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.

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Factor	Sense of self-efficacy	Норе	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.

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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

active and responsive animal, that man's behavior is conscious, that man can predict the future, and that ego is the center of behavior. People have the basic motive of pursuing self-realization, that is, they tend to develop their inner potential. In the international educational and cultural exchange, culture course is an important part of Chinese international educational teaching system, and culture teaching has been one of the research focuses. From the perspective of humanistic psychology, exploring the strategies and methods of international culture teaching is helpful to improve the effect of international education and culture teaching.

Objective: Although a breakthrough has been made in the research on culture class teaching, it is still not paid enough attention to, which is reflected in the small number of relevant research results. On the other hand, in the field of culture teaching, the research on culture teaching is still far more than that on culture teaching, and the research on culture teaching is still carried out within the thinking of language teaching. Therefore, from the perspective of humanistic psychology, we should improve the cultural teaching methods in international educational cultural exchange and promote the development of international educational cultural courses.

Subjects and methods: Select 150 foreign students in a university to design the questionnaire, during which the factors that hinder the questionnaire survey are clear. (1) Eliminate subjective obstacles. The questionnaire survey has four dimensions, 25 questions, 10 minutes to complete the filling, to avoid the excessive content of the questionnaire and the psychological pressure caused by the respondents. On the other hand, the questionnaire does not involve sensitive issues such as personal privacy, will not allow respondents to have all kinds of concerns. (2) Eliminate objective obstacles. The content of the questionnaire is simple, easy to understand, all for the choice to fill in the blank, there is no lack of understanding or reading ability due to the obstacles caused by inadequate. The questionnaire mainly includes foreign students' favorite teaching methods and the evaluation of current teaching methods. SPSS18.0 software was used for statistical analysis.

Results: For foreign students learning Chinese, language learning is of course the first priority. But cultural learning also plays a pivotal role, and it can even be said that in the process of language learning will naturally come into contact with culture. Therefore, we must first of all pay attention to it in thought, in mind to establish a very important point of view of cultural teaching. According to the results of the questionnaire, many foreign students reflect that the teaching of culture course is not interesting, they hope that the culture course is more "fun", hope to have "see, hear, do". More than 81.3% of foreign students said they prefer cultural experience activities; they think they should try to learn knowledge by themselves. The specific statistics are shown in Table 1.

A favorite way of learning	Number	Percentage of all declarations/%
A sitcom, game	18	12.0
PPT, films	60	40.0
Photographs, illustrations	33	22.0
Textbooks, teacher's instructions	39	26.0
Total	150	100.0

Table 1. Statistics of teaching methods favored by foreign students.

On the multi-choice question, "What part of the foreign student's progress do you think the culture course will help?", all the respondents said that the help for oral English was the most obvious. More than half of the respondents said it would help their writing, and only a small proportion said it would help their grammar. Thus, most of the teachers' practical experience shows that cultural exchange is of great help to the improvement of foreign students' oral English and writing.

Conclusions: Previously, culture teaching has been more emphasized to play the role of language skills teaching. In the past, more emphasis has been placed on the use of language skills in the teaching of culture. The prominent performance is to help learners improve their language ability as an important goal of culture teaching. (Similarly, the insertion of linguistic elements in the preparation of cultural textbooks is a mainstream approach.) The function of teaching. Culture teaching has its own characteristics and laws. Too much emphasis on the combination with language teaching is bound to have an impact on the effect of culture teaching. We think that the cooperation of culture courses with language teaching should be mainly considered from the aspects of which culture courses are to be set up. Moreover, we believe that the most important goal of culture teaching is not to upgrade learners' Chinese language skills, but to enable them to better understand Chinese culture. Considering this point, culture teaching should focus more on taking into account its own characteristics and laws.

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A NEW THOUGHT ON COLLEGE ART EDUCATION FROM THE PERSPECTIVE OF PSYCHOLOGY

Gongjun Chen

School of Art and Literature, Shihezi University, Shihezi 832000, China

Background: Presently, the university fine arts education unceasingly obtains the new development, is marching towards the market, the world advancement, its development advancement also presents the multiplication tendency gradually. Because of the different economic and social conditions in different countries and regions, colleges and universities have different emphases in the direction of modern art education. In this diversified market environment, modern art education is also constantly reforming, innovating teaching methods, adjusting teaching objectives, in order to meet different social needs to train more talents. The traditional fine arts education pays attention to the teaching of professional knowledge in the aspect of personnel training, which makes the division of majors more detailed. Art psychology is a subject that studies the author's psychological activities in the process of art creation, the appreciator's psychological activities and the social psychological activities reflected in art works. This research process is mainly to discuss the activity law of emotion, cognition, will and so on. Art education is through the teacher's interpretation of art works, so that students can communicate with the creators of art works in a silent dialogue and indirect communication. This kind of communication does not need the students and the artists face to face, but students need to have a certain theoretical knowledge of art and art knowledge, can understand the art works hidden in the works of the inner psychological activities, can appreciate the art creator's mental process.

Objective: With the continuous development of teaching reform, some colleges and universities in order to unilaterally integrate with the market, improve the practical requirements in subject setting and teaching content. On the other hand, due to the impact of market economy, some college students have changed their moral concept and value orientation, and have been greatly impacted by the impact. Some students are eager for quick success and instant benefit. They hope to get a higher reward in a short time, but they do not pay attention to the basic knowledge of their specialty. The concept of learning also has obvious utilitarianism and tendentiousness, but the study of professional knowledge and basic knowledge has been neglected. How to correctly guide students to change this learning concept and attitude, to establish a correct concept of art, is one of the key issues to be studied in modern art education, but also an important issue facing art educators.

Subjects and methods: Art psychology is a special subject, but we should not reject or even abandon it just because it belongs to a marginal subject. Its existence is of great significance to the development and perfection of art education. Art education can effectively improve the students' awareness of art creation, and it can also promote the formation of students' personality and cultivate students' necessary emotion of art creation. This article mainly carries on the investigation analysis from the fine arts psychology regarding raises the fine arts teacher teaching ability, creates student thinking ability and active classroom atmosphere.

Study design: Using stratified cluster random sampling method, 600 students and teachers majoring in art were investigated by questionnaire. A total of 600 questionnaires were distributed and 579 were retrieved, with 561 valid copies.

Methods: Using Excel statistical art psychology to influence the students and teachers of art specialty.

Results: Art teachers are a special group, he shouldered the duties of teaching and responsibility, but also to play a pioneer in the cause of art education and explorers. The key and essence of creative thinking lies in imagery thinking, because creation must have new ideas and cannot copy old ideas, so creation can be guided by art psychology to improve thinking ability. In the teaching process, the teacher must have the principle of art psychology, simplify the complicated things in art teaching, present them in a relatively interesting and easy-to-learn way, and teach in an equal atmosphere.

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 600 subjects were averaged and the results were rounded off. The statistical table is shown in Table 1.

Conclusions: Art psychology is a study of art works and human psychology of science, is a can help people better learn the art of learning. Therefore, it is more closely related to art education. At the same time, art psychology is a kind of psychological re-link, but also a very practical and can fully demonstrate the