

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

correlation, strong correlation, very strong correlation and strong correlation grade respectively. At the same time, the *P* values of Pearson correlation between SCL-90 somatization, phobia, paranoia and psychosis factors of front-line auditors and audit quality score data are far greater than 0.05, which is considered not to have significant correlation.

Conclusions: In order to understand the correlation between various psychological stress problems of front-line auditors and the quality of auditors' audit work, the survey data of desensitization of front-line auditors in China in recent five years were purchased from a domestic public database for Pearson correlation analysis. The analysis results show that the SCL-90 obsessive-compulsive disorder, sensitivity, depression, anxiety and hostility of front-line auditors are significantly correlated with their audit quality score data, and there are negative correlations of medium correlation, strong correlation, very strong correlation, very strong correlation and strong correlation grade respectively. At the same time, there is no significant correlation between SCL-90 somatization, phobia, paranoia and psychosis of front-line auditors and their audit quality. The interview with auditors found that the main reasons for their psychological pressure at work are that the personnel of the docking unit do not cooperate to carry out work, heavy work tasks and low work income.

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RESEARCH ON THE PROMOTING EFFECT OF COLLEGE PHYSICAL EDUCATION CURRICULUM REFORM ON STUDENTS' MENTAL HEALTH

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Background: As domestic economic growth slows down and COVID-19 continues. The mental health problems of contemporary college students are increasing due to the psychological contradictions caused by poor academic performance, improper handling of social relations, employment pressure and love problems. The main manifestations of college students' mental health problems are: compulsion, interpersonal sensitivity, depression, anxiety, hostility and other symptoms. In addition, relevant research shows that, about 20% of college students in some domestic universities suffer from different degrees of psychological maladjustment. Psychological disorders and other problems. At present, the psychological problems of college students have attracted more and more attention of college educators and society. Many pedagogical experts have also put forward a variety of solutions to this problem, and some countermeasures have begun to be implemented in the education reform of colleges and universities. However, researchers do not pay enough attention to physical exercise in improving the mental health level of college students, and physical exercise has been proved to play an obvious role in improving the psychological status of exercisers. Therefore, this study attempts to analyze the impact of college physical education curriculum reform on students' mental health based on the current situation of students' psychological needs and psychological problems.

Objective: To understand the overall situation of college students' mental health in China through telephone or offline communication with front-line backbone physical education teachers, pedagogy majors and psychology experts. Then a physical education curriculum experiment based on physical education teaching reform is designed and carried out to verify the specific impact of college physical education curriculum reform on students' mental health based on students' psychological needs and psychological problems.

Subjects and methods: A number of front-line backbone physical education teachers, pedagogy majors and psychology experts were selected from China for telephone or offline communication in order to understand the current mental health level of domestic college students and common mental health problems. Then select a nationally representative university in terms of teaching ability, teaching fund support, teachers and students' learning ability from China, and then select 200 students as the research object, and divide them into experimental group and control group, each group includes 100 students. First, make basic information statistics for the two groups of students to ensure that there is no significant difference in the basic information of the two groups of students. If there is a significant difference, you need to regroup. Then the two groups of students were taught physical education, and the teaching content was the same. The teaching schedule is to conduct physical education courses three times a week, each course lasts 45 minutes and lasts for 3 months. Do not interfere with the physical education curriculum