Acknowledgement: The research is supported by: WenXinDiaoLong and its contemporary value from the perspective of writing theory(17YJA751027).

* * * * *

APPLICATION OF PSYCHOLOGICAL COGNITIVE BEHAVIOR IN ENVIRONMENTAL LANDSCAPE DESIGN

Linxia Xie

Academy of Design & Art, Hunan Institute of Engineering, Xiangtan 411104, China

Background: Psychological cognitive behavior in environmental landscape design is embodied in the role of environmental psychology. Environmental psychology is the study of the interaction between man and environment. In the process of interaction, individuals change the environment, in turn, their behavior and experience are changed by the environment. Environmental psychology is not only a marginal subject, but also a comprehensive subject, involving psychology, sociology, geography, cultural anthropology, urban planning, architecture and design art. It studies the relationship between human behavior and environment, including the research and practice aimed at utilizing and promoting the interaction between human and environment, and improving environmental design quality. So, there are two goals of environmental psychology in a broad sense. One is to study the interaction between human beings and environment, and the other is to use this knowledge to solve complex environmental problems. Starting from the second goal, we can also call environmental psychology as environmental behaviorism, which pays more attention to the relationship and interaction between environment and human’s explicit behavior, i.e. emphasizing its application. Environmental behaviorism tries to study the reaction of human beings in the process of interaction between human beings and environment with the theory, method and concept of psychology, and feed it back to environmental design to improve the living environment and the quality of human life. Generally speaking, environmental behaviorism or environmental psychology is a field involving a large scope, its boundary is very unclear and is still developing. Its core is to pursue the benign interaction between human and material environment in various disciplines. From the point of view of the design field, environmental behaviorism is a science that understands and reveals what kind of environmental design is suitable for people’s life, production and study. It helps designers think about what to look for when creating an artificial environment and how to help people use clues in the environment to achieve their goals and needs.

Objective: Residence is one of the basic living needs of human beings. Residence is the product of social history. In different historical stages, Residence is influenced by social system, social production, science and technology, life style and so on. Under the background of rapid development of urban construction in China, environmental problems are increasingly prominent, and environmental landscape design is facing a series of problems, opportunities and challenges. Building a harmonious space with the natural ecological environment is the key to create a high-quality living environment. It is of great significance to improve the design of environmental landscape through cognition, utilization of environment and space, optimization of environment, and analysis of human behavior and feelings in specific environment.

Subjects and methods: Environmental psychology is a form of psychological cognition, which can effectively improve people’s perception of dwelling. This article mainly carries on the investigation analysis from the environmental psychology to the environmental design influence. The effect of environmental psychology on transmission route was statistically analyzed by sending out questionnaires.

Study design: Using stratified cluster random sampling method, 500 questionnaires were distributed to residents of different genders and ages, with a total of 500 questionnaires and 479 retrieved, with 463 valid copies.

Methods: The influence of Excel statistical environmental psychology on environmental landscape design was used.

Results: Behavior is the physiological and psychological changes caused by environmental stimuli. Environment provides a place for the occurrence of behavior. While the environment affects people, people also have a certain impact on the environment, constantly choose and improve the surrounding environment. The survey results, with 0 to 4 levels of specific quantitative factors influence value, 0 means nothing, 1 means a slight impact, 2 means the impact is general, 3 means the impact is obvious, 4 means full impact. In order to reduce individual subjective errors in the assessment, 500 inhabitants were assessed and averaged, and the results were rounded, with the statistical table shown in Table 1.
Table 1. Effects of environmental psychology on environmental landscape design.

<table>
<thead>
<tr>
<th>Factor</th>
<th>Optimize the environment</th>
<th>Occupant behavior</th>
<th>Environmental perception of occupant</th>
</tr>
</thead>
<tbody>
<tr>
<td>Resident</td>
<td>4</td>
<td>4</td>
<td>4</td>
</tr>
</tbody>
</table>

Conclusions: The boundary of environmental behaviorism or environmental psychology is not clear and is still developing. The core of environmental behaviorism or environmental psychology is to pursue the benign interaction between human and material environment. With the development of economy, the progress of social civilization and the improvement of life quality, the living environment changes constantly. Environmental protection, intelligence, ecology and economy are the indispensable material factors of the new residential areas, and people have more complex psychological needs for the living environment. Environmental psychology, as a comprehensive subject, studies the relationship between man and his surroundings from ecology, culture, language, society, psychology and so on, explores the meaning and form of architecture, embodies man’s psychological needs in environmental design, and creates a brand-new architectural environment.

* * * * *

PSYCHOLOGICAL QUALITY EVALUATION OF ENTERPRISE ACCOUNTANTS BASED ON INTELLIGENT FINANCE AND TAXATION BACKGROUND

Pin Zhou

School of Economics and Management, Hubei University of Technology, Wuhan 430068, China

Background: At present, China’s society is in a period of rapid and profound transformation, profound changes in social structure, profound adjustments in the distribution of benefits, and increasingly fierce competition, which have led to an obvious increase in various psychological barriers and psychological problems of employees in various industries. It is well known that the accounting industry plays a very important role in the economic development of our country. Small and medium-sized enterprises do not have a deep understanding of the intelligent finance and taxation system, are not familiar with the specific practice and operation, and have a relatively backward awareness of financial risks. Accounting personnel are faced with the pressure of technical renewal, leadership, staff and workers, tax and audit, etc. The psychological quality of accountants in enterprises has some problems, which will affect the production, operation and long-term development of enterprises. Optimizing the psychological quality of accountants can bring many benefits to enterprises, accountants and society. Evaluating the psychological quality of accountants helps to optimize their psychological quality, to improve work efficiency and enterprise benefit, to reduce brain drain, to reduce human resource risk, and to ensure the essential safety of accounting information.

