Research on the Impact and Enhancement Path of Intangible Cultural Heritage Tourism on Urban Level and Urban Image

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Abstract: *With the acceleration of globalization and urbanization, the improvement of urban image and level has become a focus of attention for governments and scholars worldwide. As a new model combining cultural preservation with economic development, intangible cultural heritage ("ICH") tourism has gradually become an important force in urban brand building and the enhancement of urban levels. This paper aims to explore the impact of "ICH" tourism on urban level and image, and analyze its enhancement path. Through detailed analysis of the effects of "ICH" tourism on urban economic, social, and cultural levels, this paper argues that "ICH" tourism not only contributes to urban economic growth but also enhances social and cultural cohesion, thereby elevating the city's cultural level. At the same time, "ICH" tourism plays a significant role in shaping and improving the city's culture, brand, and social image. This paper further proposes that through building a collaborative mechanism between "ICH" tourism and urban level, strengthening the interaction between "ICH" tourism and urban branding, and enhancing the innovation and diversification of tourism products, the overall improvement of urban level and image can be effectively promoted.*

Keywords: *ICH tourism; urban level; urban image; cultural shaping; brand building; path analysis*

Introduction

Intangible cultural heritage ("ICH") is an important part of human history and culture, symbolizing cultural diversity and the continuation of traditions in various regions. In the process of globalization and urbanization, how to effectively transform "ICH" resources into a driving force for urban development has become a common concern for urban managers and cultural preservationists. This study aims to explore how "ICH" tourism affects urban levels and urban image through multidimensional mechanisms and to propose corresponding enhancement paths. By systematically analyzing the role of "ICH" tourism in promoting urban level improvement, cultural shaping, brand building, and social image shaping, this research intends to provide a theoretical foundation and practical guidance for the development of urban tourism and further promote the integration of "ICH" and urban development.

1. The Impact of "ICH" Tourism on Urban Level

1.1 The Role of "ICH" Tourism in Enhancing Urban Economic Level

"ICH" tourism, as a unique form of cultural tourism with local characteristics, plays a significant role in improving the urban economic level. First, "ICH" tourism attracts domestic and international visitors, directly driving the development of the urban tourism industry and promoting economic growth in related sectors such as hotels, restaurants, and transportation. Especially for cities rich in traditional cultural resources, their unique "ICH" projects can become a key driver in attracting tourists. Tourism products centered around intangible cultural heritage can overcome seasonal and cyclical constraints, stimulating year-round economic activity, thereby enhancing the city's economic level.

Additionally, "ICH" tourism boosts the demand for local handicrafts, regional specialties, and other cultural and creative products. Through the commercialization of "ICH" projects, these regionally distinctive cultural products can gain a larger market share, fostering local industry development and innovation. Such industries not only increase the city's economic output but also upgrade the cultural industry chain through innovation and integration. Moreover, the development of "ICH" tourism can

diversify the local economy, promoting the integration of emerging sectors like the creative industries and digital industries, thus enhancing the city's competitiveness within the modern industrial structure.

By raising cultural consumption levels and attracting external investment, "ICH" tourism provides new growth momentum for urban economic development and helps leapfrog the city's economic level.

1.2 The Impact of "ICH" Tourism on Urban Social Level

"ICH" tourism not only contributes to economic growth but also plays a vital role in enhancing social levels. First, "ICH" tourism promotes a sense of cultural identity within the community, enhancing citizens' pride and sense of belonging to their local traditions. In this process, citizens' cultural literacy and social engagement improve, significantly strengthening social cohesion. By organizing and participating in "ICH" cultural festivals, heritage skill exhibitions, and transmissions, residents can better perceive and engage in the protection and inheritance of local culture, creating a cultural atmosphere of collective participation.

Moreover, "ICH" tourism provides a diversified social service platform, fostering the active development of communities and social organizations. The preservation and transmission of "ICH" often require the broad participation of various societal sectors, including community residents, artists, craftsmen, scholars, and local governments. Through such a cooperative model, not only is communication and interaction between social strata promoted, but social talent cultivation and the enhancement of social functions are also supported, improving the city's social service framework.

Furthermore, "ICH" tourism increases job opportunities, particularly for those involved in the preservation and innovation of traditional crafts, directly expanding the scope and depth of social employment. As the "ICH" tourism industry expands, the demand for positions such as heritage artisans, cultural interpreters, and tourism managers grows, helping to reduce social employment pressure and enhance the overall social level.

