

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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Background: Communication disorders mostly occur in the childhood of social individuals, and will remain symptoms in adulthood without intervention. However, this does not mean that adult individuals will not have communication barriers. Compared with childhood communication barriers, the causes of adult individuals' communication barriers are often psychological factors. In psychological theory, the communication barrier of adult individuals is often not caused by a single self-cause, and its formation process must contain the dual influence of implicit and explicit factors. Implicit communication barriers are mainly caused by the concept, psychological state and other internal factors of the communication subject, including but not limited to the individual's psychological characteristics and psychological tendencies, that is, the individual's own personality, temperament and ability formed in the innate environment. Under the action of some environments, there will also be group communication barriers in this category, that is, when individuals are in a group with a certain trend of public opinion, individuals will be excessively oppressed by the group control, and then produce psychology such as fear of conflict and fear of group pressure, resulting in communication barriers. Explicit communication barriers are mainly caused by the pressure of social external factors such as social identity in the communication process. This situation is common in communication barriers between communicators of different ages, communication barriers between communicators of different social status, etc. In the financial and accounting education in colleges and universities, various types of communication barriers may arise. Students may have difficulties in actively asking questions about professional problems because of their own personality, resulting in communication barriers. It is also possible to conceal their own doubts when the group has no objection to the information transmitted by teachers, resulting in communication obstacles. It is more likely to be oppressed by teachers' social status in the process of communicating with teachers, so it is difficult to adopt normal communication methods, resulting in communication obstacles. Once there are obstacles in the communication of professional knowledge in the major of finance and accounting, it is likely to have a great impact on students' follow-up learning. Therefore, based on the characteristics of different types of communication obstacles, the analysis of communication obstacles in finance and accounting education is conducive to improving students' learning performance and cultivating students' communication ability, laying a foundation for students to show their normal social skills after entering the society.

Objective: By exploring the causes and types of communication barriers in the process of accounting education, this study helps students with communication barriers improve their communication skills in professional learning, and provides a guarantee for students' positive learning experience.

Subjects and methods: This study uses factor analysis and index weighted analysis to conduct quantitative analysis on various elements of financial and accounting communication in colleges and universities and provides a method sufficient to diagnose the source of communication obstacles by creating an index system that can quantitatively measure the way of communication.

Study design: In the research, students majoring in finance and accounting are selected as the research object. Through the intervention and quality detection of classroom and after-school communication for students majoring in finance and accounting, the elements in the communication process between teachers and students are quantitatively analyzed.

Methods: In this study, the weight coefficient calculation method is used to calculate and analyze the weight of different characteristic factors causing communication barriers.

Results: The score table after calculating the weight according to different communication paths and characteristics of different communication barriers is shown in Table 1.

Table 1. Weight calculation table

Features	Weight value (%)	Direct communication	Indirect communication	Mixed communication
Ambient pressure	10	4.4	1.6	3.8
Psychological characteristics	10	4.7	2	3.5
Peer pressure	20	7.8	3	3.2
Neurogenic factors	30	4.8	8.7	8.1
Communication style pressure	30	14.4	11.4	10.8
Total	100	36.1	26.7	29.4

The two features with higher weight in Table 1 are neural factors and communication style pressure. It can be seen from the table that direct communication often means that it is more difficult for people with communication disabilities, while the influence of external psychological pressure, personal-psychological

characteristics and peer psychological pressure is relatively weak, and indirect communication and mixed communication are relatively easier for students with communication disabilities.

Conclusions: In accounting teaching, college students often affect their professional knowledge learning due to communication barriers. Through the analysis of the types of communication barriers, we can find out the factors that affect the communication ability of college students in the process of financial and accounting education, and improve the communication methods according to the problem points. Establishing an efficient way of communication between teachers and students can greatly save college students' time and energy consumption in the process of communication and improve their learning efficiency. At the same time, a reasonable way of communication between students can also effectively improve the communication ability of college students in the group and provide help for their social life after entering society.

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ON THE CONSTRUCTION STRATEGY OF CORPORATE PERFORMANCE MANAGEMENT AND PERFORMANCE APPRAISAL SYSTEM UNDER COGNITIVE IMPAIRMENT

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Background: Contemporary cognitive psychologists are used to classifying the information processed and mastered by human beings into two main types: procedural information and declarative information according to the difference of their representation. On this basis, procedural information can be further classified into descriptive information and strategic information. The three kinds of information are organically combined to form people's comprehensive cognition of the outside world. In this process, human individuals need to build the information system, constantly interact with new information, repeatedly predict and deduce the different variables within the existing information system, and search the whole cognitive system when necessary to find out the cognitive system that is most consistent with the current situation. This is the storage and extraction of human cognition, which can also be said to be the process of human learning feedback. In enterprise management, this ability is very important for both managers and managers, otherwise the whole management system will lose efficiency. But in fact, although there is reasonable performance management and evaluation system for people with normal cognition, there is a lack of a reasonable system for people with cognitive impairment. For people with cognitive impairment, some indicators in the original system are difficult to truly reflect their working state. Performance management and evaluation systems with different emphases should be established according to the characteristics of cognitive impairment.

Objective: This study provides a company performance management and performance appraisal method that is more suitable for the actual situation of employees with cognitive impairment through the parts that are prone to errors of employees with cognitive impairment under the company's performance management and performance appraisal system.

Subjects and methods: Based on the balanced scorecard, this study differentiates the key indicators of the company's performance management and evaluation system, selects the effective indicators that can best represent the performance of employees, and gives the indicator effectiveness weight according to the characteristics of employees with cognitive impairment, on this basis, using expert evaluation method and system analysis method, this paper makes a hierarchical and systematic analysis on the relationship between the company's performance management and assessment indicators and cognitive impairment, finds out the effective indicators that can actually fit the work status of employees with cognitive impairment, and improves the invalid indicators in combination with the characteristics of cognitive impairment.

Study design: Based on the balanced scorecard, this study selects the effective indicators that can best represent employee performance, and invites professionals in the field of cognitive impairment to form an expert evaluation group. The cognitive impairment expert group reviews the effectiveness of cognitive impairment evaluation for indicators at different levels, forms effective weights according to the audit results, and carries out detailed correlation analysis by relying on the system analysis method, retaining the effective part of the assessment for people with cognitive impairment, and improve the ineffective indicators to fit the characteristics of cognitive impairment.

Methods: According to the different susceptibility of cognitive impairment under different performance