symptoms of patients with cognitive impairment, improve their cognitive level and practical management ability, and greatly improve the conscientization and efficiency of forestry ecological construction. Table 1 shows the score statistics of cognitive impairment-related personnel before the experiment.

**Conclusions:** Forestry ecological construction is an important guarantee for China’s forest resources. Exploring the influencing factors and development path of forestry ecological construction from the perspective of cognitive impairment can improve the management level and cognitive standard of relevant personnel with cognitive impairment on the premise of promoting the long-term benign development of resources and the application of modern science and technology, then put forward more innovative and practical suggestions and management schemes for China’s ecological construction.

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**ANALYSIS OF BIG DATA AND INNOVATIVE TEACHING REFORM OF ACCOUNTING EDUCATION FROM A PSYCHOLOGICAL PERSPECTIVE**

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**Background:** With the rapid development of information technology and big data, the transmission of information is more efficient and stable, which not only changes people’s production and lifestyle but also brings a great impact on the education mode of accounting major in higher vocational colleges. At present, accounting education focuses on theory rather than practice, and some teachers’ teaching ideas still stay in the collection of traditional ideas. The solidified ideas and teaching methods with slow renewal speed are difficult to improve the teaching effect. Moreover, the unreasonable course setting will also be divorced from the actual needs of enterprises, making the course learning content match the responsibilities and posts, and increasing the management cost and operation cost of enterprises. For example, most colleges and universities still cultivate cash counting and abacus as a skill repeatedly, but under the environment of mobile payment and accounting informatization, the application value of this skill is not high. The teaching ideas of some accounting majors are still based on the traditional inherent mode, and the low level of informatization of their teaching courses, the low degree of combination of big data technology and single teaching methods will affect students’ learning enthusiasm and the cultivation of professional skills. In order to accelerate the teaching reform of accounting specialty, we need to better grasp the teaching needs of students on the premise of increasing its integration with big data technology, and integrate psychological theory into teaching practice from its psychological law and cognitive structure, so as to further improve the teaching quality and realize the teaching objectives.

Psychology is a science that studies human behavior and psychological laws. Modern psychology mainly includes biological perspective, cognitive perspective, behaviorism perspective, whole-person perspective, development perspective and social and cultural perspective. The cognitive perspective emphasizes cognitive activities or psychological activities, and pays more attention to people’s thinking, learning, memory and perception. The perspective of behaviorism is to study the influence conditions of behavior and its surrounding environment, and pay attention to the degree and quality of the influence of the environment. The whole person perspective includes psychodynamics and humanism, pays attention to people’s spiritual core, believes that people have the internal needs of growth and goodness, and believes that self-concept, self-esteem and thinking have a great impact on emotion and behavior. The development perspective believes that at the same stage of growth, they will have different ideas and behaviors under the influence of environment and heredity. The combination of psychology and education is mainly reflected in educational psychology. Educational psychology pays attention to the behavior and needs of teaching subjects and objects in the teaching process. Exploring the law of behavior and psychological change can provide guiding theory in the teaching process, improve teaching quality and meet teaching objectives. The reform and innovation of accounting education from the perspective of psychology can effectively analyze students from the perspective of cognition, behaviorism and whole person, grasp students’ learning needs and psychological laws in the teaching process, and improve their negative emotions and psychological problems for their own profession and learning caused by teaching quality, such as employment anxiety, social disorder and so on, further improve the teaching level and students’ psychological status.

**Objective:** Further grasp the laws of the teaching process and students’ psychological characteristics from the perspective of psychology, accelerate the integration of big data and accounting education, better apply computer, network technology and other carrier forms to the innovation of teaching content, teaching
resources and teaching means, and realize the renewal of accounting education concept and the reform of teaching structure, then improve the psychological problems of students in the accounting major and alleviate their anxiety caused by the difficulty of the course.

**Research objects and methods:** Taking the accounting students of a university as the research object, after evaluating their teaching status and curriculum satisfaction, the research integrates big data technology and psychological theory into the accounting education reform, and constructs a new teaching model to meet the development requirements of the times and the needs of students. The improved teaching model will intervene the research objects, explore the changes of students’ psychological needs and the mitigation of psychological problems in the teaching process, and reduce the negative emotions caused by their professional problems.

**Method design:** With the help of principal component analysis, the factors affecting the teaching effect are extracted and analyzed, and then the accounting teaching classroom is innovated and optimized. The new model is constructed to collect the change data of the learning quality and learning effect of the experimental objects within three months, and the data on learning needs and psychological changes to obtain the experimental results.

**Methods:** Based on SPSS22.0 analysis tool to process the experimental data, extract the influencing factors and test the regression coefficient with principal component analysis, and test its intervention mechanism on students’ psychological problems with the new accounting teaching classroom optimization model.

**Results:** The psychological perspective can effectively guide teachers to grasp the characteristics of the teaching process and the psychological laws of students, and then realize the integration of teaching resources and big data with the optimization of teaching courses, so as to make the accounting teaching more information-based, diversified, applied and personalized, and carry out targeted teaching according to students' psychological needs and problems, so as to improve their mental health level. Table 1 shows the statistics of accounting students’ anxiety under different teaching effects.

<table>
<thead>
<tr>
<th>Timing</th>
<th>Employment Anxiety</th>
<th>Social anxiety</th>
<th>Academic anxiety</th>
<th>Social anxiety</th>
</tr>
</thead>
<tbody>
<tr>
<td>Before teaching optimization</td>
<td>25.36±1.25</td>
<td>19.12±1.69</td>
<td>20.11±1.06</td>
<td>18.46±1.78</td>
</tr>
<tr>
<td>After teaching optimization</td>
<td>12.42±1.16</td>
<td>10.51±1.03</td>
<td>11.58±1.46</td>
<td>8.29±1.04</td>
</tr>
</tbody>
</table>

**Conclusions:** Psychological perspective can effectively improve teachers’ intelligent thinking, promote their acceptance of information technology and their initiative to learn new things, further guide and help students solve their learning and life problems, and cultivate technical talents with solid theoretical knowledge and excellent technical ability. At the same time, psychology guides teaching reform, which can better take students’ learning characteristics and psychological needs into account under the application of teaching means, teaching resources and teaching modes, deepen the integration depth of big data and accounting, improve students’ psychological tolerance to social changes, and then improve their psychological quality and health level.

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**DESIGN OPTIMIZATION OF INTELLIGENT THEME AND STYLE REPRESENTATION SYSTEM FOR INTERIOR DECORATION OF CRUISE ATRIUM FROM THE PERSPECTIVE OF COGNITIVE IMPAIRMENT**

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**Background:** As an important public space inside the cruise ship, the cruise ship atrium can not only