

time, through the activities to increase students and students, students and enterprises as well as students and teachers' communication ability, thus achieve the goal of improve the students' ability of self-regulation. The above two aspects of psychology will be integrated into the follow-up research, and educational psychology will be further applied to the school-enterprise cooperation in higher vocational colleges, mainly from improving the school-enterprise cooperation system, giving full play to government functions, giving full play to the leading role of the industry, strengthening the capacity building of higher vocational colleges and other aspects of psychology education.

**Study design:** 500 college students were randomly selected, regardless of gender, age and major. In the form of questionnaire survey, 500 questionnaires were distributed and 486 questionnaires were recovered, including 475 valid questionnaires.

**Methods:** The influence of multicultural development on the path of school enterprise cooperation in higher vocational colleges from the perspective of Excel statistical educational psychology.

**Results:** According to the survey results, the influence values of specific factors are quantified with five grades of 0-4. 0 means irrelevant, 1 means slight influence, 2 means average influence, 3 means obvious influence, and 4 means full influence. In order to reduce the large error caused by personal subjectivity in the evaluation, the evaluation value of 500 college students is taken as the average and the results are rounded. The specific statistical table is shown in Table 1.

**Table 1.** Impact of multicultural development on school enterprise cooperation in higher vocational colleges from the perspective of educational psychology

Factor	Perfect system	Give full play to government functions	Play a leading role in the industry	Strengthening the capacity building of colleges and universities
College student	3	4	3	4

**Conclusions:** At present, school enterprise cooperation mode and work study combination mode have become important ways to improve the quality of higher vocational colleges. At the same time, these two schools running modes are also the specific application and practice of the combination of education and production labor in the process of running schools. With the continuous reform of the educational model of higher vocational colleges, the school enterprise cooperation model is moving towards diversification, and has made many good achievements in the process of diversified development. However, we need to make it clear that there are still some problems in the development process of school enterprise cooperation, which need us to constantly solve and explore.

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## RESEARCH ON THE INFLUENCE OF ECONOMIC ENVIRONMENT CHANGE ON BUSINESS MANAGEMENT ACCOUNTING FROM THE PERSPECTIVE OF SOCIAL PSYCHOLOGY

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**Background:** Faced with the current serious environmental pollution, people's environmental awareness has begun to change, environmental problems often affect people's lives, so more attention has been paid. Nowadays, with the continuous development of each enterprise, enterprise environmental accounting is particularly important. It takes environmental accounting objective, hypothesis, confirmation and measurement, and environmental accounting information disclosure as its main content. In order to protect the environment and coordinate the relationship between environment and development, the study of environmental accounting is imperative. In the new normal environment of the economy, the study of environmental management accounting is emerging in recent years, and the current related research is still in the primary stage of exploration. The new normal of the economy and environmental accounting combined with a common study, more conducive to explain the new normal of the economy and environmental accounting advocated by the concept. In the current form, we urgently need to study the environmental accounting under the new normal of the economy, because it will affect our living environment, but also affect the living environment of our future generations. There are many environmental accounting systems in our country. For example, China's current environmental accounting in the setting of goals, showing a superficial phenomenon, in the actual operation of environmental accounting, cannot take into account the real goal of environmental accounting. When environmental accounting is

impacted by external economy, it may be difficult for enterprises which consume too much resources to continue to develop when they are not equal to their rights and responsibilities. Moreover, when environmental accounting confirms and measures the published information, it is necessary to consider a lot of realities, to strictly confirm and measure it, and to strengthen the related discussion. In addition, the environmental accounting information disclosure information is not perfect, which is mainly due to the lack of information disclosure in content and form of a comprehensive lack of enterprise information. At present, there is no unified mode of environmental information disclosure in our country. At present, there are various modes of environmental information disclosure. To sum up, the current ways of environmental information disclosure are mainly annual report mode and off-balance-sheet disclosure mode. The annual reporting model focuses on providing information on monetary and financial measures, but this approach often fails to reflect the risks posed by environmental problems. When disclosing the information in the statements, the notes to the accounting statements are often adopted, which can only reflect the part of the environmental information and cannot display the whole picture. In an enterprise, the reports made to the chairman of the board of directors and the reports made at the internal meeting are generally taken as the annual summary of the enterprise, and such reports are often unable to be disclosed to the outside of the enterprise, but the relevant environmental protection departments have and need such part of the environmental information. However, it needs to wait for the environmental information disclosure. Therefore, it is necessary for enterprises and industries to strengthen the training of environmental management accounting. We can learn from the successful experience of foreign countries, and constantly explore suitable environmental information disclosure model.

**Objective:** Social psychology refers to the study of the psychological and behavioral development and changes of individuals and groups in social interactions. Social psychology explores interpersonal relationships at the individual and social group levels. Individual socialization process, communication, speech development, partners, family and living environment, and the influence of school on individuals are studied at the individual level. At the level of social groups, the study includes: group communication structure, group norms, attitudes, racial prejudice, aggression, customs and culture.

**Subjects and methods:** Randomly selected 50 enterprise management accounting survey, using the form of interview. Time control at 25-40 mins. Based on social psychology, this paper analyzes the influence of economic environment change on enterprise management accounting, and observes its psychological and emotional changes. Under the intervention of social psychology, facing the current economic environment, 50 investigators discussed the causes and analyzed the current problems of corporate environmental accounting. At the end of the interview, the impact of economic environment changes on business management accounting under the vision of Excel statistical social psychology was used.

**Results:** The survey results, the analysis of 50 business management accounting assessment values, the specific statistical table as shown in Table 1.

**Table 1.** The influence of economic environment changes on business management accounting from the perspective of social psychology

Factor	Irrelevant	General influence	Extraordinary influence	Serious influence
Enterprise management accounting	0	2	12	36

The results show that the change of economic environment in the view of social psychology has a serious impact on business management accounting.

**Conclusions:** Environmental management accounting is a product of social development on the basis of traditional accounting. The current economy continues the existence of environmental management accounting, and for the cultivation of environmental management accounting talents, not only they need to master the traditional accounting knowledge, but also need to master a certain degree of discipline, from an objective point of view, environmental accounting talents are required to have extensive and skilled professional knowledge and skills. Facing the current development situation, we need to carry on more professional training to the existing accounting talents, improve their original knowledge system, understand and grasp the basic theory of environmental management accounting, so as to enable them to gradually be competent for the contents of environmental information disclosure. Even start from the source of professional environmental management accounting personnel training.

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## RESEARCH ON CONTEMPORARY HIGHER ACCOUNTING EDUCATION REFORM AND TALENT TRAINING UNDER THE VISION OF EDUCATION PSYCHOLOGY