1.3 The Role of "ICH" Tourism in Enhancing Urban Cultural Level

The impact of "ICH" tourism on the enhancement of urban cultural level is particularly significant. First, "ICH" tourism drives the revitalization and transmission of urban cultural heritage through the exploration and preservation of traditional cultural resources. By carefully planning and developing "ICH" projects, cities can effectively integrate their rich local cultural resources into modern social life, breathing new life into them within the context of the new era. This not only enhances the city's cultural depth but also enriches its historical and cultural connotations.[1]

Furthermore, the promotion of "ICH" tourism injects a powerful cultural attraction into the city. With the intensification of global cultural exchanges, "ICH" tourism has become an important vehicle for showcasing a city's cultural uniqueness, thus enhancing the city's influence on the international cultural stage. As a cultural symbol with high local characteristics, ICH can help cities establish distinctive cultural brands and strengthen their cultural competitiveness. Through hosting international "ICH" exhibitions, cultural exchange events, etc., cities not only attract domestic tourists but also increase their recognition and influence in the international tourism market, further enhancing the city's cultural level.

Moreover, "ICH" tourism also promotes the development of urban cultural industries, driving the growth of creative industries, performing arts, educational training, and related sectors. Under the impetus of "ICH" tourism, cities gradually form cultural industry clusters, improving the cultural industry chain, thereby elevating the urban cultural level.

2. Theories Related to Audit Quality and Audit Efficiency

2.1 Theories Related to Audit Quality

2.1.1 Agency Theory

This theory is one of the key theoretical foundations for controlling audit quality. It advocates for the separation of ownership and management, where the business owners possess residual claims and delegate operational authority to managers. Owners hire independent third parties (i.e., accounting firms) to monitor the actions of managers and assess their performance.

2.1.2 Porter's Competitive Theory

This theory focuses on the development of a company's competitive advantage, suggesting that a company's relative position and competitive advantage within its industry determine its profitability. Even in highly competitive industries with low average profit levels, companies with a strong competitive edge can still achieve high investment returns.

2.1.3 PDCA Cycle Theory (Deming Cycle)

The PDCA cycle divides quality management into four stages: Plan (P), Do (D), Check (C), and Act (A). This is a continuous, cyclical process where each cycle helps improve both the quality and management standards further.

2.1.4 Duality Theory of Audit Quality

Audit quality includes two dimensions: the quality of the audit process and the quality of the audit outcome. The quality of the audit process is foundational and refers to the auditor's professionalism, rigor, and adherence to norms during the execution of audit procedures. The quality of the audit outcome reflects the final results, i.e., whether the audit report provides truthful, accurate, and complete information that meets the needs of stakeholders.

2.2 Theories Related to Audit Efficiency

2.2.1 Transaction Cost Theory

This theory posits that market transactions incur costs, including search costs, negotiation costs, contracting costs, monitoring costs, and default costs. In audit activities, accounting firms need to consider how to reduce these transaction costs in order to improve efficiency.[2]

2.2.2 Information Asymmetry Theory

In the auditing process, there is information asymmetry between the auditor and the management of the audited entity. The management has a better understanding of the company's internal financial information and operations, which means auditors need to invest time and effort to obtain this information to complete their work.

2.2.3 Business Process Reengineering Theory

This theory emphasizes the need to fundamentally rethink and radically redesign business processes to significantly improve key metrics, such as efficiency, within a company.

3.The Impact of Digital Transformation on Audit Quality and Audit Efficiency

3.1 Impact of Digital Transformation on Audit Quality

3.1.1 Application of Data Analysis Technology

3.1.1.1 Improvement of Accounting Efficiency

Data analysis technology enables automation, reducing manual operations. Auditors can use big data technologies to automate tasks such as data entry and classification. This not only saves time but also reduces error rates. Through automated report generation, using formulas and functions to calculate and generate reports automatically, it reduces manual operations, thereby improving efficiency and accuracy.

3.1.1.2 Enhancement of Audit Efficiency

Data analysis technology can significantly improve audit efficiency. Traditional auditing methods struggle with processing large volumes of data, but big data technologies can process and analyze data quickly and efficiently, significantly improving audit efficiency. For example, through modular data processing operations, manual intervention is reduced, allowing audit work to proceed more efficiently.

