

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

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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

e-commerce in market competition and development. This study analyzes the impact of consumer behavioral barriers in cross-border e-commerce development from the following three aspects. First, speed up the development of technology and effectively promote the application of APP mobile client. Second, enrich commodity categories, ensure commodity quality, and strengthen commodity publicity. Third, optimize and strengthen the virtual community management platform to create a consumer participation atmosphere.

Study design: The 200 consumers were randomly selected for questionnaires, with 200 questionnaires issued, 186 recovered and 182 valid questionnaires collected.

Methods: Excel is used to statistics the impact of consumer behavior barriers in the development of cross-border e-commerce.

Results: The influencing factors of cross-border e-commerce consumers are complex and diverse. This paper proposes the cross-border consumer behavior model of cross-border e-commerce consumers. This cannot only intuitively and clearly reflect the influence of the social and psychological factors affected by the consumer behavior process, but also highlight the importance of information, goods or services, the stage and the changing trend of consumer behavior.

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.

Table 1. Influence of consumer behavior barriers in the development of cross-border e-commerce

Factor	Promotion of application	Strengthen commodity publicity	Create atmosphere
Influence values	4	4	4

Conclusions: Network marketing is an indispensable part of e-commerce, so we should devote ourselves to form a perfect network marketing method for cross-border e-commerce services. The emergence of mobile App, on the one hand, has changed the consumer behavior, on the other hand, it has changed the management and marketing of enterprises. Cross-border e-commerce should be fully aware of the marketing value of virtual communities. During the interaction of community members, consumers will share their information, knowledge, shopping experience and use experience with other members. Therefore, cross-border e-commerce companies shall optimize and strengthen the management of virtual communities, set up simple and practical discussion and online communication channels with complete functions, build convenient information interaction channels for members and between members and brands or platforms, encourage community members to actively participate in topics, initiate new topics, release information, etc., and create an atmosphere for consumers to participate until the final transaction is concluded.

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THE INFLUENCE OF THE SINICIZATION OF MARXIST PHILOSOPHY ON THE CONSTRUCTION OF PEOPLE'S SOCIAL PSYCHOLOGY

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Background: Social psychology is an unsystematic and unfixed social consciousness spontaneously formed in people's daily life and communication. It includes individual psychology, national psychology, class psychology, and the psychology of the times. Social psychology directly governs people's actions, often in the form of passions. Marxist philosophy holds that once a kind of social consciousness is created, it will, in turn, influence and act on individual consciousness and group consciousness, realize the transformation to social psychology, enable people to identify and bear it psychologically, and gradually internalize it into people's thoughts, feelings and will, and control people's actions. We must be good at combining Marxist world outlook with people's psychological feelings of actual situation, and at expressing their fundamental interests and fundamental outlet from what people realize, so as to make people realize the recognition and internalization of Marxist world outlook in consciousness and psychology, and construct the social psychological foundation of the whole society with the spirit of Marxist philosophy. Since the reform and opening up, Marxist philosophy with seeking truth from facts as the core has reestablished its leading position historically. Deng Xiaoping Theory, which flashes the brilliance of Marxist philosophy, has been deeply rooted in the hearts of the people. Under the guidance of the CPC's ideological line of seeking truth