ANALYSIS OF INNOVATIVE TEACHING REFORM OF FINANCIAL ACCOUNTING SPECIALTY EDUCATION IN COLLEGES AND UNIVERSITIES FROM A PSYCHOLOGICAL PERSPECTIVE

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Background: 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 finance majors, which plays an important role in finance-related majors such as accounting and financial management. The traditional teaching mode of the financial accounting course in colleges and universities is relatively backward and has many defects, which leads to students’ inability to understand and remember some abstract and complex concepts, which is not conducive to students’ learning. In the long run, students will have anxiety, and then have the psychology of weariness. Generally speaking, anxiety refers to the students’ emotional reaction to specific things in reality or the value characteristics of things that may happen in the future. Mild anxiety can help people better concentrate and energy, so as to improve work or learning efficiency. Long-term and excessive anxiety will lead to the impairment of students’ physical function, the decline of mental health level, affect students’ daily life and study, and have a negative impact on students’ long-term development and the improvement of China’s market economy. Based on the above contents, it is necessary to innovate and reform the traditional teaching mode of financial accounting courses in colleges and universities, so as to improve the teaching effect and alleviate students’ anxiety.

Educational psychology is a branch of psychology. Its main research direction is the learning effect of students, the effect of teaching intervention, the teaching psychology of teachers and the social psychology of school organization under the educational situation. Educational psychology is to apply psychological theory to education, so as to improve teaching methods, improve students’ learning enthusiasm, and help students solve various problems in the process of learning and growth. Based on educational psychology, this study analyzes the psychology of students majoring in financial accounting, and then puts forward strategies to innovate and reform the traditional teaching mode of financial accounting. The first is to construct the intelligent teaching mode of the financial accounting course in colleges and universities by combining multimedia technology and Internet technology. In the intelligent teaching mode, we should strengthen practical teaching, innovative teaching methods, actively promote school-enterprise cooperation and improve students’ practical ability, optimize teaching resources, strengthen the cultivation of teachers’ professional level. The innovation and reform of the traditional teaching mode of financial accounting course based on educational psychology and the construction of intelligent teaching mode combined with Internet technology can improve students’ learning interest and enthusiasm and improve students’ financial accounting scores, so as to output more high-quality accounting talents for the society and the market and make a contribution to the development of China’s social economy.

Objective: The traditional teaching mode of the financial accounting course in colleges and universities is relatively backward, and there are many defects, such as relatively backward teaching resources, weak teachers and so on. Based on educational psychology, the research analyzes the psychology of students majoring in financial accounting, and constructs the intelligent teaching mode of the financial accounting course in colleges and universities in combination with multimedia technology and Internet technology, so as to improve students’ learning interest and enthusiasm, improve students’ financial accounting scores, and output more high-quality accounting talents for the society and the market.

Research objects and methods: Two classes of financial accounting specialty in a university were selected as the research objects, and the teaching effects of the two classes were evaluated by using the examination results of the two classes of financial accounting specialty courses.

Research design: One class (68 people) was used as the research group and the other class was used as the control group (70 people). Among them, the class of the research group adopts the intelligent teaching mode constructed by combining Internet technology for teaching, the control class adopts the traditional college financial accounting teaching mode. Three months later, compare the examination results of college financial accounting courses in the two classes.

Methods: The relevant data were processed and analyzed by software SPSS17.0.

Results: After teaching, the results of the college financial accounting examination of the students in the research group were significantly improved (P < 0.05). And it was significantly higher than that of the control group (P < 0.05). The results of the college financial accounting examination of the two groups of students are shown in Table 1.
**ABSTRACTS**

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**Table 1.** College financial accounting examination results of two groups of students

<table>
<thead>
<tr>
<th>Timing</th>
<th>Examination results</th>
<th>t</th>
<th>P</th>
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<tbody>
<tr>
<td></td>
<td>Research group</td>
<td>Control group</td>
<td></td>
</tr>
<tr>
<td>Before teaching</td>
<td>63.4±10.9</td>
<td>62.5±11.3</td>
<td>0.304</td>
</tr>
<tr>
<td>After Teaching</td>
<td>86.7±11.7</td>
<td>73.1±10.9</td>
<td>6.420</td>
</tr>
<tr>
<td>t</td>
<td>6.371</td>
<td>4.421</td>
<td>-</td>
</tr>
<tr>
<td>P</td>
<td>0.006</td>
<td>0.029</td>
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</table>

**Conclusions:** In the enterprise, financial accounting is an indispensable post, and the working ability of relevant staff is related to the profit limit of the enterprise. Therefore, the teaching of financial accounting is very important. The traditional teaching mode of the financial accounting course in colleges and universities is relatively backward, there are many defects, and the teaching quality is not ideal. Based on educational psychology, the research analyzes the psychology of students majoring in financial accounting, then puts forward strategies, innovates and reforms the traditional teaching mode of financial accounting course, and constructs the intelligent teaching mode of the financial accounting course in colleges and universities in combination with multimedia technology and Internet technology. The results show that after teaching, the scores of colleges financial accounting examination of the students in the research group have been significantly improved ($P < 0.05$). And it was significantly higher than that of the control group ($P < 0.05$). Therefore, the innovation and reform of the teaching mode of financial accounting based on educational psychology can improve students’ learning interest and enthusiasm, and improve students’ financial accounting scores, so as to output more high-quality accounting talents for the society and the market and make a contribution to the development of China’s social economy.

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**EFFECT OF NATIONAL SPORTS ON ALLEVIATING PATIENTS WITH BEHAVIORAL DISORDERS**

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**Background:** In society, there is a special vulnerable group, namely patients with behavioral disorders. Behavioral disorder is a kind of disease that occurs in a variety of psychological process disorders and leads to obvious abnormal behavior of individuals. According to the behavior of patients, the researchers divided behavioral disorders into two types: psychomotor inhibition and psychomotor excitement. Among them, psychomotor excitement is also known as behavioral excitement. The main feature of this type of behavioral disorder is that the amount of behavior and movement of patients increase significantly. Psychomotor excitement can also be divided into two situations, one of which is coordinated excitement, that is, the patient’s behavior and action and thoughts and feelings are coordinated and matched with each other. This type of psychomotor excitement is common in emotional excitement, mild mania, etc. The other is uncoordinated excitement, which is manifested in the uncoordinated behavior and action of patients with psychology and thought, which is common in schizophrenia. The main characteristic of behavioral disorder of psychomotor inhibition is that the patient’s movement and behavior are greatly reduced, which affects the normal life, study and work. Therefore, finding an appropriate method to alleviate behavior disorders is of great significance to improve the quality of life of patients and the construction of a harmonious society.

Behavioral psychology is a subject that studies the relationship between human behavior and psychological activities. Behavioral psychology holds that human behavior is an active and conscious behavior under the guidance of consciousness, human consciousness is composed of intention and cognition, which is the result of the interaction of these two factors. Therefore, based on behavioral psychology, this study analyzes the behavior, will and mental activity law of patients with behavioral disorders, and puts forward the use of national sports to alleviate the degree of behavioral disorders. National health is not only one of the important indicators of a country’s comprehensive strength, but also an important symbol of the development and progress of social and economic level. National sports are an important way and means to achieve national health. It can enhance the physique of the whole country and improve people’s happiness. Through national sports, it can alleviate the negative emotions such as anxiety and depression of patients with behavior disorders, improve the physical quality of patients, and then alleviate the degree of behavior disorders. It is of great significance to improve the quality of life of patients and the construction of a

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