Research objects and methods: This study analyzes the competition anxiety of sports athletes in a university by means of questionnaire, and takes 200 sports students in the university, aged 20-22 years old. 200 questionnaires were distributed to 200 college students, and 200 were recovered, with a recovery rate of 100%.

**Research design:** The EFI scale was used to study the psychological feeling of athletes after the competition. There were 12 survey questions, which were divided into four subscales: vitality stimulation, physical and mental calm, physical fatigue and active investment. Each subscale consisted of three questions, and the score of each question was 0-5, which were no feeling, slight feeling, medium feeling, strong feeling and strong feeling. The highest score of each subscale is 15 and the lowest score is 0.

Methods: The relevant data were calculated and counted by Excel and SPSS20.0.

**Results:** Before and after the intervention, by paired t-test, the subjects showed significant differences in four aspects: vitality stimulation, physical and mental calm, active involvement and fatigue compared with those before the experiment (P < 0.05). As shown in Figure 1.

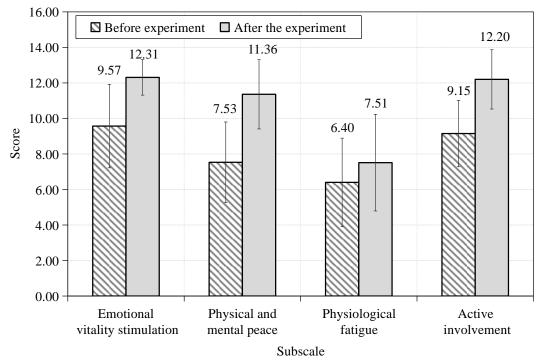


Figure 1. Comparison of EFI scores before and after intervention training

Conclusions: For short-term players, in daily training, coaches will irregularly carry out competition experience exchange meetings to let experienced players impart field experience to other players, so that we can not only learn from each other, but also enable new players to speed up their integration into the team and reduce the anxiety of football players about strange competition environment. Let athletes devote themselves to training and competition, enhance athletes' self-confidence and improve athletes' psychological state. Before the formal competition, coaches should adopt correct ideas to guide athletes to establish a reasonable cognitive level, scientifically use relaxation methods for "Relaxation" training, reduce athletes' inner pressure and reduce athletes' pre competition anxiety level.

## ANXIETY PHENOMENON AND COUNTERMEASURES OF COMPANY FINANCIAL MANAGERS

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**Background:** Anxiety refers to the tension, uneasiness, worry, worry and other unpleasant complex emotional states caused by an individual's upcoming danger or threat. Anxiety is a kind of irritability caused

by excessive worry about the safety of relatives or their own lives, future and destiny. It contains worry, worry, sadness, tension, panic, uneasiness and other components. It is related to critical situations and events that are difficult to predict and cope with. When things change, anxiety may be relieved. Some people are in a state of anxiety for a long time without objective reasons. They are often afraid of great disaster for no reason, and worry about suffering from incurable serious diseases, resulting in symptoms such as restlessness and panic. This abnormal anxiety is a manifestation of psychosis. The offender will be accompanied by anxiety in the process of crime, trial and prison reform. In serious cases, it can also cause emotional and emotional disorders. Anxiety is the emotional reflection of people's serious deterioration of the value characteristics of reality or future things. On the contrary, the emotional form is an expectation, that is, the emotional reflection of people's obvious positive trend towards the value characteristics of reality or future things.

With the rapid development of China's social economy, great changes are taking place in the social structure. The competition is becoming more and more fierce, and the problem of interest distribution is prominent, which makes the role of corporate financial management in China's economic development more and more important. At present, small and medium-sized enterprises do not have a deep understanding of the intelligent fiscal and tax system, are not familiar with the specific practical operation, and their awareness of financial risk is relatively backward. Financial managers are facing the pressure of technological innovation, leadership, employees, taxation and audit, which makes the psychological quality of enterprise financial managers have some problems, which will seriously affect the production, operation and long-term development of enterprises. Optimizing the psychological quality of financial managers can bring many benefits to enterprises, accountants and society. The evaluation of the psychological quality of financial managers will help to optimize their psychological quality, improve work efficiency and enterprise benefits, reduce the brain drain of enterprises and reduce the risk of human resources. The quality of financial management personnel mainly includes political and ideological quality, professional ethics quality, professional quality, comprehensive cultural quality, communication and coordination ability and physical and mental quality. The financial managers of small and medium-sized enterprises will face great pressure in the era of intelligent finance and taxation. In order to better adapt to the development pace of the times, they should constantly learn new knowledge and constantly improve their quality requirements, including self-learning ability, information nursing ability, ability to control finance and taxation risks, etc., in order to better carry out financial management.

