analysis on the data set by person correlation analysis method. The significant correlation level is 0.05. It is stipulated that when the absolute value of correlation coefficient is in the range of 0.9-1.0, 0.6-0.8, 0.4-0.6 and 0-0.4, it is considered that there is very strong correlation, strong correlation, medium correlation and weak correlation between the tested features.

Results: The collected data sets were processed according to the designed data processing and analysis method. The correlation analysis results are shown in Table 1.

Table 1. Correlation analysis results between SCL-90 factor scores of front-line auditors and audit quality scores

| Project | Correlation coefficient | Relevant level | P |
|----------------|-------------------------|------------------------------|-------|
| Somatization | -0.23 | Weak correlation | 0.421 |
| Obsession | -0.54 | Medium correlation | 0.017 |
| Susceptibility | -0.65 | Strong correlation | 0.024 |
| Depressed | -0.93 | Extremely strong correlation | 0.003 |
| Anxious | -0.91 | Extremely strong correlation | 0.002 |
| Hostile | -0.74 | Strong correlation | 0.009 |
| Terror | -0.20 | Weak correlation | 1.174 |
| Paranoid | -0.17 | Weak correlation | 1.385 |
| Psychotic | -0.09 | Weak correlation | 2.649 |

It can be seen from Table 1 that the statistically collected data show that the SCL-90 obsessive-compulsive disorder, sensitivity, depression, anxiety and hostility factors of front-line auditors are significantly correlated with their audit quality score data, and there are negative correlations of medium