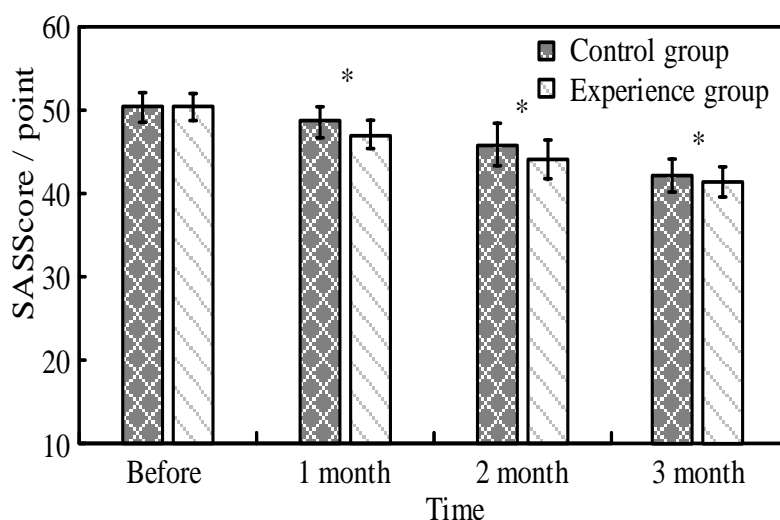


**Methods:** The SAS scores before and after the implementation of the teaching mode were statistically analyzed by Excel.

**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

and greatly reduce learning efficiency. Therefore, we need to find a teaching method that can effectively alleviate students' anxiety and help students better learn the teaching course of financial accounting in colleges and universities.

Education experts have been looking for a way to effectively improve the teaching effect of financial accounting in colleges and universities, so as to improve the overall quality and professionalism of students and cultivate high-quality financial personnel. Psychology is a science that studies people's psychological phenomena and behavior laws, and the educational process is actually the process of students' and teachers' psychological activities. Therefore, the organic combination of psychology and teaching activities can effectively improve students' learning enthusiasm and initiative, further tap students' potential, and make students interested in college financial accounting courses, so as to improve learning efficiency. Based on educational psychology, this paper puts forward a teaching method of financial accounting course combined with educational psychology, which aims to reduce students' anxiety and depression, improve students' interest in learning, and then improve the teaching effect of financial accounting course and improve students' learning efficiency.

**Objective:** In order to alleviate students' anxiety and depression, make students interested in financial accounting course, improve the teaching effect of financial accounting course and improve students' learning efficiency, this paper studies and puts forward a teaching method combined with educational psychology, hoping to find a way to effectively improve the teaching effect of financial accounting in colleges and universities. In order to improve the overall quality and professionalism of students and cultivate high-quality financial personnel.

**Subjects and methods:** 200 students were randomly selected from the four grades of freshman, sophomore, junior and senior in three universities by stratified cluster sampling, including 104 boys and 96 girls. The students are from 6 finance related majors, aged 18-25. Hospital Anxiety and Depression Scale (HADS) and self-rating Anxiety Scale were used to evaluate students' mental health, and the teaching effect was evaluated according to students' scoring of financial accounting course and students' examination results. The course score ranges from 0 to 4. The higher the score, the more interested the students are in the course.

**Study design:** The above 200 students were randomly divided into study group and control group by digital random method, with 100 students in each group. Among them, the students in the research group adopt the teaching method combined with educational psychology, while the students in the control group adopt the traditional teaching method. After 4 months of teaching, according to the hospital anxiety and depression scale, self-rating anxiety scale, students' scores on course teaching and students' examination results, the mental health and teaching effect of the two groups of students were compared, and then the role of combined educational psychology in the teaching of financial accounting course in colleges and universities was evaluated.

**Methods:** SPSS 17.0 and Excel were used to count and analyze students' mental health and academic performance.

**Results:** After 4 months of teaching, the test scores of students in the research group and the control group were significantly improved compared with those before teaching ( $P < 0.05$ ). The test scores of students in the control group were significantly lower than those in the research group ( $P < 0.05$ ), as shown in Table 1.

**Table 1.** Test results of two groups of students

Timing	Examination results		<i>t</i>	<i>P</i>
	Research Group	Control group		
Before teaching	67.4±14.1	68.2±15.4	0.107	0.871
After teaching	87.2±9.3	79.2±13.4	6.501	0.001
<i>t</i>	9.403	6.642	-	-
<i>P</i>	0.001	0.041	-	-

**Conclusions:** The financial accounting teaching method combined with educational psychology can effectively alleviate students' anxiety and depression, make students interested in the course, improve the teaching effect, improve students' turnover, and cultivate high-quality financial personnel for the society.

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## BILINGUAL TEACHING MODEL IN COLLEGES AND UNIVERSITIES FROM THE