buildings on elderly patients with cognitive impairment, in order to help elderly patients with cognitive impairment provide intervention measures.

**Research objects and methods:** 120 elderly people with different degrees of cognitive impairment in two cities were selected as the research object. The mitigation of indoor space environment design of prefabricated buildings on elderly patients with cognitive impairment was evaluated by fuzzy evaluation method and analytic hierarchy process. The evaluation index includes five aspects: lighting environment, color environment, decorative materials, home display and other elements. There are five grades: obvious improvement, general improvement, improvement, slight improvement and no improvement. The corresponding scores are 1-20, 21-40, 41-60, 61-80 and 81-100 respectively.

**Methods:** Through SPSS22.0 data statistical analysis software to obtain the improvement effect of indoor space environment design of prefabricated buildings on elderly patients with cognitive impairment.

**Results:** Table 1 refers to the improvement effect of urban D prefabricated building indoor space environment design on elderly patients with cognitive impairment. It can be seen from Table 1 that lighting environment; color environment and decorative materials have the most obvious effect on the improvement of cognitive impairment.

<table>
<thead>
<tr>
<th>Category</th>
<th>Significant improvement</th>
<th>General improvement</th>
<th>Improve</th>
<th>Slightly improved</th>
<th>No improvement</th>
</tr>
</thead>
<tbody>
<tr>
<td>Illumination environment</td>
<td>34</td>
<td>41</td>
<td>17</td>
<td>16</td>
<td>12</td>
</tr>
<tr>
<td>Color environment</td>
<td>28</td>
<td>37</td>
<td>23</td>
<td>14</td>
<td>18</td>
</tr>
<tr>
<td>Decorative materials</td>
<td>26</td>
<td>35</td>
<td>29</td>
<td>16</td>
<td>14</td>
</tr>
<tr>
<td>Home display</td>
<td>21</td>
<td>25</td>
<td>30</td>
<td>21</td>
<td>23</td>
</tr>
<tr>
<td>Other elements</td>
<td>22</td>
<td>24</td>
<td>35</td>
<td>20</td>
<td>19</td>
</tr>
</tbody>
</table>

**Conclusions:** The indoor space environment design of prefabricated buildings has a good improvement effect on elderly patients with cognitive impairment, especially in three aspects: lighting environment, color environment and decorative materials. This scheme can be applied to the improvement of elderly patients with cognitive impairment.

**Acknowledgement:** The research is supported by: General Scientific Research Project of Zhejiang Provincial Department of Education: Research on the Construction Mode of Rural Self Housing in Taizhou Under the Strategy of Rural Revitalization. No. Y202044986.

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**INTEGRATION OF INDUSTRY AND EDUCATION AND THE DEVELOPMENT OF INFORMATIZATION IN COLLEGES AND UNIVERSITIES TO ALLEVIATE THE ANXIETY OF COLLEGE STUDENTS**

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**Background:** As the core content of vocational education, the integration of industry and education plays an important role in the process of cultivating applied high-quality talents in colleges and universities. As early as 2017, China has issued a programmatic document on the integration of industry and education, which takes the integration of industry and education as an important development strategy in the process of China’s education reform. The integration of industry and education is not only to establish a simple school-enterprise cooperation relationship, but also to organically combine the teaching of professional courses in colleges and universities with the training of enterprise internships, so that students can apply what they have learned, and be trained and improved in theory and practice. Moreover, the continuous development of big data technology has made a breakthrough in the reform and optimization of the teaching mode of integration of production and education. The university has established a mode of integration of production, teaching and information, laying a solid foundation for the advanced teaching mode of “Internet plus education”. The main way of information development of the integration of industry and education in colleges and universities is to build a virtual training platform, which can improve the practical operation ability of college students to a certain extent. In the traditional teaching and training
mode of colleges and universities, students may have certain negative emotions and even anxiety due to the separation between theoretical knowledge infusion and practical operation, low mastery of theoretical and practical operation ability, high employment pressure and many other factors. Anxiety psychology mainly refers to the tension generated by individuals under the influence of external pressure or frustration events. At present, a large number of college students will feel confused or uneasy about their employment prospects in the graduation season. It is usually difficult to maintain concentration, lose interest in the surrounding things, excessive pride or inferiority. College students’ anxiety psychology will have a huge negative impact on their study, employment and interpersonal communication, which is not conducive to the improvement of their professional ability and the realization of the goal of all-around development. The informatization development of the integration of industry and education in colleges and universities can play a positive guiding role in different aspects. By improving the mastery of their theoretical knowledge and practical ability, it can effectively alleviate the anxiety of college students.

**Objective:** In the process of continuously improving the development level of industry education integration informatization in colleges and universities, it is inevitable to face diversified practical difficulties, including the poor significance of the main role of industry education integration informatization construction, the prominent demand contradiction between schools and enterprises, the imperfect construction performance of industry education integration informatization platform, and the urgent need to improve the informatization operation ability of college teachers. The research will take corresponding improvement measures according to different problems, in order to promote the development process of industry education integration informatization in colleges and universities, and then explore its alleviating effect on college students’ anxiety symptoms.

**Research objects and methods:** 76 college students, a total of 228, were randomly selected from each of the three colleges and universities. They were selected as the research objects to participate in the teaching intervention experiment of industry education integration and information development for 4 months. Before and after the intervention, record the relevant data of 228 college students’ anxiety psychology, and compare the anxiety state of college students before and after the intervention, so as to obtain the research results of alleviating college students’ anxiety through the development of industry education integration informatization in colleges and universities.

