

## *Retraction*

# **Retracted: Study on AI Audit Mode in the Background of Machine Learning and Internet of Things**

### **Security and Communication Networks**

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*Security and Communication Networks* has retracted the article titled “Study on AI Audit Mode in the Background of Machine Learning and Internet of Things” [1] due to concerns that the peer review process has been compromised.

Following an investigation conducted by the Hindawi Research Integrity team [2], significant concerns were identified with the peer reviewers assigned to this article; the investigation has concluded that the peer review process was compromised. We therefore can no longer trust the peer review process, and the article is being retracted with the agreement of the Chief Editor.

### **References**

- [1] Y. Yang, “Study on AI Audit Mode in the Background of Machine Learning and Internet of Things,” *Security and Communication Networks*, vol. 2022, Article ID 5470669, 6 pages, 2022.
- [2] L. Ferguson, “Advancing Research Integrity Collaboratively and with Vigour,” 2022, <https://www.hindawi.com/post/advancing-research-integrity-collaboratively-and-vigour/>.

## Research Article

# Study on AI Audit Mode in the Background of Machine Learning and Internet of Things

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AI is a high-tech development technology that scholars from all over the world are focusing on. It has also undergone subversive changes to the auditing industry. AI has revolutionized auditing processes, methods, and models. In recent years, the government has also vigorously promoted the application of artificial intelligence technology. Machine learning is a subpoint of artificial intelligence research, and its main purpose is to realize the anthropomorphism of electronic devices by giving them the ability to learn. The Internet of Everything has become a feature of the current era, and the Internet of Things technology has also been applied in various industries. The auditing industry is one of the key parts of promoting economic development. Machine learning and Internet of Things technology can bring more improvements to auditing under the current form of artificial intelligence. This paper mainly uses the research methods of literature analysis and case analysis, combined with various visual charts, based on the theory of machine learning and the Internet of Things, to explore the application of the two technologies in the artificial intelligence audit mode, mainly for artificial intelligence auditing in social auditing. The problems in the application are analyzed, and the artificial intelligence audit mode strategy is designed based on machine learning and the Internet of Things according to the national, industry, and social audit workers.

## 1. Introduction

**1.1. Machine Learning.** Machine learning means that the computer does not refer to specific codes and data to perform all actions. It allows the executor to enter a specific project to learn, but according to the initial set of basic codes, the executor continues to improve the processing power, so that the final wireless is close to reality [1]. The use of machine learning by audit organizations can improve the predictive power of audit work and reduce the workload of auditors [2].

**1.2. Internet of Things.** The rapid expansion of IoT applications has provided the possibility for technological innovation in various industries [3]. A variety of items are connected through the Internet of Things domain name to exchange information to realize an item interconnection scheme for intelligent identification, positioning, tracking, monitoring, and management [4]. The current IoT sensing

protocols mainly include Wifi, Mqtt, NB-iot, Modbus-RS-485, and Zigbee [5]. IoT can provide auditors and organizations with more intelligent auditing equipment and make the auditing process more intelligent [6].

## 2. AI Audit Features

The current artificial intelligence technology mainly relies on the classification and collection of real-world data, and then, the code that simulates human behavior combines with data to train its own behavior and finally realizes the effect of code anthropomorphism [7]. Most scholars acknowledge that the development of an intelligent society worldwide is irreversible [8]. Hollands pointed out that with the maturity of smart technology, it will bring a huge impact on rigorous government work [9]. Some scholars believe that smart technology should become the link between the public and the government and strengthen the connection between the two parties at work, thereby causing the upgrade of the entire

public management system [10, 11]. Some scholars believe that the government governance system should be upgraded in an all-round way with the help of intelligent technology, greatly improve the quality of public services, and enable the government's public management system to achieve flexible management in a dynamic manner [12, 13]. The main features of the current AI social audit include three points [14]. First of all, it has the characteristics of high efficiency. Before the combination of artificial intelligence technology, the auditors in the accounting firm mainly compared and reviewed a large amount of data with the naked eye, but after the combination of artificial intelligence technology, the audit work can be automatically carried out by the artificial intelligence execution system [15]. Automated auditing through artificial intelligence can reduce the burden on staff, allow auditors to focus on the key tasks of auditing, avoid wasting labor, and increase auditing efficiency. Second, it has the characteristics of real time [16]. The current audit work has more and more stringent requirements for real-time performance, and the artificial audit process can easily lead to the backwardness of audit methods [17]. The artificial intelligence system that automatically obtains the latest national and legal policies through code does not need to worry about this problem, and it can ensure that the audit report conforms to the latest policies [18]. Finally, it has the characteristics of accurate data. The traditional audit process requires auditors to read and analyze a lot of data, and the probability of errors in this process is high [19]. The artificial intelligence audit process avoids misjudgments and other operations that may occur in human auditing, can also improve the simplicity of the audit process, and ultimately achieve the precise characteristics of auditing [20]. In a word, artificial intelligence audit technology can provide subversive innovations for audit methods, processes, and technologies, and it can also provide ideas for changes in audit theory [21]. In the future, audit work will become more intelligent with the participation of artificial intelligence technology [22].

