

Only from the perspective of beta coefficient, the predictive effect of friend relationship is inferior to that of colleague relationship, and the predictive effect of family relationship is the smallest, but it negatively affects job happiness.

**Conclusions:** The results of this study show that employee relationship stability management is the most important factor affecting employee well-being. To explore the action mechanism of employee relationship management and job well-being is intended to provide targeted guidance for fundamentally improving employees' job well-being, further improve employees' efficiency, stimulate employees' positive organizational behavior and improve their job performance, Finally, build an active organization.

\* \* \* \* \*

## THE OPTIMIZATION OF THE APPLICATION OF GOODWILL VALUATION CUT-OFF METHOD UNDER THE BACKGROUND OF SOCIAL PSYCHOLOGY

Jianing Song & Pinghua Zhou

*School of Accountancy, Anhui University of Finance & Economics, Bengbu 233030, China*

**Background:** With the vigorous development of market economy, the competition among enterprises is increasingly intensified. Many enterprises have chosen m&a activities to expand business channels and open up new markets. As one of the ways for enterprises to develop rapidly, MERGERS and acquisitions play an important role in market economy. The evaluation of goodwill is also very important in economic activities such as m&a and reorganization. However, the measurement of goodwill has not formed a perfect measurement and evaluation system, and its accounting treatment has always been a hot topic in the field of accounting theory and practice. In most cases, the method of cutting difference is selected to calculate and evaluate the value of the goodwill of the enterprise merger, which standardizes the method and applicable conditions of the enterprise assets evaluation, which is helpful for the enterprise to measure the future benefit ability and development space of the acquired enterprise when making the merger decision. However, there are still some problems in the application of goodwill valuation cut-off method, so this paper analyzes and studies the optimization strategy of the application of goodwill valuation cut-off method under the background of social psychology, which is a major branch of psychology. It deals with psychological problems related to society. As we know, all social affairs have human factors in them, that is, psychological problems in them. The psychology of these subjects is social psychology. In contemporary psychological science, cognitive psychology and social psychology are most valued by people. Social psychology studies the development and change of individual psychological activities under specific social living conditions from the perspective of interaction between individual and society. Social psychology not only emphasizes the interaction between society and individuals, but also attaches importance to the discussion of social situations and the internal psychological factors of individuals. The research scope of social psychology involves individual social psychology and social behavior, social interaction psychology and behavior, group psychology and applied social psychology, that is, theory and method, social individual, attitude and behavior, social influence and application of social psychology and other fields. Therefore, it is of great application value to carry out optimization research on the application of goodwill valuation cut-off method in this social psychology background.

**Subjects and methods:** Based on the problems existing in the evaluation of corporate goodwill value by the method of cutting, this paper makes an in-depth analysis of the optimization strategy of the application of the method of goodwill valuation based on the consideration of various group relations.

**Study design:** This paper analyzes the problems existing in the evaluation of enterprise goodwill value by cutting method as the research basis, that is, this method can only reflect the numerical value, cannot reflect the specific component factors; Different calculation methods will lead to the deviation of the evaluation value from the actual value; It is one-sided to use only the value of the cut difference method as the final evaluation value. If the size of the enterprise is small, some goodwill value is not reflected; The disorder of industry affects the accuracy of goodwill evaluation. Based on the analysis of various social relations, this paper puts forward the optimization strategy of the application of goodwill evaluation cut-off method. On the basis of this, it is proposed to improve the objectivity of the evaluation results by taking into account the expert scores when using different calculation methods. Based on the standard formula, factors affecting the value of goodwill are considered comprehensively. Analyze the complex interpersonal relationship between employees, improve the management system, optimize the business ability of asset appraisers through a variety of ways; We will improve relevant laws and regulations in accordance with social conditions.

**Methods of statistical analysis:** Ten large enterprises were taken as the research objects, named 1-10 respectively, and the crawler technology was used to capture the data before and after the optimization of goodwill valuation cut difference method. The captured data were used as experimental sample data, and the experimental sample data were cleaned and repaired to improve the scientific nature and reliability of experimental results.

**Results:** The accuracy of goodwill assessment before and after the application of the cut-off method of goodwill valuation was compared, and the comparison results are shown in Table 1.

Analysis of the data in table 1, compared with before goodwill valuations are applied to optimize cutting differential method, this method is used to optimize the goodwill evaluation accuracy significantly increased, shows that the method has a very high reputation evaluation accuracy, because the method adopts the method of social psychology in this goodwill application strategy to optimize valuation cut differential method, thus has the high accuracy assessment.

**Table 1.** Comparison results of goodwill assessment accuracy.

| Research object | Before optimization/% | After optimization/% |
|-----------------|-----------------------|----------------------|
| 1               | 78.5                  | 98.6                 |
| 2               | 76.3                  | 97.9                 |
| 3               | 74.1                  | 98.2                 |
| 4               | 75.3                  | 97.4                 |
| 5               | 81.3                  | 96.3                 |
| 6               | 71.6                  | 97.1                 |
| 7               | 74.9                  | 98.5                 |
| 8               | 76.8                  | 97.6                 |
| 9               | 75.4                  | 95.8                 |
| 10              | 71.5                  | 96.3                 |

On the basis of the above experiments, the goodwill evaluation cycle before and after the application of the cut-off method is compared, and the results are shown in Table 2.

