

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

Xiujuan Zhang

Accounting School, Yunnan Technology and Business University, Kunming 651700, China

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.

Cognitive impairment (CDS), also known as neurocognitive impairment (NCDs), is a common disease in the elderly. Cognitive impairment mainly affects people's cognitive ability, learning ability, memory ability and perception ability. Due to congenital developmental brain injury, such as patients with congenital intellectual deficiency; or acquired brain injury patients, such as stroke patients; many people suffer from cognitive impairment. Cognitive impairment includes perception impairment, memory impairment and thinking impairment. Sensory impairment refers to the patient's sensory retardation, deterioration, and other pathological phenomena such as illusion and hallucination. Memory impairment refers to the impairment of patients' memory function, including amnesia, memory errors and so on. Thinking disorder refers to thinking logic disorder, delusion, etc. Students with cognitive impairment are difficult to keep up with the traditional financial accounting teaching paradigm, so it is necessary to reform the financial accounting teaching paradigm.

Taking students as the center and considering students with cognitive impairment, this paper puts forward some suggestions on the reform of financial accounting teaching paradigm. First, use the original documents to replace the traditional text narration, avoid the disconnection between the indoctrination teaching and the classroom and the reality, and strengthen the learning atmosphere in the classroom; In the teaching of financial accounting, strengthen the application of information technology and guide students to participate in the application of financial accounting books and bookkeeping vouchers. Carry out training simulation teaching to ensure the rationality of training content, so as to improve students' practical ability and deeply understand the work of financial accounting. Through the reform of financial accounting teaching paradigm, it can not only provide better teaching services for students with cognitive impairment, but also improve students' understanding of financial accounting teaching content, strengthen students' practical ability, and provide high-quality financial and accounting talents for the society.

Objective: To study the student-centered, considering the students with cognitive impairment, and put forward some suggestions on the reform of financial accounting teaching paradigm. Through the reform of financial accounting teaching paradigm, it can not only provide better teaching services for students with cognitive impairment, but also improve students' understanding of financial accounting teaching content, strengthen students' practical ability, and provide high-quality financial and accounting talents for the society.

Research objects and methods: 40 students with cognitive impairment were selected from finance related majors in 6 universities to teach financial accounting. Using students' financial and accounting examination results to evaluate the teaching effect of financial accounting.

Research design: Students were randomly divided into research group and control group, with 20 people in each group. The research group used the reformed financial accounting teaching paradigm for teaching; The control group used the traditional financial accounting teaching paradigm. After 4 months, the financial accounting test scores of the two groups were compared.

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

Results: After teaching, the scores of students in the research group were higher than those in the control group, and the difference was significant ($P < 0.05$), as shown in Table 1.

Table 1. Results of two groups of students

Timing	Examination results		<i>t</i>	<i>P</i>
	Research Group	Control group		
Before teaching	67.4±14.1	68.2±15.4	0.107	0.871
After Teaching	87.2±9.3	79.2±13.4	6.501	0.001
<i>t</i>	9.403	6.642	-	-
<i>P</i>	0.001	0.041	-	-

Conclusions: In the process of social development, China's national economy is also improving, the number of listed enterprises is increasing, and the demand for financial accounting personnel is increasing. Therefore, financial accounting teaching in colleges and universities is very important. Students with cognitive impairment are difficult to keep up with the traditional financial accounting teaching paradigm, so it is necessary to reform the financial accounting teaching paradigm. Taking students as the center and considering students with cognitive impairment, this paper puts forward some suggestions on the reform of financial accounting teaching paradigm. Through the reform of financial accounting teaching paradigm, it can not only provide better teaching services for students with cognitive impairment, but also improve students' understanding of financial accounting teaching content, strengthen students' practical ability, and provide high-quality financial and accounting talents for the society.

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STUDY ON THE EFFECT OF URBAN ELEVATED ROAD GREENING ON ALLEVIATING DRIVERS' MENTAL ANXIETY

Hong Luo

Academy of Fine Arts, Henan Vocational Institute of Arts, Zhengzhou 450043, China

Background: With the continuous improvement of China's social and economic level, the traffic pressure in major cities shows a significant growth trend. In order to reduce the negative impact of urban traffic congestion, major cities choose to build elevated roads to enrich driving routes, realize vehicle diversion, and finally alleviate urban traffic pressure. As the core component of urban viaduct, the greening of urban viaduct is very important. Different from the greening of ordinary roads, the greening of urban elevated roads has a more complex site environment. Under the influence of huge changes in space or drop, the ecological factors of greening plants of urban elevated roads have changed accordingly, including lighting conditions, rainwater resources, etc. To promote the realization of viaduct greening function, it is necessary to ensure the rationality of greening design. At present, the greening of urban viaduct has attracted more and more attention for its diversified functions. The common functions of urban elevated road greening include maintaining traffic safety, beautifying road environment, noise reduction and dust prevention. In addition, reasonable urban elevated road greening can also accurately guide and predict the driver's driving sight, so as to eliminate the tension or visual fatigue in the driving process, and then effectively alleviate the driver's mental anxiety.

Objective: In the current traffic environment, drivers may face traffic jams, congestion and other external factors, so as to keep them in the state of driving for a long time, which will lead to visual fatigue and psychological anxiety during driving, which has a great impact on their driving safety. The greening of urban viaduct can reduce the driver's visual fatigue to a certain extent, and then effectively control the driver's mental anxiety level. This study will explore the mitigation effect of urban elevated road greening on drivers' mental anxiety, in order to explore a more reasonable urban elevated road greening design scheme, eliminate drivers' mental anxiety and ensure their driving safety.

Research objects and methods: This study will take the form of questionnaire to explore the improvement of drivers' mental anxiety under the greening of urban elevated roads. Set up a questionnaire survey point near the entrance and exit of the urban viaduct, randomly select 420 drivers to complete the questionnaire within 10 minutes, and then immediately recycle the questionnaire. Through the contents of the questionnaire, we can analyze the improvement of driver's mental anxiety under the greening of urban viaduct.

Research design: The main content of the questionnaire is Self-rating Anxiety Scale (SAS), which enables drivers to score their own anxiety level before and after driving into the elevated road. In this project, 420 questionnaires were distributed, and 417 valid questionnaires were recovered, with a recovery rate of 99.29%.

Methods: SAS was used to score the mental anxiety level of drivers, and the SAS standard score of drivers could be obtained by expanding the score results by 1.25 times. The SAS standard score is 50, and a score lower than 50 indicates that there is no mental anxiety disorder, otherwise there is mental anxiety disorder. Using Excel and SPSS 19.0 software for statistics and analysis, and comparing the SAS standard scores of drivers before and after driving into the urban viaduct, we can get the impact of urban viaduct greening on alleviating drivers' mental anxiety.

Results: The results of the questionnaire showed that before driving into the urban viaduct, the average SAS standard score of drivers was 61.07, indicating that the average level was mental anxiety. After driving out of the urban viaduct, the average SAS standard score decreased significantly. At the two time points before and after driving into the urban viaduct, the number of drivers whose SAS standard score is lower than 50, which measures the anxiety level, increased significantly, and the number of drivers whose SAS standard score is higher than 50 decreased significantly.

Table 1. Statistics of drivers before and after driving into urban elevated green roads

Time	Number of drivers		Average
	Less than 50 points	50 points and above	
Before driving in	129	288	61.07
After driving in	292	125	52.37