

Table 1. Psychological quality characteristics of enterprise accountants.

Psychological characteristic	Adventure psychology	Opportunism	Slack mentality	Low level of professional commitment	Herd mentality	High pressure
Percentage of population	37.5%	34.3%	42.5%	52.8%	71.2%	84.6%

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.

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AN ANALYSIS OF STUDENTS ANXIETY IN ORAL ENGLISH TEACHING

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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

that motivates a person to avoid reacting. Anxiety arises from excessively irresistible stimuli, from the accumulation of tension until a certain point in time. Anxiety is different from tension. It's the result of long-term inhibition. Anxiety occurs when tension builds up in some people and breaks through certain tipping points. The emergence of anxiety not only has its conditions, there is a process, the process of different length, vary from person to person, vary according to things, by a variety of internal and external conditions or factors. Generally speaking, when people are nervous about something, they will be repeatedly intertwined by the factor and focus on the thing and make various imaginations and assumptions. Once this level of focus increases as strategies fail, beyond the tipping point, anxiety sets in. Anxiety is usually manifested in self-doubt, anxiety, tension and other negative emotions. Language anxiety is a complicated psychological phenomenon peculiar to language learning. Anxiety is usually manifested in self-doubt, anxiety, tension and other negative emotions. Language anxiety is a complicated psychological phenomenon peculiar to language learning. There are many reasons for anxiety: competition can lead to language learners' anxiety, which may occur when language learners compare themselves with their ideal selves or others; The interaction between teachers and students in class may lead to students' strong anxiety, and language testing may also lead to anxiety.

Objective: Spoken English is a kind of thinking creation and social interaction as well as a kind of psychological cognition. Due to various reasons, some college students often have different degrees of anxiety in their oral English learning. How to look at this problem objectively and realistically, find out the reasons and try to overcome the anxiety in oral English teaching is an important problem.

Subjects and methods: A total of 300 questionnaires were sent out to 300 students in a certain school, and 285 were retrieved. The recovery rate was 95%. If more than one item is omitted or all the items are one answer, 273 valid questionnaires are retrieved, and the effective rate is 95.79%. The questionnaire is mainly composed of multiple-choice questions, supplemented by Q & A questions. It mainly deals with how students view the importance of oral English, the confidence of oral English learning, the reasons for affecting their oral English expression and the proportion of active answers to questions in class. Using SPSS18.0 software statistical questionnaire survey results.

Results: There are three main reasons for the students' anxiety in oral English learning: shyness, fear of making mistakes, cultural differences and language environment. See Table 1 for statistical data.

Table 1. Causes of anxiety in oral English learning.

Cause	Shyness and fear of error	Cultural differences	Linguistic environment
Number (percentage/%)	234(85.71)	208(76.19)	251(91.94)

Because of the lack of cultural background knowledge, the students are worried about making mistakes in oral English, which will also cause anxiety. In a questionnaire survey, 40% of the students felt that they did not know enough about the thinking habits, expressions and idioms of the English-speaking countries to express themselves freely as Chinese does, and they were afraid that they would be worried about being laughed at for their cultural differences. It is obvious that anxiety and lack of self-confidence directly affect their language learning.

In the classroom, 82.3% of the students are reluctant to participate in classroom communication. Of the students who were afraid to express themselves in English, 61.5 percent said they were afraid of making mistakes in pronunciation and expression. Because they are afraid of being laughed at by others for their pronunciation and expression mistakes, they feel nervous and anxious to speak English to their English teachers and the whole class. It is found that the students' oral English level is uneven, some students speak English with a strong local accent, which affects their enthusiasm and initiative to speak English boldly. Survey results: 85% of students said that when compared with their classmates, if they find themselves worse than others, they will lack self-confidence, resulting in anxiety. Conversely, anxiety levels drop when you find that your language skills improve.

