

charged with the task of training highly skilled talents for production, construction, service and management. When college students are in a confused period, colleges and universities need their own strength to carry out ideological and political education activities for college students to become a member of a harmonious society.

Objective: The main manifestations of psychological stress overload are: relatively difficult to concentrate, relatively slow response; memory decline, easy to forget things; low self-evaluation, mental tension. There will be tension, anxiety, depression and other negative emotions, and even more people will have suicidal thoughts or behavior. become sensitive and suspicious, distrustful of others, afraid to go to places with many people; expression dull, slow movement, not care about the people or things around. Often addicted to the Internet, malicious alcoholism, sleep very late, wake up very early. Practice has proved that the more targeted the ideological and moral construction of college students, the more specific the goal, the greater the value. Carrying out correct ideological and political education and guiding students' correct outlook on life and values may alleviate the mental and emotional pressure of college students to a certain extent. Therefore, this study analyzes the impact of ideological and political education on alleviating the mental and emotional stress of college students.

Subjects and methods: The traditional teaching of ideological and political theory course is the most important and basic carrier in college students' ideological and political education. However, after entering the 21st century, facing the intricate political and ideological development situation at home and abroad, more and more colleges and universities begin to realize that we should not only rely on the traditional ideological and political theory courses as a single transmission channel of ideological and political education, but must actively broaden and innovate the teaching carrier of ideological and political education of students by carrying out a new mode of ideological and political education, so as to enrich the ways for students to receive ideological and political education. This study mainly analyzes the influence of ideological and political education on students' psychological quality to different degrees. By stratified cluster random sampling, 500 students of different ages, different genders and different majors were randomly selected to conduct a questionnaire survey. 500 questionnaires were distributed, 489 questionnaires were retrieved and 476 valid questionnaires were issued. The content of the questionnaire is to investigate and analyze the influence of college students' attention, memory, mental emotion and self-evaluation through the intervention of ideological and political education.

Methods: Using Excel statistics of ideological and political education in vocational colleges to alleviate mental and emotional stress of college students.

Results: The results of this survey use the influence values of 1 to 5 grades and specific quantitative factors, 1 indicating irrelevance, 2 indicating slight influence, 3 indicating general influence, 4 indicating obvious influence, and 5 indicating full influence. In order to reduce the great error caused by individual subjectivity in the evaluation, the evaluation values of 500 students are adopted and the average values are rounded off to obtain the results. The specific statistical table is shown in Table 1.

Table 1. Effects of Ideological and political education on mental and emotional stress of college students

Factor	Attention	Memory ability	Mental emotion	Self-evaluation
Student	4	5	5	3

Conclusions: The starting point and goal of ideological education should be focused on improving the comprehensive quality of college students and cultivating qualified talents with all-round development of morality, intelligence, physique and beauty. All personnel engaged in the daily ideological and political education of college students should adhere to the correct political direction, strengthen ideological and moral cultivation, enhance the sense of social responsibility, and become the guide and guide for the healthy growth of college students.

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PROBLEMS AND ANALYSIS OF COGNITIVE BARRIERS IN THE INHERITANCE AND CHALLENGE OF SCULPTURE CULTURE IN ANCIENT BUILDINGS IN GUANGXI AND GUANGDONG AREAS

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Background: The grey plastic decoration in architecture contains the life culture of traditional society and the simple concept of right and wrong. The art of grey plastic decoration and the culture of grey plastic decoration are now in a relatively closed system. The limited knowledge is only in the hands of a few intangible cultural inheritors and cannot be shared by the whole society, resulting in linear inheritance and lack of aggregation fission from generation to generation. The homogenization of grey plastic culture in contemporary times is obvious, single and lack of innovation. The closure of traditional architectural gray plastic decoration culture is in sharp contrast to the opening of architectural culture in the new era. The lack of open inheritance will inevitably lead to the contemporary people's inability to understand the cultural spirit of gray sculpture, thus forming an obstacle to development and a single inheritance. Making a macro examination of the decorative characteristics of grey plastic is inseparable from the entity research in the environment. The lack of micro detection of gray plastic decoration, even if there are gains. It will also look very rough. It is inevitable that the inference is rough and cannot stand academic test. Only by refining the research level of grey plastic decoration can we review its theoretical results. By comparing the structure of gray plastic decorative entities carefully and analyzing a large number of materials and multiple cases, we can peel off the rough surface and show the cultural characteristics. The inheritance and development of grey sculpture culture is related to people's cognitive activities. Human cognitive activities include psychological activities such as perception, attention, memory and thinking. According to the different obstacles that learners suffer in each stage of cognition, cognitive impairment is divided into four types: sensory impairment, attention impairment, memory impairment and thinking impairment.

Objective: Starting from the building facade, this paper analyzes the theme and specific characteristics of gray sculpture. Combined with the time context of historical development, this paper combs the regional characteristics of gray plastic. This paper summarizes the regional characteristics of gray plastic decoration, and probes into the internal relationship between gray plastic decoration and traditional architecture in various regions of Guangdong and Guangdong. In the process of inheritance and development, certain cognitive intervention is carried out for patients with cognitive impairment. People's perception, attention, memory and thinking process is a continuous process, which always starts from the perception activities of sensory organs to high-level thinking activities. The smoothness of cognition in the previous stage plays an important role in the development of activities in the later stage, The progress of cognitive activities in the latter stage will also be fed back to the previous stage to promote its timely adjustment.

