

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

management evaluation indicators, this study analyzes the importance of indicators by inviting professionals to form an evaluation team, and carries out quantitative weighting on this basis, so as to systematically analyze the company's performance management and evaluation system under cognitive impairment.

Results: The assessment weight results formed according to different types of cognitive impairment are shown in Table 1.

Table 1. Average score of basic layer index

Serial number	Basic layer index	Weight	Percentage (%)	Equal share
1	Descriptive cognitive impairment	0.12	12.00	1.71
2	Strategic information cognitive impairment	0.32	32.00	2.71
3	Declarative information cognitive impairment	0.26	26.00	2.34
4	Cognitive impairment behavior feedback	0.30	30.00	2.86

Table 1 clearly shows the different emphasis of the assessment system for employees with cognitive impairment on people with cognitive impairment. The average score on the far right represents the average score obtained by the professional evaluation team, and the weight represents the importance of this type of indicator to employees with cognitive impairment. It can be seen that the most important types of emphasis are strategic cognitive impairment assessment and cognitive impairment behavior feedback assessment. This is because the strategic cognition of employees with cognitive impairment is the most likely to cause consequences in their behavior. The behavior feedback assessment has the greatest correlation with strategic cognitive impairment, so the weight proportion of the two is the highest, other items are relatively less likely to cause consequences, so the proportion is relatively low.

Conclusions: Redistributing the company's performance management and assessment indicators from the financial level, customer level, process level and learning level can effectively change the focus of the indicator system. By focusing on the bias index system, we can effectively restructure the company's performance management and evaluation system for people with cognitive impairment, so as to promote the more comprehensive performance system of the company, better reflect the work status and work achievements of employees with cognitive impairment, and help employees with cognitive impairment correctly measure their own level at work, it also provides a way for the company to better understand employees with cognitive impairment and standardize the management of employees with cognitive impairment.

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ANALYSIS ON INFLUENCING FACTORS AND INTEGRATED MANAGEMENT OF FORESTRY ECOLOGICAL CONSTRUCTION BASED ON COGNITIVE IMPAIRMENT

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Background: With the development of science and technology, on the basis of improving people's living standards, environmental problems are becoming more and more serious, which further restricts the environmental quality and economic development level. Forest is an important resource for human survival. As an important system to maintain ecological balance, it is of great significance in regulating climate and soil and water conservation. Paying attention to forestry ecological construction is the focus and foothold of modern forestry development. The effect of forestry ecological construction is closely related to relevant managers and employees. The imbalance between the forestry ecological construction process and management level has become an important factor restricting the level of forestry construction. The influencing factors of forestry ecological construction include controllable factors and uncontrollable