

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

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**Background:** Cognitive impairment is developed from the perspective of psychological diseases. As a neurological cognitive impairment disease, in order to better understand cognitive impairment diseases, it is necessary to deepen the understanding of cognitive impairment from the perspective of cognitive type classification. Specifically, cognitive impairment includes two main types: perceptual cognitive impairment and thinking cognitive impairment. For perceptual cognitive impairment, it needs to be clear that perception belongs to the category of human perceptual cognition, which corresponds to the surface understanding of things. When people have perceptual cognitive impairment, they usually cannot understand the surface laws of things, and directly lead to doubts and fears about the common-sense world, which is reflected in the physiological level: the sensory threshold of the body is reduced, and they are extremely sensitive to their own breathing, blood pressure, heartbeat, gastrointestinal peristalsis, posture and posture. At the same time, they are highly sensitive to environmental stimuli, especially those regarded as threats by patients. In short, perceptual cognitive impairment only needs to trigger psychosomatic response according to the individual characteristics of its external image, without more contact with the thing itself. For thinking cognitive impairment, it needs to be clear that compared with perceptual cognition, thinking belongs to higher-level cognitive activities, including basic cognitive processes such as analysis, synthesis and comparison of things. Patients with thinking cognitive impairment can self-confirm that they have cognitive impairment because they have a stable conceptual basis. However, the negative effect is that patients will form a strong subjective bias because of their own concept cognition, resulting in patients falling into self-panic. Once there is a little physiological or psychological reaction, they will deny their treatment effect and think that their old disease is complex. In short, patients with thinking cognitive impairment often do not have a “sense of normality”, and always think that they are in the disease, which brings huge mental pressure to themselves, and brings great challenges to clinical treatment.

Language cognitive impairment is a typical manifestation of thinking cognitive impairment, which is mainly manifested in the lack of self-organization ability, the defect of language expression ability, the decline of communication ability, and has an important impact on the quality of life of patients. Relevant studies have pointed out that the main characteristics of Russian pronunciation include pronunciation, intonation, stress and rhythm, which makes Russian spelling simple, catchy, clear, smooth and powerful. When learners make progress in reading aloud and feel that they are reading correctly, they will have a sense of beauty, which plays an important role in enlightening people’s mood and soul. In view of this, this study designed a treatment model of language cognitive impairment based on Russian training, in order to alleviate the language communication disorder of cognitive impairment patients through Russian learning training, and then provide a perspective or a strategy for clinical treatment of cognitive impairment diseases.

**Objective:** Analyze the problems of language communication ability of patients with cognitive impairment, and design the treatment mode of language cognitive impairment based on Russian training, so as to help patients with language cognitive impairment build a good cognitive style and communication style, so that patients with language cognitive impairment can get rid of communication problems and have a normal dialogue with themselves, others and even society.

**Research objects and methods:** 100 patients with language cognitive impairment were selected as the research object and intervened in the treatment mode of language cognitive impairment under Russian training. The intervention period was 6 months. The scale has five factors: comprehensive verbal communication ability, oral reception function, oral expression function, written language reception function and written language expression function. The higher the score, the lower the symptoms of patients with language cognitive impairment.

**Methods:** All data were statistically processed by SPSS22.0.

**Results:** Table 1 shows the actual effect of the treatment mode of language cognitive impairment under Russian training after 6 months of intervention. On the whole, after the intervention of the treatment mode of language cognitive impairment under Russian training, the symptoms of patients with language cognitive impairment were significantly improved ( $P < 0.05$ ).

**Conclusions:** The treatment mode of language cognitive impairment based on Russian training can effectively alleviate the language communication obstacles of patients, and then ensure that patients with language impairment can have normal dialogue with themselves, others and even society.

**Table 1.** The actual effect of the treatment mode of language cognitive impairment under Russian training after 6 months of intervention

Category	Before	After 3 months	After 6 months	P
Comprehensive verbal communication ability	1.39±0.43	2.75±0.61	4.38±0.47	0.00
Oral receiving function	1.45±0.56	2.69±0.59	4.64±0.59	0.00
Oral expression function	1.25±0.43	2.47±0.43	4.75±0.61	0.00
Written language receiving function	1.43±0.57	2.54±0.55	4.69±0.59	0.00
Written language expression function	1.28±0.43	2.36±0.41	4.47±0.43	0.00

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## COORDINATED DEVELOPMENT OF COLLEGE STUDENTS' PARTY AFFAIRS CONSTRUCTION AND IDEOLOGICAL AND POLITICAL EDUCATION FROM THE PERSPECTIVE OF EDUCATIONAL PSYCHOLOGY

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**Background:** Educational psychology originated from the western classical naturalistic educational thought, which was formally put forward by Pestalozzi. He explored the relationship between human mental nature and educational activities, combined the educational process with the psychological activities of learning and communication, and made educational activities psychological from the law of human nature. Pestalozzi believes that we should pay attention to the change law of psychological activities of educational subjects in educational activities, understand the development mechanism of students' learning psychology, so as to carry out educational activities selectively, and adjust the teaching details such as the development method, teaching content and teaching principles of teaching activities accordingly. Under the guidance of educational psychology theory, the reform of ideological and political education teaching activities in colleges and universities can promote the coordinated development of party affairs construction and ideological and political education of college students, effectively utilize psychological elements, tap students' internal learning potential, and promote students' all-round development in psychological health and study.

The theoretical core of educational psychology has multiple consistency with the fundamental goal of ideological and political education in colleges and universities. Educational psychology and ideological and political education take the internal psychological needs of college students as the starting point and foothold, and emphasize the dominant position and role of students in teaching activities. And educational psychology and ideological and political education are based on students' psychological development path, from the perspective of psychology, committed to promoting students' all-round development. In terms of function, educational psychology and ideological and political education both emphasize the positive guiding role of teachers in the teaching process, and believe that teachers should be guided by students' psychological demands and value needs, and take students' psychological characteristics as the index of educational guidance. Therefore, carrying out the ideological and political education of college students under the guidance of educational psychology can promote the correct establishment of college students' outlook on life, world outlook and values, and lead the ideological concept of college students to develop in a correct and positive direction. College students are also the main body of party affairs construction. The party affairs construction of colleges and universities needs to take the characteristics of students as the starting point and foothold, organize and carry out ideological education activities related to party affairs, screen activists to join the party in a planned way, improve the ideological and political quality of the whole teachers and students, and strengthen the in-depth understanding of the party by all teachers and students. Under the guidance of educational psychology, adjusting and reforming the ideological and political education curriculum in colleges and universities and realizing the coordinated development with the party affairs construction can effectively promote the progress and development of students' ideas and avoid college students shaking their position due to external impact.

**Objective:** Integrate the theory of educational psychology into the ideological and political education in colleges and universities, establish a new educational model for the coordinated development of college students' Party affairs construction and ideological and political education, help colleges and universities improve the ideological and political height of talent training, and send a group of high-quality talents for