

Teaching English Audit Report Writing Empowered by Artificial Intelligence

Ningshan He

School of Foreign Languages, Nanjing Audit University, Nanjing, China

Email: 210323@nau.edu.cn (N.S.H.)

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Abstract—In the context of global economic integration and informatization, how to leverage digital technologies such as artificial intelligence and big data to build a smart education ecosystem is a critical issue in the digital transformation of foreign language education. This paper explores the connotation and importance of teaching English audit report writing, analyzes the various difficulties this course faces in the teaching process, and highlights the enormous potential of AI technologies in enhancing instructional effectiveness and improving the student learning experience. Such potential can be seen in providing abundant learning resources, improving writing efficiency and accuracy, creating immersive learning environments, offering intelligent assessment and feedback, and supporting personalized learning. Finally, the paper discusses the challenges and prospects for applying AI in English audit report writing instruction.

Keywords—artificial intelligence, audit report writing, interactive teaching, adaptive learning

I. INTRODUCTION

Under global economic integration, high-quality English audit reports are crucial for clearly conveying a company's financial status, enhancing international transparency and investor confidence. Effective reports improve corporate governance, internal control, and compliance with diverse international standards, mitigating legal risks and avoiding non-compliance penalties. They are vital tools supporting international investment decisions by providing reliable financial data to investors and financial institutions.

Additionally, English audit reports strengthen trust in cross-border collaborations, facilitating international market expansion, resource-sharing, and cooperative synergies, thus contributing significantly to global business growth.

II. PREDICAMENTS IN TEACHING ENGLISH AUDIT REPORT WRITING

Despite its importance, teaching English audit report writing faces multiple challenges, which can significantly affect both teaching effectiveness and students' practical abilities. A high level of specialized knowledge is required, since writing an English audit report demands a deep understanding of international accounting standards, auditing principles, and financial analysis methods. These requirements impose substantial pressures on both instructors and students. Instructors are expected to possess extensive professional knowledge of finance and auditing combined with strong English-language competence; however, institutions often find it difficult to recruit faculty who have sufficient practical experience together with theoretical expertise. Students, on the other hand, must master a large number of technical terms and complex

financial concepts within a relatively short period of time, which results in considerable learning pressure and frequently yields limited outcomes. Patty and Lekatompessy point out that accounting and auditing students often experience high cognitive load and affective anxiety when required to learn a large number of specialized terms and complex financial concepts within a short period of time [1]. Therefore, building upon these fundamental difficulties related to knowledge acquisition and learning pressure, a range of more specific challenges further complicates the teaching and learning of English audit report writing.

- (1) Large and complex information load: Audit reports must incorporate a vast amount of data and information, including financial statements, audit findings, and risk assessments. Students need to manage and synthesize substantial information, which can be daunting. Effective teaching requires systematic instruction to guide students in gradually acquiring information-processing and report-writing skills—often demanding extended instructional hours and practical experience.
- (2) Time pressure: Audit reports frequently must be completed within tight deadlines to satisfy corporate and regulatory demands. Students face similar time constraints in completing high-quality written reports. How to improve students' writing efficiency and quality in a short window has become a significant instructional concern. Given packed coursework and heavy assignments, students may experience heightened anxiety and struggle to cope when facing real-life tasks.
- (3) High demands on language and communication: English audit reports must accurately convey financial data using clear, concise language. For non-native English speakers, overcoming language barriers and using specialized terms correctly is challenging. Instructors must devote special attention to language proficiency, yet limited time and resources often prevent comprehensive and systematic guidance.
- (4) Difficulties in controlling report quality: The quality of an audit report directly affects a company's financial transparency and market trust. In classroom teaching, ensuring accuracy and impartiality in students' audit reports is another considerable challenge. Traditional methods often rely on manual checking by the teacher—time-consuming, labor-intensive, and subject to human error or bias. Establishing more rigorous quality-control mechanisms in teaching to improve students' performance is a pressing need. Students generally

suffer from insufficient practical experience. Writing an audit report is highly practice-oriented; true proficiency comes from hands-on projects. A persistent difficulty in audit education lies in students' limited exposure to authentic audit practice. As audit report writing is essentially experiential, mastery depends not merely on theoretical instruction but on continuous involvement in realistic, hands-on auditing projects [2]. Many academic institutions lack adequate resources and practical opportunities. Students often rely on theoretical study and simulated exercises without real-world datasets or genuine auditing scenarios. This gap undermines skill acquisition. The challenge is to create more authentic practice opportunities that let students apply their learning in realistic contexts.

III. THE POTENTIAL OF AI IN EMPOWERING AUDIT REPORT WRITING INSTRUCTION

In teaching English audit report writing, artificial intelligence has shown tremendous potential for improving both instructional effectiveness and student learning experiences. By leveraging natural language generation, students can improve their writing skills. AI technologies that can understand and generate human language help students master grammar and vocabulary more effectively. Applications include intelligent grammar checkers, automated translation tools, and vocabulary-building apps. For example, real-time grammar checkers flag errors in student compositions and provide detailed explanations, helping students steadily improve writing skills [3]. Automated translation tools can aid in comprehending complex texts and support bilingual learning [4].

