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 1. Statistics of accounting Employment Anxiety of students 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.

**Acknowledgement**: The research is supported by: The Industry-University-Research Innovation Fund for Chinese Universities in 2021, No. 2021ZBA04006. Thank Ministry of Education Science and Technology Development Center for giving me the opportunity to do this research. This article is a research project on the Reform of Higher Education and Teaching in Hainan Province in 2020, No. Hnjg 2020-143. Thank Hainan Provincial Education Department for giving me the opportunity to do this research.

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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
create a space place with wider perspective and more diverse functions, but also provide tourists with a sense of direction and internal environment. It is the symbolic space of the cruise brand and the key representation area of corporate culture. Cruise theme design refers to the design from two aspects of interior and exterior design under the guidance of a specific concept, so as to determine the cultural concept and artistic style of the cruise atrium, take this as the main tone of the design, and build a consistent spatial atmosphere and characteristic business model around the theme form, so as to improve the cultural feeling and spatial experience of tourists. Intelligent theme design is the overall design of intelligent technology and overall interior decoration, which is reflected in system configuration and network communication technology layout, and uses its theme to create an all-round cultural atmosphere and marketing mode, such as the application of information technology means and so on. At the same time, the style representation of the interior decoration of the atrium is based on the design theme, which is displayed and expressed on the ground, wall, ceiling, color, lamps, structures and other decorative elements, so as to coordinate the design style of some details with the overall design style, bring tourists an immersive experience and meet their consumption needs and psychological expectations. However, at present, there are few studies on the design style and representation of cruise atrium at home and abroad, and the correlation between theme design and detail elements in some cruise industry is not high, and the information level in intelligent design theme and style is low, and the connection between technology application and design is too rigid, which destroys the overall design characteristics of cruise atrium, it affects tourists’ theme experience and demand satisfaction, and brings poor cruise experience and satisfaction to tourists with certain cognitive impairment.

Cognitive impairment refers to the impairment of one or more aspects of cognitive process, including memory, calculation, orientation, structural ability, executive ability, language understanding, expression and application process efficiency reduction or function impairment. Different degrees of cognitive impairment have different effects on people’s overall function and survival function, which makes the brain advanced intelligent processing process related to learning, memory and thinking judgment abnormal, resulting in learning, memory impairment, visuospatial impairment and executive dysfunction. When patients with cognitive impairment perceive information, they have a deviation in understanding and perception of the form and content of information, which leads to the functional imbalance of neural information in the process of activity, resulting in the conflict between the information person’s sense of information and the original cognition, making judgments and behaviors inconsistent with the reality, which increases the difficulty of information extraction. Mild cognitive impairment mainly refers to mild memory or other cognitive impairment beyond the allowable range of their age, with the normal ability of daily living. In the field of epidemiological research, it is found that the proportion of mild cognitive impairment is increasing year by year. Effective early intervention for cognitive impairment can improve the cognitive level of patients, improve their attention and understanding, and help them make better cognitive judgment and decision-making. The effect of the overall style and local design of the cruise atrium will affect the tourists’ emotional experience of pheromone extraction, and then produce different psychological needs and expectations. Therefore, exploring the intelligent theme design and style representation of the interior decoration of the cruise atrium from the perspective of cognitive impairment can effectively meet the user needs of this group and improve the service quality and level of the cruise.

Objective: Based on the needs of people with cognitive impairment, optimize and adjust the problems existing in the intelligent theme design and style representation of cruise atrium, promote the independent design and improvement of the cruise, and continuously improve the service quality of cruise to meet the needs of different people and improve the cognitive level of patients with cognitive impairment.

Research objects and methods: The research takes some patients with cognitive impairment who have participated in the cruise experience as the research object, and collects their opinions and views on the cruise atrium experience. On this basis, the intelligent design of the atrium is systematically optimized to meet the cognitive needs of patients with cognitive impairment and improve the satisfaction of cruise service.

Method design: Improve the intelligent theme and style representation of the atrium, that is, consider the diversification of its functions from the aspects of technical design and selection, enhance information discrimination in the design detail style, and optimize the design system. The improved design system is applied to patients with cognitive impairment to collect the relief of cognitive impairment and the sense of cruise experience after the experiment, so as to promote the optimization of cruise atrium design.

Methods: The optimized model and comparative experiment were used to collect and sort out the data of cognitive improvement and cruise experience of patients with cognitive impairment before and after the experiment, and the experimental data were imported into statistical analysis tools for result analysis.

Results: At present, the intelligent design of cruise atrium is difficult to meet the service needs and psychological cognition of tourists to a certain extent, and the user needs of people with cognitive impairment are less met and reflected in the design. From the perspective of cognitive impairment,
realizing the intelligent theme design and style representation of cruise atrium will help to speed up the
independent design of cruise ships, practice products and improve the cognitive level and mental health
level of patients with cognitive impairment. Figure 1 shows the score results of cognitive impairment
personnel on the rationality of cruise ship atrium design before and after the experiment. The score value
represents their satisfaction with the system.

Figure 1. Score of cognitive impairment personnel on the rationality of cruise ship atrium design before and
after the experiment

Conclusions: The theme design of cruise ship atrium is to build an infectious place. Its theme positioning,
design concept, decoration style, cruise ship brand and designer’s different aesthetic preferences will
affect the overall design style of cruise ship, and the consumption experience is also different. Incorporating
the needs of groups with cognitive impairment into the design optimization helps to better
interpret the significance of the cruise theme, improve the cognitive level and satisfaction of this group,
and speed up the process of cruise independent optimization design.

THE INFLUENCE OF THINKING LOGIC ON THE CULTIVATION OF CROSS-CULTURAL
COMMUNICATIVE COMPETENCE IN COLLEGE ENGLISH EDUCATION

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Background: Thinking logic refers to the ability of correct thinking and reasonable evaluation, that is,
the ability to observe, compare, analyze, summarize, judge and reason things with scientific logical
methods, and then accurately and orderly express our thinking process. It is an important tool for us to
recognize and guide the objective world. Thinking cognition has the characteristics of abstraction and
indirectness. Rational cognition is thinking. Different individuals have different thinking at different stages
due to the influence of education level, age structure, reading experience and self-awareness level, which
will lead to deviation in people’s views and evaluation standards of things and lead to different behavior
activities. As a cognitive process with mathematical characteristics, thinking logic emphasizes the logic
between things. It is an important embodiment of the unity of external things and their own cognitive level.
It has high requirements for people’s language organization ability and thinking expression ability. When
individuals carry out cognitive activities, they will be affected by the confusion of the starting point of
thinking, the fuzziness of thinking image, the deviation of thinking direction, the confusion of thinking logic
and so on, which makes it difficult for objective things to appear normally in the human brain, which can be
manifested as the abnormality of thinking process and thinking content. English communication ability is a
good embodiment of thinking logic. The quality of English communication ability can reflect the clarity of
individual thinking logic and the strictness of language organization. “Cross-cultural communicative
competence” is a comprehensive test of language application ability in language communication practice. It
is an effective way to improve college students’ cultural connotation and their professional ability. However,