**Research design:** Before and after the intervention experiment, the intervention effect was evaluated by Beck Anxiety Inventory (BAI) and Self-rating Anxiety Scale (SAS). Bai contains 21 evaluation items. The level 4 score is used to evaluate the subjective anxiety of the evaluation object. The evaluation standard is “1”, which means no anxiety, “2” indicates mild anxiety, “3” indicates moderate anxiety, and the degree of anxiety is in a tolerable range, “4” indicates severe anxiety, that is, the degree of anxiety is extremely serious and unbearable. The BAI score is positively correlated with the anxiety degree of the subject. If the BAI score of the subject is less than 5, it means that the subject has no anxiety. A score between 5 and 25 indicates mild anxiety. A score in the range of 26 to 35 indicates that the subject is accompanied by moderate anxiety. If the score is 36 or above, it indicates that the subject is accompanied by severe anxiety. SAS mainly evaluates the frequency of the name of anxiety symptoms, and also adopts the 4-level scoring standard. “1” indicates that the frequency of anxiety symptoms is not or very little, indicating that the anxiety degree of the subject is light, “2” means a small part of the time, “3” means more time, “4” indicates that anxiety symptoms occur most or all of the time. SAS score was positively correlated with the severity of anxiety symptoms, and 50 was the critical value.

![Graph](image)

**Note:** Compared with that before intervention, * $P < 0.05$; Compared with that before intervention, # $P < 0.05$.

**Figure 1.** Comparison results of scores at different time nodes before and after intervention
**Methods:** The total score obtained by adding the scores of Bai and SAS items needs to be multiplied by 1.19 and 1.25 respectively, and then rounded to obtain the final Bai score and SAS score. For all data obtained before and after the intervention, Excel and SPSS25.0 were used for calculation and analysis.

**Results:** Figure 1 shows the changes in Bai and SAS scores before and after the intervention. It can be seen that with the progress of the intervention experiment, the Bai scores of college students showed a gradual downward trend, from severe anxiety symptoms to mild anxiety. As for the change trend of SAS score, the anxiety of college students has been significantly improved.

**Conclusions:** The informatization development of the integration of industry and education in colleges and universities can reduce the Bai score and SAS score of college students in the process of practical application, and effectively alleviate their anxiety.

**Acknowledgement:** The research is supported by: Teaching Reform Research and Practice Project of Henan Higher Education (No.2019JGLX495).

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**ENTERPRISE ACCOUNTING AUDIT RISK AND THE CONSTRUCTION OF INFORMATION AUDIT SYSTEM UNDER THE OBSTACLE OF THINKING LOGIC**

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**Background:** Thinking logic disorder means that patients’ thinking lacks or loses inherent logical connection, and their thinking is in a pathological state, which is difficult to be understood by normal people. Among the manifestations of thinking logic obstacles, it mainly includes four different types: symbolic thinking, new words, logical fallacy thinking and sophistry thinking. Symbolic thinking refers to the abstract processing of a specific thing to obtain an abstract concept. In normal symbolic thinking, tradition and habit are the basic basis in the symbolic process. In pathological symbolic thinking, what is used to represent abstract concepts cannot be understood by others. New works of words refer to that patient with thinking logic disorder can create some words, graphics and symbols that only they can understand. Patients have given them a certain special meaning, and although it is difficult for others to understand, patients think others should understand. Logical inversion thinking refers to that patients take the existing logical obstacles in the process of thinking association as the main feature, and show the characteristics of bizarre reasoning process and inversion of cause and effect on the basis of lack of premise and logical basis. Sophistry thinking mainly refers to that the patient’s view on a certain problem seems reasonable, but it will be found that its view is completely illogical, lacks basis and rationality.

Under the obstacle of thinking logic, there are great disadvantages in the construction and research of enterprise accounting audit risk and information audit system, which are embodied in three aspects: market competition and legal loopholes, auditors’ ability and auditors’ sense of responsibility. The reasons leading to the risk of enterprise accounting audit have a certain diversity, mainly covering three different levels: the rapid expansion of audit object and audit scope, the lack of perfection of social system, and the fierce market competition in the finance and taxation industry. In essence, the rapid expansion of audit objects and audit scope is mainly caused by the continuous promotion of the process of economic integration. The communication between domestic and international platforms is gradually strengthened, which promotes the international development of enterprise business, making the accounting and audit industry more responsible and facing greater challenges. The lack of perfection of the social system is mainly reflected in the continuous development of accounting audits. The policies and laws of fiscal and tax audit are difficult to effectively restrict the accounting audit and increase its risk. The market competition in the finance and taxation industry is intensifying, and the old accounting and audit methods are difficult to meet the diversified needs of relevant work.

**Objective:** To explore the changes of enterprise accounting audit risk before and after the improvement of thinking logic obstacles, and put forward targeted measures for the construction of an information audit system, in order to improve the accounting audit process and improve the effectiveness of accounting audit work.

**Research objects and methods:** Auditors from four enterprises were selected as the research object. There were 15 auditors in each enterprise, a total of 60. Using the Naive Bayesian algorithm, this paper makes data mining and analysis on the enterprise accounting audit risk before and after the improvement of thinking logic obstacles.

**Research design:** Take the market competition and legal loopholes in the enterprise accounting audit