

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

Yang Liu

Accounting School, Henan University of Economics and Law, Zhengzhou 450046, China

Background: The current higher education accounting training model is no longer suitable for the current economic and social development of accounting professionals to the requirements. The reform of trade mode, the development of trade sector and the renewal of organization form of enterprises force the reform of training mode of accounting major to be imperative. The new era and new economy put forward new requirements for accounting talents, but accounting major is different from other majors, its practice application is very strong, the accounting teaching reform has never stopped.

With the rapid development of science and technology in recent years, a series of cutting-edge technologies such as the internet, the internet of things, big data, cloud computing and artificial intelligence have emerged and been accepted by the general public. Digitalization and intellectualization have changed our way of life and promoted the value of accounting talents. Under the whole market economy system, the operation state of each enterprise supports the development of economy, and accounting, as the core department of enterprise management, is responsible for the supervision, management, decision-making and analysis, grasps the lifeline of the enterprise, and is the key index of sustainable operation. The financial department bears the heavy burden of the enterprise, monitors and analyzes the enterprise in an all-round way to ensure that the supply chain of the enterprise is not broken. With the development and deepening of the accounting industry, the demand for new types of accounting talents is also showing abnormal tension. The field of accounting is also constantly innovating and undergoing a great leap forward reform. Cloud accounting, financial sharing, accounting information and so on - a series of intelligent platform to accelerate the accounting practitioners of the replacement. Thus, the training of accounting talents becomes more and more important, which poses a new challenge to the training of accounting professionals in higher education. It is urgent to reform the training mode of accounting professionals in application-oriented colleges and universities. Only colleges and universities provide a steady stream of high-tech talents to the society can meet the changes brought by the high-tech industry.

Objective: Educational psychology is the study of human learning, the effect of educational intervention, the psychology of teaching, and the social psychology organized by schools. The focus of educational psychology is the application of psychological theories or research to education. Educational psychology can be used to design courses, improve teaching methods, motivate students to learn, and help them cope with the difficulties and challenges of growing up. The terms “educational psychology” and “school psychology” are often used interchangeably, but usually those engaged in theoretical work and research prefer to be called educational psychologists, while those engaged in practical work in schools or related places are classified as school psychologists. Educational psychology focuses on how students learn and develop. In practical work, special attention is paid to students with special educational needs (whether they are gifted children or children with emotional or behavioral problems). Through the relationship with other disciplines, there is also some help to understand educational psychology.

Subjects and methods: Randomly selected accounting students 200, age unlimited, gender unlimited. Choose the same accounting professional teacher, teach the same class, and after the lesson summary and test, record the results of the 200 students. The 200 students were divided into the control group and the experimental group averagely according to the test scores, 100 students in each group. There was no significant difference between the experimental group and the control group in terms of learning achievement and other indexes before the experiment. Continuing to teach the second course for accounting teachers, the experimental group used educational psychology to integrate into accounting teaching, while the control group only used normal traditional teaching methods. The teacher should treat the two groups of students equally. Video surveillance throughout the course. At the end of the course, two groups of students were tested. The two tests were compared and the gap between the two tests was analyzed. After the contrast, the experimental group students improved significantly. The interview was conducted in the following three aspects: First, whether the application of educational psychology has an impact on motivating students to study or not. Second, whether the application of educational psychology promotes the cultivation of students' interest in learning. Third, whether the application of educational psychology can significantly improve students' academic performance. The influence of contemporary higher accounting education reform and talents training from the perspective of excel statistical educational psychology.

Results: The results of this survey, the influence values of specific factors were quantified by 0-4,0 indicating irrelevant, 1 slight influence, 2 general influence, 3 obvious influence, 4 sufficient influence, and the specific statistical tables are shown in Table 1.

Conclusions: In the new era, the training mode of higher education accounting major has emerged in the rapidly changing economic development. In order to do a good job in the training mode of new accounting

professional education, we should combine the intelligent background, update the accounting talent training program, adopt the education mode combining theory and practice, teachers use educational psychology, enhance the strength of teachers, and cultivate general talents in the field of accounting for the society.

Table 1. The influence of contemporary higher accounting education reform and talent training under the vision of educational psychology

Factors	Inspire learning	Improve your interest in learning	Improve academic performance
Influence values	4	4	4

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STRATEGIES FOR ADDRESSING CONSUMER BEHAVIOR BARRIERS IN THE DEVELOPMENT OF CROSS-BORDER E-COMMERCE

Hongcheng Zhang

School of Economics and Management, Xinyu University, Xinyu 338000, China

Background: In recent years, the income of residents of our country has been steadily improved, quality requirements and brand awareness have been significantly raised, consumption demand (especially for high-quality goods from abroad) has been gradually strong, and consumer goods have expanded to food, maternal and infant supplies, clothing, shoes and hats and other categories, and have become increasingly abundant. As the scale of consumer groups increases rapidly, the concept and behavior of consumers will change correspondingly. The process of consumer behavior is understood from both psychological and behavioral perspectives, including psychological activities and actual purchase behavior related to purchase decision. Consumer behavior pattern shows the whole process of consumer’s input, seeking, purchasing, using, evaluating, decision-making and handling of goods or services, and reflects the habit and general law of consumer’s purchasing behavior. The mode of Internet information transmission is changing, mobile clients will be more portable and diversified in the future, and cross-border e-commerce will carry out all-round, multi-level and wide-ranging cross-border trade. At present, scholars at home and abroad spend a lot of energy to study the purchase intention of online consumers, and think that risk, cost and service are all factors that cannot be ignored. Based on this information, a wish model can be developed. But most of the studies are worth further research, few scholars from an individual point of view alone, taking into account the factors affecting consumers’ online purchase intention is relatively small. In fact, consumers should not only consider perceived benefits such as product quality and after-sales service, but also consider the cost of buying the product, including purchase cost and purchase risk. Consumers make their purchase decisions only after they have evaluated the benefits and losses of the product.

Objective: The mode of Internet information transmission is changing, mobile clients will be more portable and diversified in the future, and cross-border e-commerce will carry out all-round, multi-level and wide-ranging cross-border trade. China’s cross-border online shopping market has developed rapidly in recent years, attracting more and more consumers, and consumer demand tends to diversification. Therefore, for cross-border e-commerce, in order to gain a larger market share, we need to target the needs of different consumer groups, develop corresponding marketing strategies, which is the key to further development of cross-border e-commerce enterprises.

Subjects and methods: Through the survey of online shopping consumers, the results of the questionnaire were analyzed to understand the consumption behavior of cross-border online clothing consumers. In addition, this paper discusses the operation of cross-border e-commerce enterprises from the perspective of consumers, and puts forward some corresponding improvement suggestions. According to the demands and feedbacks of the consumers for cross-border clothing shopping, analyze the potential problems of the enterprises, and provide reference materials for the regulatory authorities to manage the cross-border e-commerce industry, so as to create a good order of sustainable development for cross-border