Intelligent writing can assist in solving teaching challenges. AI-driven writing assistants offer comprehensive support during the writing process. Beyond detecting grammar mistakes, these tools suggest more appropriate vocabulary and refined sentence structure to improve clarity and overall style [5]. This ongoing feedback helps students progressively enhance their language skills and produce higher-quality work.

Data analytics enable targeted instruction. AI can process and analyze substantial amounts of learning data to provide insights into students' progress and weaknesses. By examining student assignments, test results, and classroom engagement, instructors can detect learning barriers and tailor teaching strategies. AI systems can also offer personalized study suggestions, enabling self-directed learning and improving outcomes [6].

VR/AR enables immersive, interactive learning experiences. Virtual Reality (VR) and Augmented Reality (AR) technologies create immersive environments for practicing English audit report writing. Students can participate in simulated professional scenarios—like virtual business conferences—that build listening and speaking skills [7]. Such experiences enhance interactivity and practical application, leading to stronger engagement and learning results.

AI enables personalization and adaptive learning. AI generates individualized learning plans based on each student's progress and needs. By leveraging big data and

machine learning algorithms, AI systems assess students' mastery and recommend targeted resources or drills. This flexibility allows students to learn at their own pace and focuses on their interests [6].

AI provides smart, timely evaluation and feedback. AI systems can automatically evaluate student work and provide timely feedback. By analyzing performance on quizzes and writing tasks, the system pinpoints students' weaknesses and offers specific guidance for improvement, promoting continuous refinement [8]. AI also assists teachers in managing instructional resources, designing courses, and evaluating teaching quality—significantly lightening their workload [9].

IV. CASE STUDY: EXPERIMENTAL DATA ON AI APPLICATIONS IN TEACHING ENGLISH AUDIT REPORT WRITING

A. Experimental Design

In a "Techniques in English Audit Report Writing" course offered to English majors (class of 2021), the instructor devised a controlled experiment to evaluate how an AI-driven writing assistant impacts the quality and efficiency of student writing. Students were randomly split into a control group and an experimental group:

The control group used traditional writing methods. The experimental group employed AI tools such as Youdao Intelligent Writing Assistant. The experiment ran for one semester, with writing assessments at both the beginning and end to measure progress.

B. Experimental Model

Sample selection: 40 English-major students were randomly chosen and divided evenly into control and experimental groups.

Test design: Two audit-report-writing tests were administered (at semester start and end), each graded out of 100.

Data collection: Each student's score and completion time were recorded, along with feedback from all participants.

Analysis: A statistical software package was used for data analysis. A t-test compared the two groups' performance in score improvements and time reductions.

C. Procedure: Effect of Intelligent Writing Assistant on Audit Report Writing

Objective: Assess how an AI-driven writing assistant (e.g., Youdao Intelligent Writing Assistant) influences student performance in audit report writing—both quality and efficiency.

Participants: Students from the 2021 intake enrolled in "Techniques in English Audit Report Writing."

Group allocation: Experimental group: Used the AI writing assistant and other intelligent tools when writing audit reports.

Control group: Used traditional methods, with no AI tools.

Steps: (1) Student recruitment and random assignment: Students were invited to participate and randomly assigned to ensure balanced demographics such as gender, age, and writing experience; (2) Pre-experiment training: All

participants received basic training on audit report standards and writing norms. The experimental group was further trained on using the AI writing assistant; (3) Writing tasks: Both groups were given the same audit-report-writing tasks with comparable complexity; Monitoring. The experimental group used the AI writing assistant for real-time feedback and support, while the control group relied on traditional methods and reference materials; (4) Evaluation: Upon submission, the reports were anonymized and assessed for

accuracy, linguistic clarity, and structural coherence. (5) Data analysis: Experimental and control group results were compared to determine the AI tool's impact on writing quality and efficiency. Any unexpected factors were recorded as references for future course refinement.

D. Experimental Data

Below is a table illustrating the scores and completion times at the start and end of the semester for both groups:

Table 1. The scores and completion times at the start and end of the semester for both groups

Group	Initial Score (Full Score 100)	Final Score (Full Score 100)	Score Improvement (Full Score 100)	Initial Completion Time (Minutes)	Final Completion Time (Minutes)	Time Reduction (Minutes)
Control Group(n=40)	65±5	75±6	10±4	120±15	110±12	10±6
Experimental Group(n=40)	66±6	85±5	19±5	125±14	95±10	30±8

E. Data Analysis

- (1) Score improvement: The control group's average score increased by 10 points (SD=4), whereas the experimental group's improvement averaged 19 points (SD=5). A t-test showed a statistically significant difference ($p < 0.05$).

This indicates the writing assistant significantly enhanced writing quality, particularly in language expression and technical terminology.