Conclusions: College English oral teaching should pay attention to the negative effects of language anxiety on students' oral communication. Teachers should take active measures to eliminate psychological barriers. In the process of teaching, teachers should pay attention to students' individual differences and emotional factors, communicate more with students, pay attention to renew the teaching mode, change the role of teachers, create a good language environment, enhance students' self- confidence in speaking English, and eliminate language learning anxiety to the greatest extent, so that students can be in a relaxed and pleasant real language learning environment, relax physically and mentally and effectively.

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THE DISCOURSE POWER OF IDEOLOGICAL AND POLITICAL EDUCATION IN COLLEGES AND UNIVERSITIES UNDER THE EDUCATION OF PSYCHOLOGY

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Background: The study of positive psychology is divided into three levels: First, in the subjective level, the study of positive subjective experience, it includes happiness and satisfaction, hope and optimism. Second, on a personal level, study positive personal traits, including the ability to love, work, interpersonal skills, creativity, and the impact these traits have on an individual's success and happiness. Third. At the group level, the study of civic virtues (such as a sense of responsibility, professional ethics, etc.) and the factors of the social environment conducive to the individual's development of these virtues includes healthy families, harmonious communities, effective schools, and a harmonious and progressive learning environment. Positive psychology affirms and taps people's inner positive potential, virtue and power, and pays attention to cultivating positive quality, experiencing positive emotion and molding positive environment. Exploring new ideas of ideological and political education in colleges and universities from the perspective of positive psychology is helpful to improve the work of ideological and political education. Exploring new ideas of ideological and political education in colleges and universities from the perspective of positive psychology is helpful to improve the work of ideological and political education. Young people have the responsibility to actively promote the construction of the common future of mankind and the noble cause of peace and development of mankind. As an interactive bridge between educators and educatees, the discourse of ideological and political education in colleges and universities is widely used in the context of discourse and activities of ideological and political education. The discourse power of ideological and political education in colleges and universities, as dominated by the mainstream ideology of the society, must follow the rules of limited language or activities. It can be regarded as the carrier of ideological and political education in colleges and universities, and a necessary tool for the collection of speech symbols and the ideological and political education activities formed by the interaction between educators and the educated. Ideological and political education discourse as a constant movement and development of the discourse system. It is based on the development of Chinese society and the practice of ideological and political education. It contains the key problem of how ideological and political education develops and exerts its function. It is not only a kind of question pointing to discourse with the connotation of the times, but also a dialectical discourse with both critical and constructive dimensions. The discourse of ideological and political education is confronted with the challenge of multiple discourses, the change of social structure in China and the Informa ionization of society. It also has its own construction problems.

Objective: With the progress and development of society, the status of positive psychology is rising year by year in the field of psychology, and it is widely used in various industries. Under the new background of "Community of Destiny", the state attaches great importance to the role of ideological and political discourse in national identity and ideological dissemination. Therefore, with the help of the theory of positive psychology, this paper expounds that it may bring new theoretical reference to the discourse power of ideological and political education, so as to continuously highlight the explanatory power, persuasive power and charismatic power of Marxism in the ideological and political education of colleges and universities, and thus promote the all-round development of college students through the platform of ideological and political education.

Subjects and methods: The subjects of the survey were college students studying in colleges and universities. The majors, genders, family conditions, grades with political features and whether they were student cadres were divided. A total of 800 questionnaires were distributed, 773 questionnaires were collected, the response rate was 96.63%, including 756 valid questionnaires. It mainly investigates the cultivation of positive quality, positive mood, positive environment, moral quality and the promotion of ideological and political education in colleges and universities. Using SPSS17.0 software statistical survey results.

Results: The results of the survey on the positive qualities and moods of college students who are concerned about important current political developments are shown in Table 1.

With the continuous promotion of reform and opening up, society is full of vitality and vigor, creating a pluralistic, open and tolerant social environment. At present, more and more college students pay attention to the important current affairs and political trends at home and abroad, which accounts for 79.3%. And according to the data can be concluded that the more concerned about domestic and foreign major current political developments of college students, the better their positive quality and positive mood. This is because there are many lively educational contents in the important current affairs and politics at home and abroad, which can broaden students' vision and feel the charm of multi-culture. A total of 65.52% of