Through the detailed comparison between the artificial intelligence audit mode and the traditional audit mode, it is found that the difference between the traditional audit method and the artificial intelligence audit method is shown in Table 1.

As can be seen from Table 1, artificial intelligence auditing mainly analyzes data to find out its deep meaning. Therefore, it is more convenient and accurate than traditional auditing.

### 3. Problems in the Application of Artificial Intelligence Auditing in Social Auditing

**3.1. Lack of Policy Support and Insufficient Attraction to Talents.** After the application of artificial intelligence audit technology, the traditional social audit work methods and processes have indeed undergone great changes [23]. However, the AI audit method still encounters many problems in the implementation process and needs to be further optimized. The current audit procedures, scope, and objectives that use AI audit

technology are different from traditional methods. The state's policies in this direction have not yet been regulated, resulting in a chaotic arrangement of artificial intelligence auditing companies, and there is no reasonable competition. Large accounting firms have a monopoly on new technologies, while small companies are mainly watching. In the context of the epidemic, it is even more afraid to participate in the technological innovation of enterprises [24]. In addition, audit staff and other employees of audit companies are not familiar with artificial intelligence-related technologies [25]. The auditing major in colleges and universities is still a traditional auditing course, and there is no teaching course for artificial intelligence auditing methods [26]. Only a few auditing majors in schools have arranged computer programming and algorithm courses [27]. According to formulas (1a) and (1b), the computer knowledge teaching situation of auditing majors in various universities can be calculated [28].

$$L(\{p_i\}\{t_i\}) = \frac{1}{N_{cls}} \sum_i L_{cls}(p_i, p_i^*) + \lambda \frac{1}{N_{reg}} \sum_i p_i^* L_{reg}(t_i, t_i^*), \quad (1a)$$

$$\mathbf{x}_{k+1} = \mathcal{F}_{\lambda t}(\mathbf{x}_k - 2t\mathbf{A}^T(\mathbf{A}\mathbf{x}_k - \mathbf{b})). \quad (1b)$$

Moreover, the application of artificial intelligence technology to auditing may lead to the unemployment of some audit practitioners, which has caused dissatisfaction among audit practitioners [29]. After realizing this risk, the fresh graduates of the auditing major have also begun to flee the auditing industry and turn to other industries that cannot be replaced by artificial intelligence [30]. Therefore, the current auditing industry is extremely drained of talent [31]. According to the statistics of professional institutions, the brain drain in the audit industry in the past five years is shown in Figure 1.

As can be seen from Figure 1, with the rise of artificial intelligence, it has brought a huge impact on the traditional audit industry. In the past five years, audit professionals have switched to other industries, causing a serious brain drain. In order to understand the real reason for the brain drain, this paper surveys 500 practitioners in the audit industry, and the reasons for leaving the audit industry are mainly divided into the following types shown in Table 2.

Through the analysis of the reliability and validity of the questionnaire, it is found that the questionnaire conforms to the standard of scientific theory [26]. The specific conditions of its reliability and validity are shown in Table 3.

