

learning intention. Second, the formation of professional practice ability is based on the mastery of corresponding declarative knowledge, and ignorance leads to incompetence. Professional practice ability can be generated and developed only by realizing the transformation from declarative knowledge to procedural knowledge. Third, professional practice ability is formed and developed by individuals in the process of practice. Fourth, the formation of professional practical ability needs interaction and teachers' guidance. Fifth, the formation of professional practice ability has individual differences.

**Results:** (1) It is clear that the cultivation of normal students' professional practical ability is oriented to employment. 1. Promote the socialization of normal students and make them become "popular" in social life rather than "excluded" or "incompatible". This requires the development of their general practical ability to behave and do things every day. 2. Normal education establishes the new goal of training "experts with development potential to solve educational problems". Therefore, normal education cannot expect graduates to become experts immediately, but we should vigorously develop their potential from the perspective of sustainable development to lay the foundation for them to become real education experts in the future. This requires strengthening relevant work in professional practical ability. (2) Establish corresponding curriculum system. 1. Build a curriculum system to cultivate general practical ability. 2. Build a curriculum system to cultivate special practical ability (i.e., professional practical ability). 3. In the course implementation, we need to deal with the relationship between elective courses and compulsory courses, implicit courses and explicit courses, subject courses and activity courses. (3) Strengthen the management of professional practical ability training and fully stimulate students' motivation. It is necessary to establish a strict management mechanism and pay attention to stimulating students' interest, pressure and sense of achievement in developing professional practice ability. (4) At present, there are almost no full-time teachers engaged in the cultivation of normal students' professional practical ability in normal universities. Specifically, first, full-time teachers can be appointed to cultivate the professional practical ability of normal students, and relevant mechanisms (such as temporary training, exchange and discussion, project cooperation, etc.) can be established to make these teachers often have the opportunity to deeply understand the education and teaching practice of primary and secondary schools. Second, we can strengthen the construction of part-time teachers and hire local backbone teachers in primary and secondary schools to guide the cultivation of normal students' professional practical ability. Third, teachers must be guided to conduct special research on the training mechanism of normal students' professional practical ability, and find practical and effective training measures and methods.

**Conclusions:** Developing normal students' practical ability in education and teaching is an urgent work to be strengthened in normal colleges and universities. From the perspective of modern cognitive psychology, from Anderson's point of view on knowledge classification and learning, scientifically understanding and grasping the essence, learning process and training mode of normal students' professional practical ability has a certain theoretical and practical significance for effectively guiding the cultivation of normal students' professional practical ability.

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## STRATEGIES TO SOLVE THE OBSTACLES OF COMMUNICATION ADAPTATION IN THE REFORM OF FINANCIAL AND ACCOUNTING EDUCATION IN CONTEMPORARY COLLEGES AND UNIVERSITIES

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**Background:** With the continuous development of China's economy and society, new knowledge and technology are constantly updated, and more and more skills need to be mastered by accounting students. Within the hypothetical scope of accounting subject, it is not only e-commerce, e-marketing and online banking; International trade, international investment and other businesses also belong to the category of Finance and accounting, which also puts forward new requirements for the ability of students majoring in finance and accounting. Under the tide of the times, most universities and majors are changing to adapt to the rapid change of the times. The educational model of accounting major must also be innovated and reformed to continuously improve students' professional quality and ability. Such as adding basic computer knowledge, adding courses such as Mandarin, foreign language teaching and economic management.

The reform of the educational model of accounting major in colleges and universities helps to improve students' comprehensive ability, so as to improve students' professional quality, and has high adaptability

and competitiveness in the fierce social environment in the future. However, in the process of the reform of the educational model of accounting specialty in colleges and universities, there will be many communication and adaptation obstacles, including communication and adaptation obstacles between schools and teachers, communication and adaptation obstacles between schools and students, and communication and adaptation obstacles between teachers and students. There are many reasons for these problems. First of all, in the process of the reform of the educational model of accounting major in colleges and universities, the courses of accounting major will be adjusted and added, and the teaching content has changed accordingly. Many teachers have been used to the old teaching mode and teaching content, and cannot adapt in the process of education mode reform, so they cannot well achieve the reform objectives. Therefore, there will be obstacles in communication and adaptation between schools and teachers. Secondly, colleges and universities lack effective notification and communication means to communicate with students. Therefore, many students do not understand the professional reform, curriculum changes and teaching mode changes of colleges and universities, so there are communication and adaptation obstacles between schools and students. Finally, some teachers are bound by traditional educational ideas, often used to one-way communication, rather than realizing equal dialogue with students, ignoring students' emotional feelings and information feedback, so the communication effect with students is poor. In addition, the teacher's communication skills are not in place, and the language conditioning is not clear and the logic is clear, so that the students cannot fully understand the meaning expressed by the teacher. The above situations have led to communication and adaptation barriers between students and teachers. It is very important to solve the problem of communication adaptation obstacles for the reform of accounting education in contemporary colleges and universities.

**Objective:** To propose solutions to solve the communication and adaptation obstacles in the reform of accounting education in contemporary colleges and universities, so as to improve the reform effect of accounting teaching mode and improve students' professional quality and comprehensive ability.

**Research objects and methods:** 120 students were selected from 5 universities by stratified cluster sampling, including 57 boys and 63 girls. All students were from the major of Finance and accounting. The effect of the reform is evaluated by students' examination results and mental health status. Students' mental health was assessed by self-rating Anxiety Scale (SAS).

**Research design:** The two groups of students were randomly divided into research group and control group, with 60 people in each group. Both groups of students used the reformed accounting teaching mode. For the research group, teachers should enhance their communication skills, improve their communication skills, and build communication platforms between schools and students, such as official account, school system, etc. The students in the control group did not intervene. After 4 months of teaching, the professional course scores and mental health status of the two groups were compared.

**Methods:** the relevant data were processed and analyzed by SPSS 21.0 software.

**Results:** after teaching, compared with before teaching, the professional course scores of the students in the research group increased significantly ( $P < 0.05$ ). However, there was no significant change in the control group ( $P > 0.05$ ), and it was significantly lower than that in the study group ( $P < 0.05$ ).

**Conclusions:** The educational model reform of accounting major in colleges and universities is helpful to improve students' comprehensive ability, so as to improve students' professional quality, and has high adaptability and competitiveness in the fierce social environment in the future. However, there will be many communication and adaptation obstacles in the process of the reform of the educational model of accounting specialty in colleges and universities. The research proposes to improve teachers' communication skills, improve teachers' communication skills, build a communication platform between schools and students, solve the problem of communication adaptation obstacles in the reform of accounting education in contemporary colleges and universities, improve the reform effect of accounting teaching mode, and improve students' professional quality and comprehensive ability.

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## CONTRADICTIONS AND ADJUSTMENT STRATEGIES OF CROSS-CULTURAL PSYCHOLOGICAL IDENTITY BASED ON BILINGUAL EDUCATION MODEL

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**Background:** Culture is rooted in national language, thought, traditional concept, behavior, values,