

teaching situation of hotel management specialty education in hotel management related laws and regulations, analyzes the existing problems of hotel management specialty in higher vocational colleges, and puts forward the teaching means and strategies of hotel management related laws and regulations for students with cognitive impairment. The research combined with the experimental method to verify the feasibility and effectiveness of the proposed teaching mode of laws and regulations of hotel management specialty. Taking 120 students majoring in hotel management in higher vocational colleges with cognitive impairment as the experimental objects, the experimental objects were divided into three groups, using the original traditional teaching mode, the targeted teaching mode of cognitive impairment based on the actual cognitive impairment of the hotel, the targeted teaching mode is used for teaching.

**Results:** The analysis and statistical results of the problems existing in the teaching mode of hotel management major in higher vocational colleges are shown in Table 1. Students majoring in hotel management generally believe that the current teaching mode of hotel management major in higher vocational colleges has the problem of unclear teaching objectives, and the teaching concept of the traditional teaching mode is relatively backward, which is difficult to meet the development needs of the new era.

**Table 1.** Analysis and statistical results of the problems existing in the teaching mode of hotel management major in higher vocational colleges

Survey object	Freshman	Sophomore	Junior	Senior
Teaching objectives	1	1	2	2
Textbook construction	1	2	2	1
Curriculum	1	2	1	2
Teaching model	2	1	2	2

**Conclusions:** The professional teaching mode of hotel management in traditional higher vocational colleges is relatively backward, and the teaching method is single, which is not conducive to cognitive impairment. Students learn the knowledge of laws and regulations related to hotel management. Therefore, starting from the reality of hotel operation, the research will reform the teaching mode of relevant laws and regulations of hotel management major in higher vocational colleges, optimize the existing teaching methods of hotel management major in higher vocational colleges in combination with the learning characteristics of students with cognitive impairment, and stimulate interest, confirm objectives, allocate resources and other ways, improve the learning efficiency of students with cognitive impairment on the knowledge of laws and regulations related to hotel management.

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## INFLUENCE OF COGNITIVE IMPAIRMENT ON THE LEARNING OF BRITISH AND AMERICAN LITERATURE AND ITS COUNTERMEASURES

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**Background:** Cognitive process refers to that the human brain recognizes and receives external things or information input, encodes and stores the received information through psychological processing and processing, and transforms it into its own recognized knowledge. The individual's cognitive ability is his ability to learn, acquire and apply knowledge. Through the processing and coding of external input information, the individual internalizes the received external information into self-knowledge, so as to realize the cognitive process of things. The damage of human cerebral cortex may lead to individual cognitive impairment, which may lead to individual cognitive impairment in memory, computing power, language ability, understanding ability and so on. And cognitive function is often accompanied by a variety of cognitive impairment, which has a negative impact on the daily life of patients with cognitive impairment, and seriously reduces the quality of life of patients with cognitive impairment.

Language is one of the important carriers of culture. The cultural characteristics of different national backgrounds are deeply imprinted in language expression, and learning English is inseparable from the cultural cognition under the English language background. The fundamental purpose of English learning is to have barrier free communication with people in Britain and the United States. In the past, English learning often paid little attention to cross-cultural knowledge learning, but with the advancement of globalization,

people have gradually realized the blending of cultural knowledge behind language learning. The study of British and American literature is an important part of the curriculum for English majors. It has certain learning difficulties and requires high cross-cultural learning ability for English majors. It belongs to the middle and high-level English learning curriculum. Therefore, from a cross-cultural perspective, the study analyzes the impact of cognitive impairment on the learning of British and American literature, and discusses the learning means of British and American Literature under cognitive impairment.

**Objective:** Based on the cross-cultural theory, this paper analyzes the impact of cognitive impairment on English majors' learning of British and American literature, understands the current situation of English majors' learning of British and American literature, discusses the learning methods and Strategies of British and American literature under the condition of cognitive impairment, and hopes to put forward some suggestions on the effectiveness of English and American literature learning for students with cognitive impairment, help students with cognitive impairment improve their learning ability and efficiency of British and American literature, and cultivate strong cross-cultural awareness and ability.

**Research design:** The study uses correlation analysis to understand the impact of cognitive impairment on students' learning of British and American literature, uses Spearman correlation coefficient to evaluate the impact of students' cognitive impairment on their learning of British and American literature, and analyzes the impact of cognitive impairment on the learning of British and American literature from three aspects: language expression, emotional connotation and literary meaning of British and American literature. The research analyzes the learning of British and American literature between students with cognitive impairment and ordinary students, understands the differences between students with cognitive impairment and ordinary students in learning style, learning efficiency and learning effect, and understands the impact of cognitive impairment on students' learning of British and American literature through comparative analysis.

**Results:** The comparison results of the learning effects of cognitive impairment students and ordinary students on British and American literature are shown in Table 1. The learning ability of cognitive impairment students on English and American literature in language expression, emotional connotation and literary meaning is lower than that of ordinary students. The cognitive impairment has seriously affected the learning effect of students on English and American literature.

**Table 1.** Comparison of learning effects of cognitive impairment students and ordinary students on British and American literature

Survey object	Students with cognitive impairment	Ordinary students
Language expression	1	3
Emotional connotation	2	3
Literary meaning	1	4

**Conclusions:** Behind language learning is the learning and accumulation of cross-cultural ability. The fundamental basis for the improvement of language learning skills lies in the individual's cross-cultural ability. The individual's learning ability in the dimensions of cross-cultural knowledge and consciousness is directly related to the individual's language learning effect. Therefore, in order to improve the learning ability of students with cognitive impairment to British and American literature, we need to start with the cross-cultural ability of students with cognitive impairment, bring the cross-cultural ability into the English and American literature learning classroom, help students with cognitive impairment perceive some vague or even non conceptual British and American literature knowledge, and strengthen the language learning ability and mastery skills of students with cognitive impairment. In the process of learning British and American literature, teachers should strengthen the cultivation of students' cross-cultural ability through various forms, carry out professional courses related to the cultivation of English majors' cross-cultural ability, and help students solve the negative impact of cognitive barriers on the learning of British and American literature.

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## THE INFLUENCE OF COMMUNICATION OBSTACLES IN THE INNOVATIVE REFORM OF FINANCIAL AND ACCOUNTING EDUCATION IN COLLEGES AND UNIVERSITIES IN THE NEW ERA

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