**3.2. AI Audits Have Security Concerns.** During the real project audit process, the audit method will change according to the actual needs of the current project. Different company regulations and the corresponding company financial situation can also change the audit process. Such nonstandard work modes make auditing more complicated, and especially after adding artificial intelligence work modes,

TABLE 1: Differences between artificial intelligence social auditing and traditional social auditing.

|                                   | AI social audit  | Traditional social audit   |
|-----------------------------------|--|--|
| Preliminary business activities   | Artificial intelligence technology establishes cooperative relationships with customers in a timely manner by actively contacting and obtaining information from companies that meet the requirements, obtains the trust of customers by demonstrating the key capabilities that customers need most, and completes the signing of contracts | The audit account manager conducts telephone interviews with customers according to the company's rules and regulations, obtains the customer's audit demand intention, organizes the information provided by the customer, then provides solutions through face-to-face communication, demonstrates the company's strength, and finally negotiates and signs a contract |
| Risk assessment                   | 1. According to the relevant information collected by the system, compare it with the method provided in the data set, identify the content with excessive audit deviation, and determine the risk<br>2. Further audit design for customer feedback based on system  | Sort out the audit needs of the client enterprise, audit the content that needs to be audited according to the previous audit methods, and then arrange the nature, scope, and time of the subsequent audit procedures according to the further feedback from the client   |
| Risk response, compliance testing | Combined with the artificial intelligence algorithm design program, the errors in the entire process are comprehensively checked and tested to screen out possible risks   | This process is artificially sampled and tested by the audit practitioners of the accounting firm. It cannot guarantee that all contents are tested, and there may be errors in the calculation process during the test  |
| Issue an audit report             | Analyze the rationality of the risk test report according to the artificial intelligence program, and compare it with the allowable range of data errors. If the error rate of the audit process meets the requirements of the audit results, an audit conclusion will be issued   | Through the observation and analysis of the risk assessment report, the audit staff obtains the analysis conclusion, compares it with the company's regulations, and obtains the corresponding audit opinion if it conforms to the compliance scope stipulated by the company  |

it will be more troublesome to design programs for different audit contents. On the whole, the entire AI audit model lacks a unified operating standard in the industry, and the AI audit procedures developed by various accounting firms that apply AI technology are also different, resulting in different results of the AI audit content, even more difficult [32]. Obtain a unified audit conclusion. Through formulas c1 and d1, the probability of different audit processes of accounting firms can be determined.

$$\min_{\mathbf{x}} \{F(\mathbf{x}) \equiv \|\mathbf{Ax} - \mathbf{b}\|^2 + \lambda \|\mathbf{x}\|_1\}, \quad (1c)$$

$$Q(p_L(\mathbf{y}), \mathbf{y}) = f(\mathbf{y}) + \langle p_L(\mathbf{y}) - \mathbf{y}, \nabla f(\mathbf{y}) \rangle + \frac{L}{2} \|p_L(\mathbf{y}) - \mathbf{y}\|^2 + g(p_L(\mathbf{y})). \quad (1d)$$

Before auditing with artificial intelligence technology, most of the documents and information required for the audit are stored in paper documents, and the secrets involved are not easily leaked. In the artificial intelligence audit mode, since the entire artificial intelligence work framework works under the model of the algorithm program, all the work processes are inseparable from the computer, such as preliminary business activities, risk assessment, risk response, and the issuance of audit reports. Several processes rely on computers. And most of the data processed by the computer involves the key data of each company. If the location where the artificial intelligence program is installed is breached by hackers, a large amount of private data will be leaked, and the loss to the enterprise will be immeasurable. The types and occurrence probability of audit security problems in the past three years were analyzed through the data of professional institutions, and the specific situation was found as shown in Figure 2.

As can be seen from Figure 2, in recent years, the number of three types of audit security issues has shown a substantial increase. Among them, SQL Injection has the largest growth.

**3.3. Artificial Intelligence Audit Practitioners Are Not Professional Enough.** Traditional audit practitioners can be competent as long as they graduate from accounting-related majors, and some outstanding audit practitioners may have certificates such as certified public accountants. However, after the rapid development of artificial intelligence technology, in order to work with artificial intelligence auditing tools, accountants need to be very familiar with knowledge in data science-related fields. According to the conclusions drawn from the statistical analysis of professionals, in the current context of artificial intelligence auditing, the courses that need to be learned and the proportion of their importance are shown in Figure 3.

As can be seen from Figure 3, in the context of artificial intelligence auditing, among the information technology courses that need to be learned, Python ranks first, accounting for nearly 50% of the courses, and machine-learning ranks second, accounting for more than a quarter of the courses.

First of all, accounting professionals need to be familiar with various algorithms of machine learning. Secondly, the computer theory must reach the level of mastery; otherwise, a building will appear in a certain link, and the auditors have to consult colleagues in the IT department to solve it. The other is the programming ability of the auditors. The audit program based on artificial intelligence must be compiled by relevant personnel with strong audit expertise to meet the usage specifications. The last is the learning of new knowledge such as big data and the Internet of Things.