Objective: The qualities of accounting personnel mainly include: political and ideological quality, professional ethics quality, accounting professional quality, comprehensive cultural quality, communication and coordination ability and physical and psychological quality. The comprehensive quality of accounting personnel is directly related to the correct implementation of accounting system and regulations. In recent years, under the background of intelligent finance and taxation, the change of the social environment of the accountants leads to the decline of the psychological quality of the quick personnel in enterprises.

Subjects and methods: Under the background of intelligent finance and taxation, 200 questionnaires were sent out to accountants of different SMEs to test their psychological characteristics. 186 questionnaires were collected, with a recovery rate of 93%. The questionnaire includes the accountants’ opinions on the company system, the attitude to the company leadership and the idea of responsibility assignment, and tests the psychological characteristics of employees.

Results: 32.5% of the accounting personnel believe that the internal control of the company is imperfect at present, and 58.6% of the respondents believe that the control system of the company is too rigorous to restrict the professional judgment of accounting estimation, which shows that some internal control systems may have loopholes in reality, and some may be too complicated and rigorous to hinder the independent discretion and creativity of professional judgment of accounting. 37.5% believe that the division of labor in accounting estimates is unreasonable, and 32.1% believe that their scope of work and responsibilities are not very clear, and that the unreasonable division of labor is likely to lead to social inertia, and foster the speculation of financial information fraud by using accounting estimates. About the psychological quality characteristics of business accountants, the results are shown in Table 1.
Table 1. Psychological quality characteristics of enterprise accountants.

<table>
<thead>
<tr>
<th>Psychological characteristic</th>
<th>Adventurism psychology</th>
<th>Opportunism</th>
<th>Slack mentality</th>
<th>Low level of professional commitment</th>
<th>Herd mentality</th>
<th>High pressure</th>
</tr>
</thead>
<tbody>
<tr>
<td>Percentage of population</td>
<td>37.5%</td>
<td>34.3%</td>
<td>42.5%</td>
<td>52.8%</td>
<td>71.2%</td>
<td>84.6%</td>
</tr>
</tbody>
</table>

Conclusions: In view of the above survey results, this paper gives some countermeasures to optimize the psychological quality of accounting personnel, including:

1. Strengthen the psychological quality education and training of accounting personnel, guide accounting personnel to establish lofty life goals and lofty professional ethics, and strictly require and regulate their own behaviors in accordance with the accounting standards and professional ethics. Strengthen the psychological endurance, and better adapt to the accounting environment.

2. Perfect the corporate governance structure and internal control mechanism, strengthen the authorization of accounting work, enhance the status of accounting personnel in the governance structure, and guarantee their independence and the role of “intermediary”, so as to reduce the negative pressure exerted by the management authority on accounting personnel by virtue of its power advantage, enable accounting personnel to oppose or resist any improper hint or intervention made by the management authority, insist on the rationalization of professional judgment behavior of accounting evaluation, avoid that accounting personnel yield to the pressure of the management authority and form conformity psychology.

3. Improve the accounting organization construction. First of all, improve the leadership style and realize humanistic care. Warm and harmonious working environment, to enhance the sense of belonging of accounting personnel, group satisfaction and professional commitment. Secondly, improve the incentive mechanism to guide the rationalization of accounting estimates. The means for an enterprise to improve its incentive mechanism include: Formulate scientific and reasonable incentive policies and create a fair and just competition environment. Rewards include salary incentives such as salary increases, bonus benefits and equity payments, spiritual incentives such as honorary medals, recognition, job promotion, on-the-job spending, etc. Third, improve the authorization mechanism, increase the autonomy of accounting staff retrenchment space. On the one hand, accounting organizations should release the authorization, give accounting personnel appropriate work freedom and space for independent judgment, increase individual achievement motivation, and stimulate them to voluntarily increase the input of accounting estimates; On the other hand, clear division of responsibilities and terms of reference, to avoid social inertia and responsibility sharing of bad psychology. Fourth, improve the communication mechanism and establish harmonious interpersonal relationship. Communication mechanism includes information communication and interpersonal communication. Information communication must follow the principles of timeliness and accuracy, ensure the authenticity and reliability of information transmission, exchange information and coordinate with other organizations and departments within the enterprise, and be conducive to obtaining effective accounting information. This kind of communication network means that the members can communicate freely, the relationship between the members is harmonious, the status is equal, and the communication of information and feelings among the members is effectively promoted, so as to improve the quality of professional judgment of accounting estimation.

Acknowledgement: The research is supported by: the General Project of Humanities and Social Science Foundation of Ministry of Education of the People’s Republic of China: “Research on Risk Prevention and Control of Enterprise Cloud Accounting Application in the Context of Big Data” (17YJA630144).

* * * * *

AN ANALYSIS OF STUDENTS ANXIETY IN ORAL ENGLISH TEACHING

Zhihong Hu

Foundational Courses Department, Hubei Water Resources Technical College, Wuhan 430071, China

Background: Anxiety is a word that appears frequently in the field of psychology. Anxiety can be generalized as a vague, unpleasant emotional state, with anxiety, fear, distress, restless mind characteristics. Anxiety is different from fear, because anxiety often has no object, and fear has a specific object of fear, such as people or things. In learning theory, the term is used to refer to a secondary (or conditional) drive