3.1.2 Integration of Information Systems

3.1.2.1 Organizational Structure and Business Process Transformation

Organizational Restructuring: Digital transformation encourages accounting firms to adjust their organizational structure and departmental responsibilities, focusing on both business development and quality control. The application of information technology changes management needs, particularly the

increased demand for data governance and information security management, which should be fully considered in the design of organizational structures.

Optimization of Business Processes: The introduction of digital audit platforms (i.e., audit software) integrates various data analysis tools and auxiliary tools, not only improving the quality of professional services but also significantly enhancing work efficiency. Through the construction of audit work systems, firms have achieved automation, standardization, and normalization of audit operations, optimizing business processes.[3]

3.1.1.2 Choosing Information Technology Development Models

In-house Development vs. Purchasing Services: When planning information technology development, firms need to balance in-house development and purchasing services. The in-house model better meets personalized needs but is more costly and maintenance-intensive. The purchased service model allows for quick access to top-tier computational capabilities and auditing resources, but it may raise concerns over data security and privacy protection.

Application of Cloud Computing Platforms: With the emergence of cloud computing platforms such as "Alibaba Cloud" and "Microsoft Azure," firms can lease auditing resources online as needed, reducing the cost of IT development and increasing flexibility.

3.1.2 Improvement in Risk Management

Real-time Risk Monitoring: Digital transformation allows audit work to monitor financial data, transactions, and economic activities of relevant entities in real time, automatically identifying anomalies and issuing timely alerts. This helps auditors promptly identify and address potential risks, improving the reliability and effectiveness of audit results.

Risk Assessment and Prediction: Through big data analysis and machine learning algorithms, artificial intelligence technologies can more accurately assess audit risks. These tools can analyze historical data, industry trends, and other relevant information to help auditors identify potential risk factors and take preventive measures in time.

3.2 Impact of Digital Transformation on Audit Efficiency

3.2.1 Positive Impact

Digital transformation, utilizing new technologies such as data analysis, artificial intelligence, and cloud computing, enables the rapid processing, analysis, and extraction of large amounts of data. These technologies can automate the tedious tasks of data collection, processing, and analysis, greatly enhancing the efficiency of audit work. Auditors can focus more on risk identification, data interpretation, and problem detection, which improves audit quality and accuracy.

3.2.2 Negative Impact

Enterprises may have multiple incompatible information systems, and issues related to data format and interface compatibility may lead to difficulties in data acquisition and integration, reducing audit efficiency. During the digital transformation process, data security is crucial. If data breaches or data corruption incidents occur, it will disrupt audit work and require additional time to address these security issues.[4]

4.Challenges Faced by Accounting Firms in Digital Transformation

4.1 Technological Application Challenges

4.1.1 Further Optimization Needed in Big Data Audit Organizational Models

With the advancement of the national big data strategy, the level of information technology in both government and enterprises has been continuously improving, leading to significant increases in the scale and complexity of audit projects. Consequently, audit risks have also risen. Currently, many accounting firms still use traditional audit division methods, industry audit planning, and traditional audit processes, evidence collection methods, and audit technologies. Their capabilities in data processing, analysis, and application of information technology are relatively weak, making it difficult to meet the demands of digital transformation. Issues such as underutilization of data mining technologies, insufficient mechanisms for verifying suspicious points, and weak real-time dynamic management levels need to be

further optimized.

4.1.2 Overall Low Digitalization Level in the Industry

In the face of the global wave of digitalization, the overall digitalization level of the accounting industry remains relatively low. On one hand, organizational structures and strategic planning are uneven. The "Big Four" international accounting firms and a few leading domestic firms, with their strong financial capabilities and forward-looking vision, have already established digitalization and audit innovation-related organizational structures and clearly defined strategies for digital transformation and audit innovation. However, the majority of firms have yet to take this crucial step and remain uncertain about their digital transformation journey, lacking clear guidance and direction.

4.2 Data Management and Security Risks

4.2.1 Data Management Issues

Due to the lack of standardized data practices in auditing, client data tends to have low standardization, leading to practical obstacles in using data for audit evidence. Multi-domain data correlation analysis methods still face barriers in real-world applications. The inconsistency in data formats across different business systems forces auditors to extract, transform, and load data from multiple systems. This not only increases the complexity of data processing but also significantly reduces audit efficiency. Additionally, data across different systems may contain redundancies, conflicts, or inconsistencies, further complicating data integration.