Subjects and methods: The content of culture needs to be expressed in a certain form. A good form can better convey the cultural connotation and gain the content. In order to reveal the content of truth, goodness and beauty, we need to use appropriate forms to express it. Its form must take into account the generality, popularity, vividness and acceptability of gray sculpture culture. Therefore, it is necessary to express the value orientation and cultural spirit of gray sculpture culture in a concise and concise way. Gray plastic decoration in architecture is an excellent carrier. It can effectively carry and transmit the humanistic spirit of Guangdong and Guangxi, and its form is widely accepted by the public. The strong national style of gray plastic architectural decoration is completely consistent with the local characteristics of Guangdong and Guangxi. Gray plastic is formed under the nurturing of regional cultural factors of Guangdong and Guangxi. From various shapes such as figures, animals, fruits and vegetables, the themes, styles and forms of expression of gray plastic architectural decoration strongly express the humanistic character and aesthetic taste of Guangdong and Guangxi. It has strong local characteristics and is a three-dimensional and comprehensive style painting.

Study design: 120 patients with mild cognitive impairment were divided into experimental group and control group. Both groups received psychological intervention and drug intervention. Among them, the experimental group conducted in-depth understanding of gray sculpture culture in ancient buildings in Guangdong and Guangdong, and carried out cultural inheritance, including making inheritance materials and cultural dissemination. In the process of inheritance, the experimental group adopts the form of grouping, with 10-15 people in each group. The inheritance form, inheritance area and audience are determined by group discussion. After a period of 3 months, the degree of cognitive impairment was tested in both groups.

Methods: The degree of cognitive impairment was counted by SPSS 15.0 software and compared with the data before the experiment.

Results: The changes of cognitive impairment of patients are shown in Table 1. It can be seen from Table 1 that after psychological and drug intervention, cognitive impairment in both groups has been alleviated to a certain extent. Because the experimental group joined the inheritance intervention of gray plastic culture, the degree of cognitive impairment was greatly alleviated, which shows that the inheritance of gray plastic culture is helpful to the recovery of cognitive impairment.

Conclusions: For the traditional architectural decoration culture, it is the internal gene of a regional culture. In today's wave of globalization, while actively absorbing and learning from foreign cultures, we should pay more attention to, strengthen, improve and promote localization, so as not to be digested or

submerged by the world wave. At the same time, in the process of inheriting gray sculpture culture, it can promote the communication between people.

Table 1. Comparison / scores of cognitive impairment indexes between the two groups before and after the test

Group	Before and after the experiment	Delayed recall	Verbal fluency	Abstract
Test group	Before the experiment	12.6	13.6	16.5
	After the experiment	3.5	20.7	11.4
Control group	Before the experiment	13.9	13.7	16.6
	After the experiment	8.9	15.1	11.7

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ANXIETY OF ENTERPRISE ACCOUNTANTS BASED ON INTELLIGENT FINANCE AND TAXATION BACKGROUND AND ITS COUNTERMEASURES

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Background: With the rapid development of science and technology in China, intelligent technology has gradually penetrated into all walks of life. The wide application of intelligent technology in the field of accounting has promoted the emergence of intelligent finance, but also put forward new requirements for the overall quality of accountants. In order to grasp the opportunity to better enhance the competitive advantage of enterprises in the era of intelligent information development, it is necessary to conduct in-depth study of the current large number of accounting personnel of small and medium-sized enterprises, and constantly strengthen the analysis of the basic requirements of enterprises for the quality of accounting personnel in the context of intelligent finance and taxation, and put forward the best scheme for constructing the model of talent quality according to the actual situation. In recent years, a variety of intelligent technology more and more people into our economic life, changed our way of life, business models and consumption habits, but also more and more used in the field of finance and taxation. Intelligent finance and taxation emerged under this background. Intelligent finance and taxation apply information technology such as mobile Internet, big data and cloud computing to tax collection and management, financial accounting and tax declaration. For example, with respect to the six special additional deductions under the new Individual Income Tax Law that will come into force as of January 1, 2019, an individual may fill in the form by himself/herself through the mobile APP. The tax authorities may, through information sharing between different departments, analyze and identify the authenticity of the declaration materials submitted by a declarer, so as to complete the calculation and collection of individual income tax. At the same time, the tax authorities may also take certain punitive measures against entities or individuals that provide false information. In fact, our country from several years ago began to implement the “Golden Tax Phase III” project even if a typical application of intelligent finance and taxation. Through the big data tax identification system, the “Golden Tax Phase III” project collects, stores, examines and compares the all-element information of invoices on a real-time basis one by one. On the one hand, it can provide taxpayers with high-quality, convenient and all-round tax services, and on the other hand, the tax departments can realize the comprehensive monitoring of all links of tax collection. Especially after the five-in-one, tax, industry and commerce, social security, statistics, banking and other information can be in the tax system at a glance. Therefore, under this powerful intelligent tax supervision Skynet, if the taxpaying enterprises still take some “barbaric tax avoidance” measures in the past, they will face huge tax risks. Not only the accounting level of small and medium-sized enterprises is very limited, but also the ability of tax risk control is very low, which put forward new requirements for the quality of accounting talents. Therefore, the enterprise accountant appears the anxious phenomenon generally.

Objective: With the continuous development of science and technology in China, intelligent technology has gradually penetrated into all walks of life. With the help of intelligent technology, it not only has a great impact on our way of life, but also has a significant effect on the basic business model of small and medium enterprises. Among them, the application of enterprise finance and tax is more extensive, which promotes the emergence of intelligent finance and tax background. Generally, the background of intelligent finance and tax mainly refers to the management of tax, finance and tax payment of enterprises by using modern information technologies such as mobile Internet and big data cloud computing. For example, since the