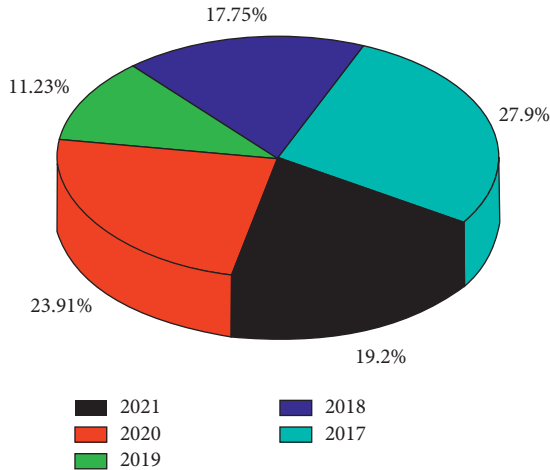


FIGURE 1: Brain drain in the audit industry in the past five years.

TABLE 2: Reasons to leave the auditing profession.

| Approved options     | Percentage |
|----------------------|------------|
| Salary reason        | 0.13       |
| 996                  | 0.11       |
| AI replacement       | 0.23       |
| No hope              | 0.37       |
| Boring               | 0.21       |
| Seek new development | 0.11       |

Auditors should improve their ability to analyze and mine big data. In the future audit work, most of them will be dominated by artificial intelligence algorithm programs, but practitioners, as emotional judges, need to further analyze the data results processed by artificial intelligence algorithms and deeply mine the hidden risks behind the data to ensure that the data is error-free, and in order to understand the current auditors' mastery of various new technologies, this paper conducts a skill knowledge survey on 500 practitioners in the audit industry, and the survey results are mainly shown in Table 4.

Through the analysis of the reliability and validity of the questionnaire, it is found that the questionnaire conforms to the standard of scientific theory. The specific conditions of its reliability and validity are shown in Table 5.

#### 4. AI Audit Mode Strategy in the Context of Machine Learning and Internet of Things

**4.1. National Level.** The development of all industries is inseparable from the guidance of national policies. For the application of the Internet of Things and machine learning technology in the auditing industry, the state can pave the way for auditing companies in terms of technology application subsidies and talent training orientation, which can quickly promote the development of artificial intelligence auditing work towards the trend of combining with new technologies. For example, for the audit work of small and medium-sized accounting firms, the Internet of Things and machine learning technologies are introduced, and

TABLE 3: Reliability and validity analysis.

|       | Reliability  | Validity   |
|-------|--------------|------------|
| Value | Alpha = 0.92 | KMO = 0.81 |

corresponding technical subsidies are given. Corresponding machine learning and Internet of Things courses are also offered in auditing majors in colleges and universities to provide accounting firms with corresponding talents that can be used directly.

The state should also formulate plans for the application of the Internet of Things and machine learning technologies to the audit industry. For example, for the planning of the newly launched science and technology exhibition parks, high-tech talents with both auditing and machine learning code development capabilities will be introduced to the park, and corresponding occupancy subsidies will be given, so that enterprises with artificial intelligence auditing models can quickly combine IoT and machine learning technologies in the park while preventing the loss of key talents. According to the statistical data of Gartner professional organization, after the state supports the development of technology in an industry, its industry prosperity rapidly increases.

**4.2. Industry Level.** The Internet of Things and machine learning technology have been widely used in many industries. Although most of the audit industry is data processing, it can also be combined with the hardware communication technology of the Internet of Things. Observing historical experience, it is found that most industries begin to apply new technologies because of the leading role of industry leaders and related organizations. Therefore, the clubs and associations corresponding to the audit industry should first promote the application of new technologies, raise funds for new technology applications, regularly hold technology sharing meetings on the application of Internet of Things and machine learning technologies to audit work, and as soon as possible apply new technologies to the audit industry. Conduct risk research and judgment, formulate risk prevention measures and accident response methods, and provide guidance for other new technology users in the industry. Leading companies in the auditing industry should play a leading role and can choose to set up IoT and machine learning development departments to improve the research and development efficiency of corresponding artificial intelligence products.

