

Autonomy	3.65±0.81	3.56±0.68	5.12±0.77*#
Appreciate	3.78±0.66	3.77±0.73	6.38±0.77*#
Gratitude	3.78±0.69	3.78±0.69	6.51±0.84*#
Hope	3.15±0.67	3.15±0.67	6.72±0.71*#
Humor	3.03±0.61	3.03±0.61	6.01±0.62*#
Faith	3.06±0.79	4.00±0.59	6.59±0.63*#

Note: * $P < 0.05$ compared with the pure aesthetic education group, # $P < 0.05$ compared with the pure ideological and political education group.

Results: Table 1 shows the changes of positive personality of college students in the three groups after one month of intervention. It can be seen from Table 1 that the students in the aesthetic education and ideological and political integration education group scored the highest in all dimensions of positive personality, with statistical difference ($P < 0.05$).

Conclusions: The effective integration teaching mode of aesthetic education and ideological and political education in colleges and universities based on educational psychology not only has a high degree of consistency, but also can fully improve the positive personality, and then has important value for the psychological development of students, which is worth popularizing and applying in the practice of teaching reform in colleges and universities.

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ANALYSIS OF INNOVATIVE TEACHING REFORM IN COLLEGE FINANCIAL ACCOUNTING EDUCATION UNDER COGNITIVE IMPAIRMENT

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Background: As a psychological disease, cognitive impairment develops from the perspective of psychological disease. In essence, cognitive impairment can be attributed to a kind of neurocognitive impairment, which is mainly manifested in many levels of psychological disorders, such as thinking, perception, memory, learning and so on. In the field of medicine, cognitive impairment mainly includes six kinds: social cognition, complex attention, language, perceptual motor function, learning and memory, and executive function. Mild cognitive impairment is characterized by wandering, anxiety, depression, forgetfulness, memory and attention loss. Moderate cognitive impairment is characterized by further deterioration of cognitive ability. Patients are characterized by large emotional fluctuations, paranoia, anxiety, reduced ability of understanding and language expression, and reduced resolution of objective things such as time. Severe cognitive impairment developed further from moderate cognition. Patients show a decline in overall function and develop dementia, which will lead to delusion, indifference, lack of self-care ability and so on. This disease can be divided into congenital and postnatal. The main congenital factor is autism, such as growth retardation. Acquired factors mainly include HIV, prion disease, Parkinson’s disease, traumatic brain injury, Alzheimer’s disease and so on. According to the different types of psychological cognitive impairment, it can be divided into three types: mental disorder, mild neurocognitive impairment and severe neurocognitive impairment. However, as a mental disease, cognitive impairment does not have more significant external manifestations than the traditional psychological, emotional, behavioral and physical disorders. On the contrary, cognitive impairment is the concept of maladaptation caused by maladaptive cognition, and its clinical manifestations are more recessive. Moreover, because the function of the brain is complex, different types of cognitive impairment are interrelated, that is, cognitive problems in one aspect may lead to cognitive abnormalities in another or more aspects (for example, if the patient has defects in attention and memory, there will be obstacles to solving the problem). Therefore, cognitive impairment is one of the most difficult problems in the diagnosis and treatment of brain diseases. For patients with cognitive impairment with obvious mental and neurological symptoms, such as depression, anxiety and sleep disorders, symptomatic treatment can be carried out according to their condition. In

addition, according to the etiology and pathogenesis of cognitive impairment, different neuroprotective agents can be used, such as brain circulation improvers, energy metabolism activators, neurotransmitters and nerve growth factor protectors, calcium antagonists, glutamate receptor antagonists, antioxidants, glial cell regulators and non-steroidal anti-inflammatory agents. It is widely used to treat cognitive impairment caused by different diseases. In short, there is no unified diagnosis and treatment plan and method for patients with cognitive impairment at this stage. We should actively explore new ideas and directions for the treatment of patients with cognitive impairment.

At the same time, cognitive impairment also brings many challenges to the professional education of financial accounting in colleges and universities. It is mainly manifested in that students are difficult to learn activities due to their own cognitive impairment, and directly affect students' mental state and academic performance. In view of the negative impact of cognitive impairment on the learning of college students majoring in financial accounting, we should pay enough attention to it and take targeted solutions in the specific teaching practice of college financial accounting. For students with cognitive impairment, build an innovative teaching reform system to help students explore their way of thinking and problem-solving skills, so that students can correctly understand their own problems, and fundamentally grasp the relationship between the learning of financial accounting courses and their own psychological development, so as to reverse students' cognitive impairment by solving students' cognitive style. At the same time, ensure the innovative development of financial accounting education in colleges and universities.

Objective: This paper constructs a teaching model of innovative reform of accounting major in colleges and universities based on psychological intervention, which aims to help students form correct cognitive concepts by alleviating the cognitive obstacles of students majoring in financial accounting, so as to realize self-worth and social value.

Research objects and methods: 200 college students majoring in financial accounting were selected as the research object and divided into control group and experimental group, with 100 students in each group. The measurement of students' cognitive impairment is carried out in combination with Montreal Cognitive Assessment scale (MoCA). The scale includes 7 factors. The higher the score, the better the cognitive function. The students in the control group took the traditional education mode of financial accounting specialty, while the experimental group took the teaching mode of innovative reform of accounting specialty in colleges and universities based on psychological intervention. After the intervention for three months, the improvement of cognitive impairment of the two groups of students was compared.

Methods: Use Excel software to complete data analysis.

Results: Table 1 shows the improvement of cognitive impairment of the two groups of students after 3 months. It can be seen from Table 1 that compared with the control group, the experimental group of innovative and reformed teaching mode of accounting specialty in colleges and universities based on psychological intervention has a better effect on improving the psychological cognitive impairment of accounting students, and there is a statistical difference between the two groups ($P < 0.05$).

Table 1. Improvement of cognitive impairment of students in the two groups after march ($n=200$)

Factor	Control group ($n=100$)	Experience group ($n=100$)	<i>P</i>
Executive ability	2.47±0.43	4.66±0.61	0.00
Naming ability	2.54±0.55	4.52±0.60	0.00
Attention	2.36±0.41	4.39±0.43	0.00
Language ability	2.69±0.59	4.45±0.56	0.00
Abstract ability	2.47±0.43	4.66±0.61	0.00
Delayed recall	2.54±0.55	4.52±0.60	0.00
Orientation ability	2.36±0.41	4.39±0.43	0.00

Conclusions: The innovative teaching mode of accounting specialty in colleges and universities based on psychological intervention can significantly improve the cognitive impairment of accounting students, and then has important value and significance for students to form correct cognitive concepts.

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ON THE CULTIVATION PATH OF RUSSIAN TO STUDENTS' LANGUAGE COGNITIVE IMPAIRMENT AND COMMUNICATION ABILITY