**Objective:** In recent years, under the background of fiscal and tax intelligence, the change of social environment of financial managers has led to the decline of their psychological quality. Therefore, the purpose of this study is to put forward the improvement plan of anxiety psychology of corporate financial managers, hoping to provide some reference for relevant research.

Research objects and methods: In order to improve the psychological quality of enterprise financial managers and improve their anxiety symptoms, taking smart finance and taxation as the background, 200 questionnaires were distributed to financial managers with bad emotions in different small and medium-sized enterprises to test their psychological characteristics. In this study, 186 questionnaires were collected with a recovery rate of 93%, and the enterprise financial managers were divided into observation group and control group, with 93 people in each group.

Research design: The observation group was given an intelligent fiscal and tax training program, and the experimental duration was 2 months. The control group did not receive special training within 2 months, but only routine work training. After the experiment, the training effect was evaluated according to the rehabilitation of the subjects. Among them, the significant effect is that cognition, emotional behavior and will are significantly improved. Effectively improve cognition, emotion and will. Ineffective is that the bad mood is still abnormal or has no improvement.

Methods: The relevant data were calculated and counted by Excel software and SPSS20.0 software.

**Results:** The total effective rate of anxiety relief in the observation group was significantly higher than that in the control group, and the difference was statistically significant (P < 0.05), indicating that the psychological quality improvement scheme of enterprise financial managers based on intelligent finance and taxation has higher effect and application value compared with routine training.

Conclusions: The mental quality improvement scheme of enterprise financial managers based on intelligent finance and taxation has a great impact on the physical, psychological and behavior of employees. In view of the above survey results, this study puts forward the countermeasures to optimize the psychological quality of financial managers, including: (1) Strengthening the psychological quality education and training of financial managers, guiding financial managers to establish noble life goals and professional ethics, standardize their behavior in strict accordance with the financial management standards and professional ethics, and enhance their psychological endurance, better adapt to the working environment. (2) Improve the corporate governance structure and internal control mechanism, strengthen work authorization, improve the status of financial managers in the governance structure, and ensure their

independence and "intermediary" role. (3) Improve the construction of financial management institutions. First, improve the way of leadership, build a warm and harmonious working environment and enhance the sense of belonging of financial managers. Second, improve the incentive mechanism, formulate scientific and reasonable incentive policies, and create a fair and just competition environment. Third, improve the authorization mechanism and increase the discretion of financial managers. Fourth, improve the communication mechanism and establish harmonious interpersonal relationships. The communication mechanism includes information communication and interpersonal communication. Information communication must follow the principles of timeliness and accuracy to ensure the authenticity and reliability of information transmission and effectively promote information and emotional communication among members.

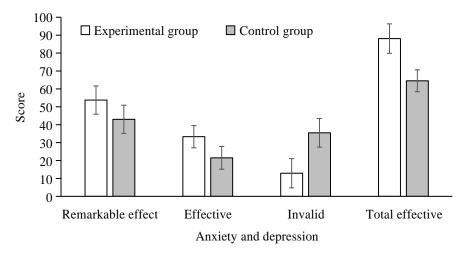


Figure 1. The improvement effects of the two groups after intervention were compared

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## IMPACT OF THE INNOVATIVE DEVELOPMENT OF IDEOLOGICAL AND POLITICAL EDUCATION IN COLLEGES AND UNIVERSITIES ON STUDENTS' SPIRITUAL AND EMOTIONAL PRESSURE UNDER THE PATTERN OF "GREAT THINKING AND POLITICS"

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Background: At present, there are some problems in Ideological and political education in colleges and universities, such as low attention to curriculum, single teaching form, lack of "great ideological and political" thinking and so on. As a new mode of ideological and political education in colleges and universities, "great ideological and political education" is an educational system involving the innovation of ideological and political curriculum system and the combination of theory and practice. Its characteristics are paying attention to the improvement of students' overall political quality, wide teaching content and established work system. Under the "great ideological and political" pattern, the ideological and political education in colleges and universities needs to face new requirements, as follows: the current politics of ideological and political course teaching, the practicality of ideological and political course teaching, and the innovation of ideological and political course teaching. The innovative development strategy of ideological and political education in colleges and universities under the pattern of "great ideological and political education" can be reflected in optimizing the evaluation mechanism of ideological and political education courses, constructing the practice platform of ideological and political education courses, improving the teaching methods of ideological and political education courses, strengthening the construction of teachers' team of ideological and political education courses, and paying attention to the teaching of ideological and political education courses.

With the continuous improvement of social and family requirements for students, students are facing more and more mental and emotional pressure. The main mental and emotional pressure of college