

adaptability scale, so as to provide patient data basis for early intervention and development intervention of mild cognitive impairment.

**Subjects and methods:** This study adopts the methods of literature retrieval and data analysis to collect the theoretical data and past patient characteristic data in related fields, so as to provide a basis for further research. Then, the learning adaptability scale for patients with mild cognitive impairment is compiled from multiple dimensions by factor analysis, and the prepared questionnaire is distributed and collected to verify whether the learning adaptability scale is effective.

**Study design:** In this study, 150 questionnaires were distributed to higher vocational students with mild cognitive impairment, and 137 were successfully recovered. In the questionnaire survey, patients will check the questionnaire according to their actual situation, and the questionnaire data will be counted by five-level scoring method.

**Methods:** The learning adaptability scale of higher vocational students with mild cognitive impairment was analyzed by Excel software.

**Results:** Analyzing the condition of patients with mild cognitive impairment of higher vocational students by learning adaptability scale can play an important role in early condition intervention, patient life improvement and so on. In the survey results of this study, five levels from 0 to 4 are used to quantify the impact of specific factors.

**Table 1.** Influence degree of patient adaptability

Factor	Self-adaptation	Interpersonal adaptation	Learning adaptation	Environmental adaptation	Life adaptation
Resident	4	3	4	2	3

**Conclusions:** Compared with the elderly patients with mild cognitive impairment, the patients with mild cognitive impairment of higher vocational students have better physical foundation and more social activities. Active intervention on the patients with mild cognitive impairment of higher vocational students has a significant impact on the delay and rehabilitation of the disease. Testing the adaptability of patients in all aspects through the learning adaptability scale can provide sufficient patient data for disease intervention, so as to help patients recover their living ability and learning ability from different dimensions, and provide a stable basis for patients' long-term rehabilitation program. Compared with the elderly patients with mild cognitive impairment, the patients with mild cognitive impairment of higher vocational students have better physical foundation and social activities. Active intervention on the patients with mild cognitive impairment of higher vocational students has a significant impact on the delay and rehabilitation of the disease. Testing the adaptability of patients in all aspects through the learning adaptability scale can provide sufficient patient data support for disease intervention, help patients recover their living ability and learning ability from different dimensions, and provide a stable basis for patients' long-term rehabilitation program.

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## STUDY ON THE CORRELATION BETWEEN DECISION-MAKING BEHAVIOR AND WILL DISORDER OF ART AUCTION PARTICIPANTS

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**Background:** With the progress of society, the development of economy and the improvement of life quality, people pay more and more attention to the pursuit of spiritual level. Therefore, the art market has also made great progress. Art is a special commodity, which is the crystallization of the combination of the wisdom and labor of art creators. Like ordinary commodities, works of art have two basic attributes, namely use value and value. The difference between works of art and ordinary commodities is that the use value of works of art is not related to the material level, but to the spiritual level. The emergence of works of art is to meet people's aesthetic and spiritual needs. Therefore, the value and use value of works of art fluctuate greatly, which is mainly affected by people's subjective factors. In addition, some special works of art are of great value, such as famous paintings and antiques, which are difficult to be traded by conventional trading methods. Therefore, many works of art are traded in the form of auction. The core components of art transaction probably include three levels: art, art collectors and the transaction mechanism connecting art collectors and art creators. The attributes of works of art are the basis for determining the value of works of art, including author, subject matter, composition, color and other factors. Art collectors are participants in

art transactions. The preferences of art collectors affect the demand for art to some extent, and then affect the market value of art. Art collectors and the transaction mechanism connecting art collectors and art creators determine the information symmetry between them or the price competition between art collectors, which can also affect the transaction price of art to a certain extent.

Generally, the price of works of art lacks a clear and unified reference. The exposure of works of art, the comments of critics, the form of transaction and other factors will affect the buyer's value judgment and evaluation of works of art. Empirical analysis shows that the transaction price and transaction rate of works of art in auction houses are significantly higher than other transaction forms. The decision-making behavior of art auction participants is the key to determine whether art is auctioned or not. Will disorder be a kind of psychological disorder, including will enhancement, will weakening, will lack, intention reversal, compulsive intention, contradictory intention and so on. Compared with ordinary people, the will activities of patients with volitional disorder will have obvious abnormalities, such as morbid self-confidence, lack of decision-making, easy to be hinted and so on. The inhibition barriers of art auction participants often affect the decision-making behavior of art auction participants. The study discusses the correlation between the decision-making behavior of art auction participants and will disorder, provides some reference for improving the purchase intention of participants, and promotes the development of art market to a certain extent.

**Objective:** With the progress of society, the development of economy and the improvement of life quality, people pay more and more attention to the pursuit of spiritual level. Therefore, the art market has also made great progress. The study discusses the correlation between the decision-making behavior of art auction participants and will disorder, provides some reference for improving the purchase intention of participants, and promotes the development of art market to a certain extent.

**Research objects and methods:** 83 art auction participants with will disorder were selected as the research objects, and the auction intention of the research objects was investigated by using a self-made questionnaire. The self-made volitional disorder assessment scale (VDAs) was used to evaluate the degree of volitional disorder.

**Research design:** There are 20 items in the questionnaire. The score of each item is 1 - 5, with a total score of 100. The higher the score, the higher the auction intention of the research object. The self-made will disorder assessment scale has 10 items, and the score of each item is 1 - 10, with a total score of 100. The higher the score, the deeper the degree of will disorder. According to the results of the questionnaire, this paper discusses the correlation between decision-making behavior and will disorder of art auction participants.

**Methods:** The relevant data were processed and analyzed by software SPSS 17.0.

**Results:** The results of the questionnaire show that there is a significant positive correlation between the decision-making behavior of art auction participants and will disorder.

**Conclusions:** Generally, the price of works of art lacks a clear and unified reference. The exposure of works of art, the comments of critics, the form of transaction and other factors will affect the buyer's value judgment and evaluation of works of art. Empirical analysis shows that the transaction price and transaction rate of works of art in auction houses are significantly higher than other transaction forms. The study discusses the correlation between the decision-making behavior of art auction participants and will disorder, provides some reference for improving the purchase intention of participants, and promotes the development of art market to a certain extent.

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## RESEARCH ON COGNITIVE OBSTACLES IN THE REFORM OF FINANCIAL ACCOUNTING TEACHING PARADIGM

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**Background:** In the process of social development, China's national economy is also improving, and the number of listed enterprises is increasing. In an enterprise, financial accounting is an indispensable post. The working ability of relevant staff is related to the profit limit of the enterprise. Therefore, the teaching of financial accounting is very important. Financial accounting teaching is a compulsory course for financial majors. It plays an important role in accounting, financial management and other financial related majors. Cognition is an intelligent process in which intelligent organisms acquire knowledge and memorize, understand and process knowledge. In the cognitive process of intelligent organisms, it will involve a series of psychological activities and social behaviors such as learning, memory, language, thinking and so on.