**Conclusions:** Financial management is an indispensable part of the production and operation of enterprises. This study analyzes the problems in the current financial management of enterprises and discusses the financial management measures in combination with specific circumstances. It is hoped that by establishing scientific internal control system and relevant countermeasures, we can strengthen the level of financial management of enterprises, thus promoting the long-term and stable development of enterprises.

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**IDEOLOGICAL AND POLITICAL EDUCATION MODEL OF COLLEGE PHYSICAL EDUCATION BASED ON COGNITIVE PSYCHOLOGY**

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**Background:** According to the classification method of knowledge from the dimension of cognitive psychology, sports knowledge can be divided into declarative knowledge and procedural knowledge. The significance of classifying sports knowledge is that specific teaching methods can be implemented according to different knowledge categories, which is conducive to improving teaching efficiency. In physical education, the concepts and laws that constitute the basic theoretical knowledge of sports belong to declarative knowledge, that is, the knowledge that explains the basic concepts and laws of sports. For example, “what is sports” and “what is the significance of developing sports” belong to declarative knowledge. In teaching practice, the process or method in which teachers teach students to do a certain sport is called procedural knowledge, such as only by transforming physical education knowledge into physical education ability can we achieve the most fundamental goal of physical education teaching. Therefore, we should first deeply understand the classification of physical education knowledge and select different teaching methods according to different categories, so as to achieve the effectiveness of physical education teaching.

From the perspective of cognitive psychology, ability is a psychological feature that will affect individual behavior. Ability can be divided into three types. The first is general ability, that is, the ability that most people have, such as walking, sports, learning, etc. the second is special ability, that is, an ability that most people do not have, such as extraordinary memory or difficult acrobatic movements. The third is creativity, that is, the ability of human beings to create new things, such as the ability to invent new technologies, etc. Sports ability belongs to special ability, which is a comprehensive ability of the combination of individual wisdom, sports knowledge and technology, and an ability to give full play to the physical and mental quality of individuals engaged in sports and skills independently.

**Objective:** Physical education itself is different from the teaching of other disciplines. The teaching objectives of other disciplines are relatively single. The main teaching objectives are to cultivate students’ cognitive and application ability of various disciplines, while the objectives of physical education are relatively diversified, mainly to cultivate students’ awareness of physical education knowledge, master physical skills and enhance students’ physical and psychological quality in the teaching process. Due to the diversification of physical education teaching objectives, we need to do a good job in the reform of physical education teaching on the premise of fully clarifying teaching ideas and psychology.

**Subjects and methods:** 200 college students were randomly divided into experimental group and control group, with 100 students in each group. With the teaching assistance of cognitive psychology, the experimental group pays attention to the subject status of students, fully respects their personality, improves their sports ability from reality, pays attention to their psychological and emotional world, and makes them have strong willpower and positive attitude towards life. The control group only carried out daily physical education. For three months, after the experiment, the students were asked to fill in the questionnaire, 300 questionnaires were distributed and 300 were recovered. After excluding the invalid questionnaire (more than two survey questions were not filled in), the effective questionnaire was 297. Excel software was used to count the satisfaction of the two groups of students with physical education.
teaching during the experiment.

**Results:** The satisfaction of the two groups of students with physical education during the experiment is shown in Table 1. It can be seen that with the help of cognitive psychology teaching, there are no dissatisfied students in the experimental group, and the satisfaction rate is 77%, while the satisfaction rate of students in the control group is only 31%. It shows that during physical education teaching, teachers should pay attention to students’ subject status, pay attention to students’ psychological state, combine their own teaching skills, actively guide students to learn physical knowledge, carry out physical exercise, explore their potential and improve their ability. In specific teaching links, teachers can make reasonable teaching planning and adjustment according to students’ own quality and teaching objectives, so as to continuously improve students’ ability and teaching quality.

**Conclusions:** When carrying out the reform of physical education teaching methods in Colleges and universities, we should pay attention to the following problems: First, we recognize that the reform of physical education teaching methods in colleges and universities under the dimension of cognitive psychology is a new reform, which takes cultivating students’ moral character, psychology, physical quality and personality as the new teaching goal, determines different teaching methods according to the classification of physical education knowledge, and transforms students’ physical education knowledge into physical education ability. The reform of physical education in the dimension of cognitive psychology should break the form of knowledge indoctrination with teachers as the main body in the past traditional teaching, respect students’ individual differences, take students as the main body and cultivate students’ interest in physical education. Teachers should give full play to their teaching level, inspire and guide students to study actively and creatively from the perspective of cognitive psychology, consciously carry out physical exercise, and pay attention to the cultivation of students’ independent thinking ability and creative ability in physical activities. Change the form and means of physical education teaching, adjust the technical difficulty, create physical education teaching situation by means of competition, stimulate students’ learning motivation, and effectively improve the teaching effect and quality.

Table 1. Statistical results

<table>
<thead>
<tr>
<th>Group</th>
<th>Dissatisfied</th>
<th>Commonly</th>
<th>Basically satisfied</th>
<th>Satisfied</th>
</tr>
</thead>
<tbody>
<tr>
<td>Experience group</td>
<td>0</td>
<td>23</td>
<td>32</td>
<td>47</td>
</tr>
<tr>
<td>Control group</td>
<td>17</td>
<td>52</td>
<td>19</td>
<td>12</td>
</tr>
</tbody>
</table>

In a word, the reform of college physical education teaching methods under the dimension of psychological cognition must be carried out from the aspects of teaching ideas, teaching objectives and teaching methods, take students as the main body in the teaching process, respect students’ personality development, and carry out comprehensive training from the aspects of psychological quality, physical quality, personality development and moral education. Combine the theoretical knowledge of cognitive psychology with the actual situation of physical education, carry out scientific and effective physical education, and comprehensively improve the level of physical education in colleges and universities in China.

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THE IMPORTANCE OF PSYCHOLOGICAL ANALYSIS TO VOCAL MUSIC SINGING TEACHING

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**Background:** Psychology is a science about the occurrence, development and change law of human