- (2) Time reduction: The control group lowered completion times by 10 minutes (SD=6), while the experimental group shortened times by 30 minutes (SD=8). A t-test again revealed a statistically significant difference ($p < 0.05$), showing that the AI assistant markedly boosted writing efficiency.

F. Results

These findings suggest:

- (1) Enhanced writing quality: The experimental group significantly outperformed the control group in final exam scores, confirming that the AI assistant effectively improved their writing—especially in language precision and accurate use of specialized vocabulary.
- (2) Higher writing efficiency: The experimental group completed their audit reports faster, underscoring the AI assistant's role in streamlining the writing process.

Overall, the intelligent writing assistant offers clear benefits to accounting and auditing curricula, enabling students to generate high-quality audit reports more efficiently. AI technologies not only supplies new resources and tools for teaching audit report writing but also drives innovation in teaching methods.

V. DISCUSSION: INTERACTIVE TEACHING MODEL

An interactive teaching model emphasizes real-time engagement and feedback between instructor and students, thereby boosting participation and motivation. With AI support, interactive teaching becomes more efficient and

personalized. For instance, AI-driven online platforms let instructors monitor writing progress and quality in real time, offering targeted guidance as needed. These platforms automatically detect common student pitfalls (e.g., grammatical errors or unclear logic) and alert the instructor [10]. Consequently, teachers can quickly pinpoint weaknesses and deliver tailored assistance. The system can also record each student's writing history and development trajectory, enabling more individualized teaching plans. By receiving immediate feedback and collaborating online, students stay engaged, hone writing skills in real time, and refine teamwork and communication competencies—essential in English audit report writing due to the complexity and professional standards involved.

Adaptive learning customizes the curriculum based on each student's learning progress and personal needs, adjusting content and pedagogical approaches dynamically. AI-powered adaptive systems analyze performance data (e.g., test results, completed assignments, class participation) to determine each student's mastery and learning style. The system then tailors difficulty levels and content to suit student needs. Advanced students might receive more challenging tasks, while those struggling with certain concepts get additional exercises and guidance. By aligning learning materials more closely with each student's pace and interests, adaptive systems increase both efficiency and engagement. In an English audit report writing context, this approach can help students gradually improve their command of technical terms and financial analysis methods, aligning their work more closely with international auditing norms.

VI. CHALLENGES AND PROSPECTS

AI's application in English audit report writing holds immense promise but faces several obstacles.

- (1) Language complexity and adaptability: Audit reports involve highly specialized terms, accounting standards, and legal language. AI may misinterpret domain-specific or context-dependent phrasing, compromising clarity or precision.
- (2) Contextual understanding and analysis: Audit reports

require comprehensive evaluations of financial status, operational risks, and compliance. AI must integrate vast financial datasets with dynamic market environments, yet lacks the experienced human auditor's intuition and judgment, especially regarding subjective risk assessments or regulatory shifts.

- (3) Regulatory compliance: Variations in regulatory and auditing standards across countries and regions complicate AI implementation in audit report writing. Frequent changes demand constant updates, thus increasing the system's complexity and resource requirements.
- (4) Data security and privacy: During audits, highly sensitive financial data is handled. AI must strictly adhere to relevant regulations (e.g., GDPR) to prevent data breaches, ensure data protection, and maintain confidentiality.
- (5) Reliability and transparency: Audit reports require thorough accuracy and credibility. Many AI solutions operate as "black boxes," offering limited insight into their decision-making, which can undermine trust. For AI-generated reports to gain widespread acceptance, systems must become more explainable and transparent.

Looking ahead, AI's integration into audit report writing will likely deepen in several ways. As language generation advances, AI can provide enhanced writing support by automating initial drafts and standard sections, thereby freeing auditors to focus on judgment-intensive tasks. In addition, AI-based data analytics will enable smarter audit analysis by uncovering potential risks and irregularities, which in turn can guide the preparation of better-informed audit reports. Thirdly, collaborative AI-human workflows are expected to emerge, with AI managing data collation and initial text generation while human auditors refine, evaluate, and finalize the content. Finally, AI will make customized reporting possible by tailoring audit reports to specific industries, clients, or jurisdictions and by automatically adjusting language and structure for different audiences.

VII. CONCLUSION

AI has opened new possibilities for innovation in education. Through interactive teaching and adaptive learning, students can enjoy a more personalized and efficient approach, while instructors can harness AI to better understand learners' needs and progression, delivering more targeted support. In English audit report writing, AI

significantly enhances both the quality and efficiency of student output, aiding mastery of specialized terminology and complex financial analysis.

Nonetheless, challenges remain. Robust policies and coordinated efforts from various stakeholders are essential for addressing data security, accuracy, regulatory compliance, and other concerns. With continued advances in AI, its role in education will continue to expand, driving improvements in teaching quality, ensuring equitable access to learning, and fostering educational transformation. By persistently exploring and innovating, AI will further enrich instruction, promote academic excellence, and shape the future of teaching English audit report writing.

CONFLICT OF INTEREST

The author declares no conflict of interest.

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