

necessary to introduce accurate and scientific management methods, accelerate the study and formulation of various rules and regulations in line with the social conditions and public opinions, effectively improve the self-governance capacity of urban and rural communities, clarify the responsibilities of community work and reduce the burden on communities. Vigorously promote the organic integration of resources and rational use of resources, optimize the structure of community service personnel, coordinate and promote the construction of infrastructure, improve the capacity and level of community services, and further unblock the integration of demands of lines and grid management. It is imperative to effectively improve the enthusiasm and coverage of the participation of residents, strengthen and improve the construction of the “community consultation” consultation democracy platform, and actively explore the adoption of consultative democracy and the implementation of community residents’ discussion meeting and other consultation methods to improve the effect of community governance.

In this survey, the influence value of specific factors is 0-4, which means irrelevant, 1 means slight influence, 2 means general influence, 3 means obvious influence, and 4 means full influence. In order to reduce the great error caused by individual subjectivity in the evaluation, the evaluation value of 600 groups shall be adopted and the average value shall be rounded off to obtain the result. The specific statistical table is shown in Table 1.

Table 1. Control effect of Beijing old residential areas under normalization of epidemic control.

Factor	Community governance follows	Community governance is guaranteed	Socialized subject participation
Resident	4	4	4

Conclusions: Community governance is an important part of grass-roots governance. In the epidemic prevention and control, community governance capacity and service level has been tested and tempered. Under the background of normalization of epidemic prevention and control, adhering to the leadership core of the Party, optimizing governance methods, integrating and coordinating all kinds of community resources, and strengthening the participation of social subjects in prevention and control work have effectively enhanced the path to community governance.

* * * * *

THE INFLUENCE OF PSYCHOLOGICAL CAPITAL ON ACCOUNTING PROFESSIONAL ETHICS

Qiong Li

School of Finance and Economics, Shenzhen Institute of Information Technology, Shenzhen 518101, China

Background: The psychological health of accounting practitioners and the accounting professional ethics affect and restrict each other. Healthy psychology helps to improve the professional ethics of accounting practitioners, to some extent, help to prevent or even avoid illegal accounting practices, and help accounting practitioners get more happiness and achievement. At the same time, the positive experience gained by accounting practitioners in their work further promotes the improvement of the level of psychological health of accounting practitioners. On the contrary, unhealthy psychology often leads to the lack of professional ethics of accounting practitioners, and then affects the psychological health of accounting practitioners. In the long run, this will inevitably lead to a vicious circle. Therefore, the study of the psychological health of accounting practitioners is an indispensable part of the study of the impact of the level of accounting professional ethics, not only to a certain extent related to the development of enterprises and institutions, but also for the accounting practitioners personal accounting professional ethics is very important.

PCA, referred to as Psychological Capital Appreciation, refers to an individual’s positive mental state in the course of his growth and development. It is beyond the human capital and social capital of a core psychological elements, is to promote personal growth and performance of the psychological resources. With the rapid development of competition and reform in modern enterprises, more and more managers are aware of the work pressure and thought burden of employees, who pay more attention to growth and progress than salary and welfare. Under real pressure, they can accept heavy work and reduced pay, but they are more in urgent need of psychological comfort, which derived from the staff Psychological Capital Appreciation management of this proposition.

Objective: The psychological health of accounting practitioners and the accounting professional ethics

affect and restrict each other. In positive psychology, we often use methods that promote Psychological Capital Appreciation to promote mental health. From the perspective of positive psychology, this paper studies the role of self-efficacy, hope and optimism in the construction of accounting professional ethics in Psychological Capital Appreciation.

Subjects and methods: Human's potential is infinite, but its root lies in human's Psychological Capital Appreciation. Besides financial capital, human capital and social capital, Psychological Capital Appreciation is the fourth largest capital, including self-efficacy, hope, optimism, perseverance and emotional intelligence. This paper investigates and analyzes the influence of Psychological Capital Appreciation on the self-efficacy, hope and optimism of accounting professional ethics. Through the way of sending out questionnaires, statistical analysis of Psychological Capital Appreciation on the level of accounting professional ethics.

Study design: Using stratified cluster random sampling method, a questionnaire survey was conducted among 1000 accounting students, accounting practitioners and retired accountants. A total of 1000 issued, 961 recovered, the number of effective copies 947.

Methods: Using Excel statistics Psychological Capital Appreciation on the level of accounting ethics.

Results: Self-efficacy plays an important role in the accounting work. Improving the self-efficacy of accounting practitioners is the intrinsic requirement of cultivating modern high-quality accounting practitioners. Self-efficacy of accounting practitioners is the expression of self- confidence of accounting practitioners, which has a great impact on their work enthusiasm, work attitude and work behavior. It is hoped that high level accounting practitioners pay more attention to the establishment of professional growth goals and design the way to achieve the goals, so accounting professional ethics will be attached importance to. Optimism reflects the positive side of Psychological Capital Appreciation that views outcomes and attributions as events, including positive emotions, motivations, and a vision of the future. Accounting practitioners with optimistic attitude are more willing to develop in a better direction and have higher achievement motivation, so they will pay more attention to improve their professional ethics.

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 the subjective errors in the evaluation, the evaluation values of 1000 subjects were averaged and the results were rounded off. The statistical table is shown in Table 1.

Table 1. Impact of psychological capital appreciation on accounting professional ethics.

Factor	Sense of self-efficacy	Hope	Optimism
A student of accounting	4	4	3
Accounting practitioner	3	3	3
Accounting retiree	3	4	4

Conclusions: In the process of accounting professional ethics construction, enterprises should pay attention to the positive role of Psychological Capital Appreciation, and strengthen the psychological health of accounting practitioners. At the same time, the accounting practitioners themselves should dedicate themselves to the improvement of Psychological Capital Appreciation and the improvement of professional ethics, consciously apply professional ethics to their own work, realize personal career growth, and contribute their own strength to the progress of the whole social civilization.

* * * * *

APPLICATION OF HUMANISTIC PSYCHOLOGY IN INTERNATIONAL EDUCATIONAL AND CULTURAL EXCHANGE

Liyun Lu

School of Law and Humanities, Zhengzhou University of Aeronautics, Zhengzhou 450046, China

Background: Psychology is mainly through the study of people's explicit expression to find out indirectly the changing law of psychological phenomenon behind. Because the psychological phenomenon is one kind of subjective, touches unclear, cannot see, and does not have the explicit characteristic spiritual phenomenon. Humanism attaches importance to human reason, emphasizes human value, respects human needs, and develops human potential. Humanist psychology opposes behaviorist psychology, which focuses only on measurable human's external behavior, regardless of human's inner world. It holds that man is an