**4.3. Social Auditor Level.** At present, machine learning technology and Internet of Things technology continue to develop, and various new artificial intelligence audit systems also appear in response to the technical characteristics of the times. Some large accounting firms will quickly apply new technology systems to their own operations as soon as they appear. In this context, audit industry workers will face more new technical challenges, such as database operation skills and the use of various computer technologies. Auditors need to improve their

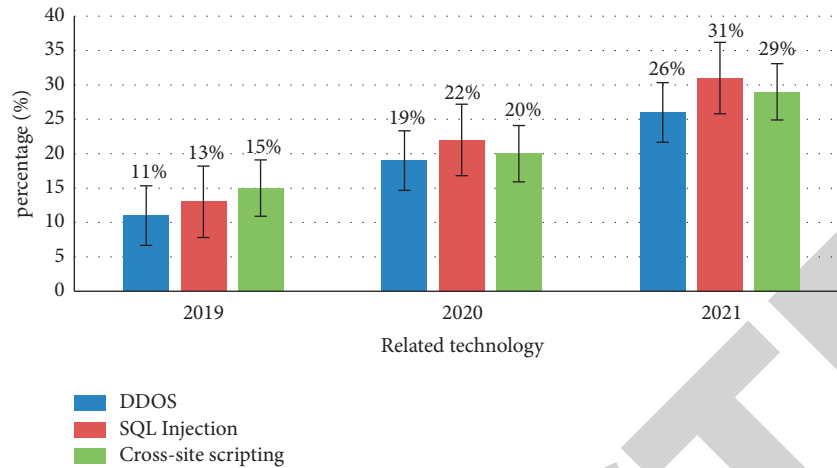


FIGURE 2: Types and probability of audit security issues in the past three years.

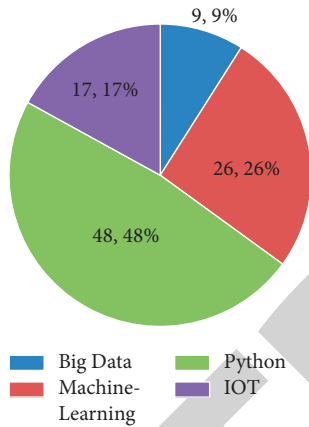


FIGURE 3: In the context of artificial intelligence auditing, courses, and their importance ratio.

TABLE 4: Occupational anxiety index of college music teachers.

| Number of respondents | Mean anxiety | Maximum anxiety | Anxiety minimal | General anxiety state |
|-----------------------|--------------|-----------------|-----------------|-----------------------|
| 164                   | 0.72         | 0.92            | 0.18            | Middle                |

ability to operate computers, because programmers in accounting firms may have various programming skills, but they do not know much about audit work. Therefore, auditors must master the ability to use various data analysis tools, such as Python, R, and traditional Excel data analysis tools commonly used in various industries. In addition, they must be familiar with various artificial intelligence and machine learning algorithms. Finally, auditors should be familiar with the Internet of Things technology. The concept of the Internet of Everything has gradually become a reality. At present, various hardware devices in accounting firms have gradually begun to use the Internet of Things technology to set up, and some accounting firms have implemented artificial intelligence auditing. The work is carried out in conjunction with smart IoT devices. If auditors can become familiar with

TABLE 5: Reliability and validity analysis.

|       | Reliability  | Validity   |
|-------|--------------|------------|
| Value | Alpha = 0.86 | KMO = 0.76 |

IoT technology as soon as possible, the efficiency of audit work can be further improved.

### 5. Conclusion

With the rapid development of electronic components and data science and technology, auditing techniques, methods, and processes have changed with the tide of the times. The auditing model based on artificial intelligence also has many opportunities and challenges in the face of the impact of technologies such as the Internet of Everything and machine learning. Updating the audit method in combination with new technologies as soon as possible is the direction that auditors and teams need to pay attention to under the current artificial intelligence audit mode. It can not only greatly improve the speed and accuracy of audit work but also reduce the work pressure of auditors. The main value of this research is to explore how to better carry out AI audit work in the context of artificial intelligence and the Internet of Things and to build a collaborative work system among all parties. The paper first analyzes the theory of machine learning and the Internet of Things, explores the application space of the two technologies in the artificial intelligence audit mode, and then analyzes the problems existing in the social audit application of the artificial intelligence audit mode without the combination of new technologies. After sorting out, an artificial intelligence audit mode strategy is finally designed based on machine learning and the Internet of Things.

### Data Availability

The datasets used and/or analyzed during the current study are available from the corresponding author on reasonable request.

## Conflicts of Interest

The authors declare that they have no conflicts of interest.

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