

Figure 1. The index statistics results before and after the reform of motor skill training methods.

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PSYCHOLOGICAL ANALYSIS OF ACCOUNTING FRAUD UNDER THE EVOLUTIONARY GAME OF SUPERVISION

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Background: The psychology of accounting fraud refers to the inner activities of the counterfeiters and their attitudes, opinions and opinions towards the fraud. Accounting fraud is a kind of purposeful behavior, so there is always an invisible hand behind accounting fraud. This is the demand, consciousness and motivation of accounting fraud, that is, its psychology. The psychological characteristics of accounting counterfeiters are as follows: Before the implementation of counterfeiting, psychological preparation was started, and the counterfeiting activities were fully planned, designed, selected, analyzed and other thinking activities. The psychology of accounting fraud originates from the thinker's world outlook, outlook on life, values and morality, from his understanding of the surrounding things, from the influence and induction of the surrounding environment, from his experience and accumulation of life and work, and from his perception of integrity and conscience. Different counterfeiters show different psychology in different environments and different economic activities. Therefore, it is important to analyze the psychology of accounting counterfeiting behavior under the regulatory evolutionary game.

Objective: The evolutionary game model and system dynamics simulation model are constructed to study the game relationship between accounting fraud and regulatory departments from the perspective of theoretical analysis and experimental simulation; This paper analyzes the stability of equilibrium point of game system under different regulatory mechanisms, and explores the ways to improve and reduce accounting fraud and avoid fraud psychology.

Subjects and methods: This paper analyzes the psychology of accounting fraud which has been punished according to law, and constructs the dynamic equation of enterprise accounting and regulatory departments. At the same time, it constructs the evolutionary game model, draws the system dynamics model, and sets the simulation model variables to understand the game situation between supervision and fraud.

Results: The results of the investigation are as follows:

(1) The psychology of pursuing profit. Economic interest is the most common motive of counterfeiting and the most powerful internal driving force of counterfeiters. Counterfeiters aim to obtain direct or indirect, real or potential economic interests through counterfeiting. The profit seeking psychology of counterfeiters shows their desire to get rich and their admiration for material wealth and rich life. When all this cannot be obtained through normal channels, we have to rely on making false accounts to change the interest pattern and distribution relationship between enterprises and the state, enterprises and individuals, individuals and individuals, and to change various economic indicators to measure their political achievements.

(2) Risk taking. Counterfeiters know that they need to take certain risks if they want to gain benefits from counterfeiting and evade the supervision and inspection from all parties, but this kind of risk-taking psychology is gradually smoothed down by the comfort after getting rich and the fluke after muddling through.

(3) Opportunity psychology. Most accounting fraudsters take advantage of their positions and believe that they have the right not to expire. Therefore, when the opportunity that the fraudsters have been waiting for a long time finally comes, their selfish desires will expand maliciously and seize all the available opportunities and occasions to make false profits.

(4) Comparison psychology. Accounting counterfeiters, especially planners, often think how many benefits others have gained through counterfeiting according to what they have seen and heard or through unreasonable reasoning. This abnormal mentality virtually induces and stimulates those with weak ideological will, which makes them blindly pursue illegal interests, blindly compare with each other in terms of working environment and welfare treatment, and ignore national laws and regulations.

(5) Conformity. In today's society, counterfeiters think that the probability of being found is very small because of the proliferation of false accounts. Even if they are found out, very few individuals will be punished. On the contrary, many counterfeiters get benefits in politics, economy and reputation that they can't get under normal circumstances. This kind of behavior caused by the herd mentality is not a simple copy and addition of other counterfeiters, but a summary and improvement of it, and a more rigorous practice in the new situation.

(6) It's a fluke. The counterfeiter thinks that he will not be found, or he has mastered the method to deal with the inspection, so it is not dangerous to find out the problem.

(7) Resistance. We should not care about the supervision and inspection of all parties and adopt the strategy of non cooperation and non cooperation. It does not provide relevant factual evidence, does not explain the truth of the facts, even creates false evidence, destroys the evidence, and entrusts the responsibility.

(8) "Reasonable" psychology. Many counterfeiters think that as long as they don't put money into their own pockets directly, as long as they can get the support of the masses, and as long as they are determined by collective research, this kind of counterfeiting is "reasonable".