4.2.2 Security Assurance Issues

In the audit process, there are also issues regarding the reliability of external data sources and the unstandardized ways in which data is obtained. Currently, most firms lack the technical capabilities to assess the authenticity and reliability of data. Moreover, firms' security management is weak. Network attacks threaten data security and may lead to the leakage of sensitive client information. Poor data permission management may also result in data misuse.[5]

4.3 Challenges in Shifting the Audit Model

4.3.1 Constraints of Traditional Audit Models

Traditional audit models primarily rely on manual reviews and sample checks, which are inefficient and carry certain risks. Digital transformation requires accounting firms to shift to new audit methods, such as big data analysis and continuous auditing. However, auditors may be accustomed to traditional audit practices and may resist adopting new models. They will require time and training to adapt to these changes.

4.3.2 Lagging Audit Standards and Regulations

As digital transformation progresses, the content and methods of audit work have undergone significant changes. However, current audit standards and regulations may not fully align with the requirements of digital audits, showing a certain degree of lag. Accounting firms need to actively identify issues and offer reasonable suggestions for the development and revision of audit standards and regulations to drive the growth of the auditing industry.

5.Strategies for Accounting Firms to Achieve Digital Transformation

5.1 Technological Application and Innovation Strategies

Accounting firms should actively introduce advanced data analysis tools and software, such as big data analysis platforms and AI-powered audit assistants, to improve the efficiency and accuracy of data processing. By deeply mining vast financial data, potential risks and anomalies can be quickly identified, providing strong support for the audit process.

Blockchain technology should also be explored for its application in auditing to ensure the authenticity, integrity, and immutability of financial data. The distributed ledger features of blockchain can be used to ensure the reliable storage and traceability of audit evidence, enhancing the credibility of audit reports.

The application of cloud computing technology should be promoted to enable the sharing and collaboration of internal resources. With cloud platforms, auditors can access audit materials and tools anytime and anywhere, improving flexibility and efficiency in their work.

5.2 Promoting Talent Development and Technological Integration

5.2.1 Cultivating Multifunctional Talent

Efforts should be increased to cultivate and attract multifunctional talent who possess both professional skills and digital thinking. A talent development plan should be formulated, offering auditors training courses in big data technology, data analysis, and other related fields. Auditors should be encouraged to participate in industry technical exchanges to improve their professional skills and digital thinking. Collaborations with universities to establish internship bases will attract top graduates to join the firm. Additionally, recruiting external professionals, such as data scientists and IT experts, can strengthen the firm's technological capabilities and support audit activities.

5.2.2 Promoting the Integration of Technology and Business

Efforts should be made to promote the deep integration of data analysis and big data technologies, establishing specialized data analysis teams. These teams, combining knowledge of finance, economics, and other fields with big data technology, should explore ways to solve audit issues through digital tools. Data analysis models and tools should be developed to achieve comprehensive data analysis independent of specific audit projects. For example, machine learning algorithms can be used to analyze large amounts of audit data to predict potential risk points, and data visualization tools can be used to make complex audit data more intuitive, improving the readability and persuasiveness of audit reports.[6]

5.3 Quality Control and Risk Management Strategies

5.3.1 Strengthening Quality Control

Accounting firms should enhance quality control by setting quality standards and monitoring the execution of these standards to ensure audit quality. For instance, standards for the accuracy of audit reports and the sufficiency of audit evidence can be established to maintain the integrity of audit processes.

5.3.2 Enhancing Risk Management

Firms should also focus on strengthening risk management by establishing risk management systems and monitoring risk conditions to ensure effective risk control. For example, systems for monitoring business operation risks and managing audit risks can be implemented to guarantee the effectiveness of risk management strategies.

Conclusion

With the rapid development of information technology, digital transformation has become an inevitable trend for the development of accounting firms. Digital transformation has a significant impact on both audit quality and efficiency. Through the application of data analysis technology, integration of information systems, and improvement of risk management, audit quality can be enhanced. The use of automation tools, real-time data processing, and improvements in collaboration and communication can increase audit efficiency. However, accounting firms also face challenges in their digital transformation journey, including difficulties in technology application, data security risks, inadequate integration of big data technology with audit practices, and the challenges of changing audit models. To enhance audit quality and efficiency in the context of digital transformation, accounting firms need to implement strategies in areas such as technological application and innovation, data management and security, talent development and team building, optimizing audit processes and organizational structures, and quality control and risk management. By implementing these strategies, accounting firms can better leverage digital technologies to improve audit quality and efficiency, thereby strengthening their competitive position.

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