**Table 2.** Comparative results of good will assessment cycle.

| Research object | Before optimization/min | After optimization/min |
|-----------------|-------------------------|------------------------|
| 1               | 6.9                     | 2.3                    |
| 2               | 7.5                     | 2.6                    |
| 3               | 8.4                     | 3.1                    |
| 4               | 9.6                     | 2.5                    |
| 5               | 5.7                     | 3.4                    |
| 6               | 5.5                     | 3.6                    |
| 7               | 9.1                     | 3.1                    |
| 8               | 8.4                     | 2.8                    |
| 9               | 8.7                     | 2.7                    |
| 10              | 8.1                     | 3.5                    |

Analysis of the data in Table 2 shows that compared with before goodwill valuations are applied to optimize cutting differential method, using the method to optimize the goodwill evaluation cycle shortened obviously, shows that the method has shorter goodwill evaluation period, because the method adopts the method of social psychology in this poor reputation valuation cut method application strategy is optimized, thus effectively shorten the evaluation period.

**Conclusions:** Under the trend of globalization, many large-scale and long-established enterprises frequently carry out mergers and acquisitions and reorganizations in order to expand their scale. In addition to focusing on the current operating conditions of enterprises, they tend to focus more on the value created by intangible assets, such as goodwill. As we all know, accumulated goodwill can bring excess returns to enterprises, help enterprises make full use of their own advantages and widen the gap with competitors in the same industry. Therefore, it is very important to accurately understand goodwill and evaluate the value of goodwill. Therefore, this paper uses social psychology to optimize the application strategy of goodwill valuation cut-off method, and verifies the effectiveness of this method through experiments.

\* \* \* \* \*

## ETHICAL AND LEGAL ISSUES OF ARTIFICIAL INTELLIGENCE IN COGNITIVE PSYCHOLOGY

Lei Wang

*Property Law Institute, East China University of Political Science and Law, Shanghai 200042, China*

**Background:** Cognitive psychology is a psychological trend of thought that arose in the west in the mid-1950s, and became a major research direction of western psychology in the 1970s. Cognitive psychology studies the higher mental processes of human beings, mainly cognitive processes, such as attention, perception, representation, memory, thinking and language. It is the mainstream of modern cognitive psychology to study the cognitive process from the viewpoint of information processing. In recent years, the application of cognitive psychology in the field of engineering is mainly manifested in artificial intelligence, multimedia production, computer image information processing, computer automatic classification, pattern recognition, image understanding, knowledge representation and utilization, etc. With the development of computer technology, cognitive psychology has been paid more and more attention by people from all walks of life, especially in the process of artificial intelligence product development and design, and has gradually become the focus of designers. The appearance of artificial intelligence agent morality has caused people to think about the traditional ethical system. With the continuous innovation of technology, the connotation of artificial intelligence is also constantly enriched, and its freedom and independence are improving day by day. As a result, ai has become more secure, and the traditional approach to ai design and application has fallen behind. People have raised doubts about the morality and moral direction of artificial intelligence. The human-machine integration of artificial intelligence may be more conducive to the establishment of artificial intelligence ethics, and the interaction and communication between human and machine has a progressive significance for the ethical dilemma caused by artificial intelligence ethics. Harmony between man and machine may be a way out of the dilemma of ai morality in the future.

Therefore, this paper makes an in-depth analysis of the ethical and legal issues of artificial intelligence in cognitive psychology, in order to provide important theoretical reference for the subsequent research and solution of the ethical and legal issues of artificial intelligence.

**Subjects and methods:** The rapid development of artificial intelligence in all fields of society brings opportunities but also causes a series of ethical problems and challenges. Therefore, this paper mainly discusses the ethical problems brought by artificial intelligence from multiple aspects and proposes corresponding solutions.

**Study design:** In order to achieve the healthy, rapid and orderly development of artificial intelligence, it is necessary to adhere to the people-oriented approach and deeply analyze the ethical and legal issues of artificial intelligence. Based on the theory of cognitive psychology, social trust is reconstructed. To ensure equitable public access to the benefits of AI development; Strengthening ai supervision and legislation; Strengthen the construction of ethical system, improve the ability of ethical review, strengthen privacy security protection; Strengthen the supervision of ai technology reports, improve the public's scientific literacy and other coping strategies, better provide related services, benefit human health.

**Methods of statistical analysis:** Questionnaires distributed to 100 experts network, the content of the questionnaire for the cognitive psychology and artificial intelligence ethics is strongly linked to legal problems, evaluation has not used the method before and after using the method of artificial intelligence ethics legal questions whether have been properly solved, divided into 10 points, highest rated said artificial intelligence ethics legal problem is settled very well, the lowest score is 0, indicating that the solutions to ai ethical and legal problems are ineffective and difficult to solve. After the questionnaire was distributed, 100 valid questionnaires were collected with an effective recovery rate of 100%. The 100 experts were divided into 10 groups on average, and the highest score and the lowest score in each group were removed. Finally, the average score was taken as the expert scoring result of the group.

**Results:** If the evaluation results of all experts are plotted in a table, the proportion of expert evaluation on whether cognitive psychology is closely related to the ethical and legal issues of artificial intelligence is shown in Table 1.

Analysis of the result in Table 1, 90% of the experts think the cognitive psychology and artificial intelligence ethics legal problems are very closely linked, with 6% experts think the cognitive psychology and artificial intelligence ethics legal issues is closely linked, with 3% of experts believe that the correlation of cognitive psychology and artificial intelligence ethics legal issues in general,