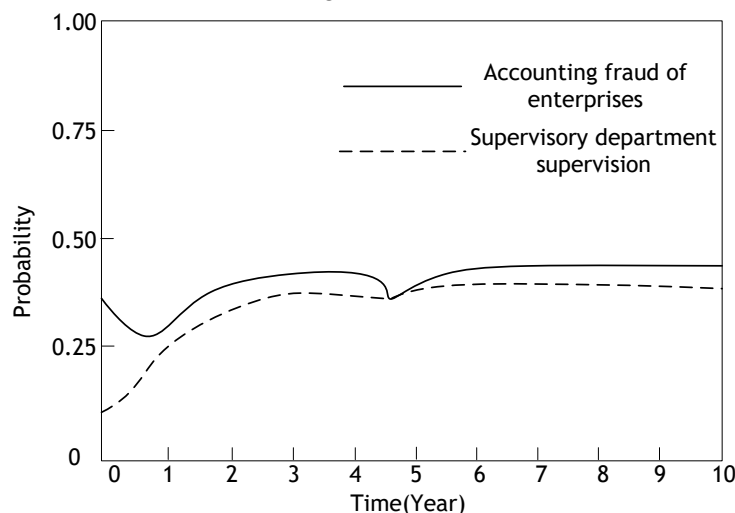


Figure 1. Game between regulation and fraud.

On the basis of the above psychological analysis of accounting fraud, through the evolutionary game model, the game situation between supervision and fraud is obtained, as shown in Figure 1.

The results in Figure 1 show that based on the analysis of corporate fraud behavior, the equilibrium point of mixed strategy can resist the disturbance of system mutation and has good stability.

Conclusions: The appearance of the accounting fraud is the product of the development of market economy to a certain stage. It is a long way to put an end to the fraud. This process requires the joint supervision of the enterprise internal and social, so as to form various pressures on the accounting behavior of enterprises, and to let the accountants revere in front of the laws and regulations, and thus give up the fraud. Only by constantly innovating the way of operation, respecting the law of market development and changing, and gaining a firm foothold in the rapidly developing market, can an enterprise give a satisfactory financial answer to the society, which is the fundamental way for the survival and development of enterprises in the future.

Acknowledgements: The research is supported by: Research on the Innovation of Dongguan Smart Manufacturing Financing Model under Internet Finance, the Young Teachers Development Fund of the City College of Dongguan University of Technology (2018QJZ002R); Research on the development problems and countermeasures of Dongguan's strategic emerging industries under the background of the GBA, Major scientific research and cultivation projects of the City College of Dongguan University of Technology (2019YZD001R).

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OPTIMIZATION OF HUMAN RESOURCE MANAGEMENT MODEL BASED ON SOCIAL PSYCHOLOGY

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Background: In the normal operation of enterprises, the need for internal staff to carry out scientific and effective management, in order to ensure that enterprises always maintain positive vitality. In the human resources management, the method has the diversity, the enterprise must act according to own development the actual situation, formulates the characteristic management policy. With the development of market economy, social psychology is widely used in talent management and plays an irreplaceable role. A large number of theoretical research and practice show that people's enthusiasm has a significant impact on improving work efficiency and effectiveness. Therefore, many scholars and entrepreneurs pay more and more attention to the study and research of social psychology, and apply the results of study or research to the practice of enterprise management, especially to the human resource management, which makes the enterprise's human resource management more effective.

Objective: On the premise of discussing the application of social psychology, this paper analyzes how to maximize the role of social psychology in talent management.

Subjects and methods: Design questionnaire survey, statistics of the reasons for different occupations, a total of 200 questionnaires, 179 questionnaires back. Based on the analysis of the reasons for the turnover of employees of different occupations, this paper applies social psychology to the planning and application of human resources management in enterprises.

Results: The questionnaire found that 53.9 per cent of those who left the company did not meet their pay and benefits, 37.6 per cent did so because of communication, 4.8 per cent because of the separation and 3.7 per cent because of other reasons. According to the results of the questionnaire, we designed the optimization strategy of human resource management model based on social psychology.

(1) Satisfy the different needs of talents reasonably. From the point of view of social psychology, whether an enterprise can succeed or not depends on the close relationship between the enterprise and every employee. If the enterprise can try its best to meet the various needs of employees, then employees will try their best to meet the needs of enterprise development. A survey of the reasons for resignation shows that each employee's needs and motives are different, and the enterprise must understand the different needs of each employee and try to meet them, and create an environment that can meet the higher level needs, so as to enhance the loyalty and satisfaction of employees and promote the harmonious development of employment relations.

(2) Strengthen communication and improve interpersonal relationships. Social psychology holds that interpersonal relationship refers to the psychological relationship between people which is affected by the