

adopted, and the results are rounded off. The specific statistical table is shown in Table 1.

Table 1. Influence of the relevance of social psychiatry theory to Marxist critical ideas

Factor	Spiritual aspect	Cognitive aspect	Cultural aspects
People	4	3	4

Conclusions: Marx once again talked about dialectics, emphasizing the temporary nature of human social forms, which is the concern for a variety of future possibilities, but also in Marx's view of history contains open content. The critical theory of capitalist society represented by Marx's main spiritualism does not explain the historical rationality of its existence with the naturalism or utilitarianism myth of bourgeois ideology, but shows that the capitalist society and its development mode are not the general road and eternal prospect of human civilization.

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THE CONSTRUCTION OF SMART CLASSROOM AND THE DEEP INTEGRATION OF ANXIETY HEALTH EDUCATION FOR COLLEGE STUDENTS

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Background: As a new environment for intelligent learning, smart classroom is the high-end presentation of network classroom and multimedia. Its service concept is to provide intelligent and humanized interactive space for teaching activities. At the same time, it completes the combination of remote and local with the help of digital space and physical space, so as to change the relationship between learning environment and people and promote ubiquitous learning in schools open learning. Smart classroom is a new classroom developed through new technologies such as intelligent technology, cloud computing technology and Internet of things. The new classroom includes invisible digital space and tangible physical space. It completes classroom interaction, resource acquisition and knowledge presentation with the help of a variety of intelligent equipment, and has the functions of environmental management and situational perception.

At present, the physiology of college students is at the dividing point between maturity and immaturity. When they are faced with increasing pressure of study and work, they are easy to have very big psychological obstacles. College students spend most of their time in a noisy and crowded living environment, which can easily lead to psychological problems such as fatigue, slowness and irritability, and anxiety in serious cases. Anxiety disorder of college students is a very complex psychological and emotional disorder. Its clinical manifestations are usually motor agitation and sympathetic hyperactivity. The causes of the disease are depression, mental stimulation, personality, congenital heredity, etc., which are manifested in negative emotions such as anxiety, shame, disappointment, anxiety, fear and so on. After entering the University, college students are facing great changes in learning styles. At the same time, with the increase of learning pressure and learning tasks and their poor psychological tolerance, their mental health problems are becoming increasingly prominent. The international health organization claims that the number of patients with anxiety and depression among college students is still increasing, and the incidence group is becoming younger and younger.

Objective: In order to alleviate the anxiety symptoms of college students and improve their mental health level, this paper studies and puts forward a deep integration teaching scheme of anxiety health education for college students in the environment of smart classroom, which aims to provide guiding suggestions for the alleviation of anxiety and provide useful value for the construction of smart classroom.

Subjects and methods: 600 college students of different grades in a university were selected as the research objects, and the anxiety status of college students was analyzed by stratified cluster sampling through Self-rating Anxiety Scale (SAS) and Hospital Anxiety and Depression Scale (HADS).

Method design: 600 college students were randomly divided into control group and experimental group, with 300 people in each group. Among them, 300 students in the control group received general mental health education, and 300 students in the experimental group received comprehensive intelligent classroom mental health education. SAS and scholar methods were used to evaluate the mental health status of the two groups of college students before and after the implementation of the in-depth comprehensive teaching program. Among them, 292 questionnaires were returned in the control group, 277 were effective, and the effective rate was 95%. The experimental group returned 294 questionnaires, 579 valid questionnaires, and the effective rate was 95%.

Methods: The SAS scores before and after the implementation of the teaching mode were statistically analyzed by Excel.

Results: After evaluating the mental health status of the two groups of college students before and after the implementation of the in-depth comprehensive teaching program by SAS and scholars, it can be seen that the anxiety degree of college students in the experimental group who applied the mental health education mode of combining intelligent classroom to carry out mental health education has been significantly improved. Although the anxiety of college students receiving general mental health education has been alleviated, the effect is not as good as the mental health education model combined with intelligent classroom.

There was significant difference in SAS score and HADS score between the two groups. There were also significant differences in SAS score and HADS score between the two groups before and after the implementation of education mode. The SAS scores of the two groups of students before and after the implementation of the model are shown in Figure 1. Before and after the implementation of the model, the SAS scores of the two groups of students.

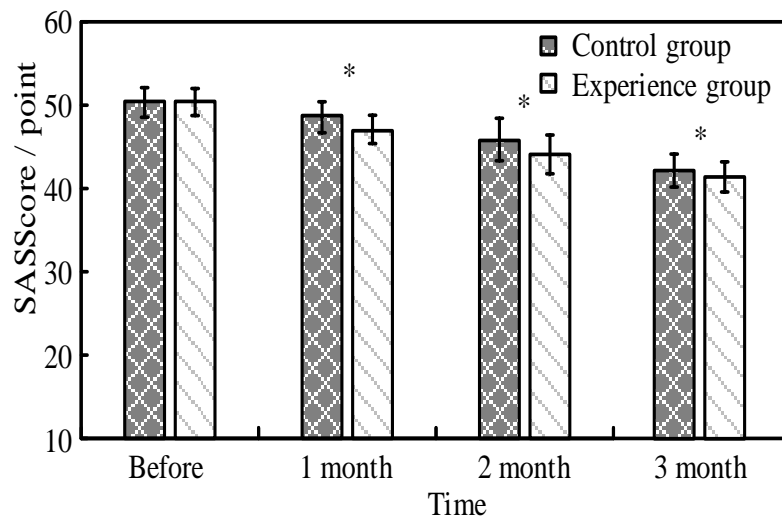


Figure 1. SAS scores of two groups of students before and after the implementation of the model

Conclusions: The deep integration teaching scheme of anxiety health education for college students in smart classroom environment can improve the anxiety of college students. This model can not only help students gain self-confidence, but also improve their self-cognitive ability and sense of achievement, so as to make students maintain long-term and sustained interest in learning, reduce students' anxiety in learning and work, and promote the pace of realizing modern teaching objectives.

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RESEARCH ON THE BASIC THEORETICAL PROBLEMS OF FINANCIAL ACCOUNTING TEACHING IN COLLEGES AND UNIVERSITIES BASED ON EDUCATIONAL PSYCHOLOGY

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Background: College financial accounting course is not only the core course of accounting, financial management and other majors, but also a required course of finance related majors. Therefore, college financial accounting course is very important. However, the content of financial accounting course in colleges and universities is relatively boring, and the current teaching method is also more traditional. Students cannot have a strong interest in financial accounting course, so the teaching effect is poor and students' learning efficiency is low. At the same time, students will also have anxiety, depression and other emotions, which will disgust the financial accounting course and further reduce the learning efficiency. Previous studies have confirmed a view that moderate anxiety can help students concentrate, activate their brain and improve learning efficiency. However, excessive anxiety will damage students' physical and mental health, and then make students resist and dislike learning activities, resulting in learning weariness