

technology. In the training, we should first clarify the contents of the construction project to the construction personnel, and then clarify the construction techniques involved. Whether the construction personnel have mastered the corresponding technology or not, we should re-emphasize the corresponding construction methods, and carry out construction simulation if necessary. Ensure that the construction personnel can fully master the corresponding construction skills. In construction engineering, cost management and control are of great significance. From the current situation, a variety of factors will have a certain impact on the construction engineering cost, such as design factors, material and equipment factors, decision-making factors, construction personnel factors and so on. Therefore, construction companies should have a comprehensive understanding of the influencing factors of construction project cost, and deal with them from multiple levels, so as to continuously improve the effectiveness of construction project cost management and control.

* * * * *

RESEARCH ON FINANCIAL AUDIT AND THE CONSTRUCTION OF MODERN FINANCIAL SYSTEM FROM THE PERSPECTIVE OF SOCIAL PSYCHOLOGY

Hongwei Zhao

Research Center for Accounting and Auditing, Henan Finance University, Zhengzhou 451464, China

Background: Research on financial audit and the construction of modern financial system from the perspective of social psychology social psychology is an important science related to people's daily life. It can not only cover the advantages of all disciplines, but also add vitality to the long-term development of various disciplines. Irving's social interaction and habit analysis are the earliest disciplines proposed by psychologists. As a new category of language marginalization, sociopsycholinguistics follows the guiding principle of human standard, and the research object is people in society. Social psychology plays a very important role in the process of social development and interpersonal communication. If the national society wants to realize the people-oriented sustainable development, it needs the help of the relevant research of social psychology. With the rapid development of national economy, financial audit and modern financial system are also facing new reforms, which is an important requirement for promoting the modernization of national governance. It is of great significance to improve the financial audit and modern financial system. The Third Plenary Session of the 18th CPC National Congress clearly pointed out that finance is an important and basic pillar of national governance, and promoted the role of finance to the national level for the first time. At the Fourth Plenary Session of the 19th CPC Central Committee, it was proposed to divide the financial power and administrative power among governments, build local and financial relations with regional balance, financial coordination and clear rights and responsibilities, and form a system corresponding to the financial power, expenditure responsibility and administrative power of governments at all levels.

At present, the national economic development model has basically realized the transition to the stage of high growth and high quality, but there are still very prominent problems in the financial audit and modern financial system, which can be reflected in the unsatisfactory effect of the reform of the financial and tax system and the obvious problems in the tax system model; The investment and financing mechanism is relatively backward, the flexibility and scientificity are relatively lacking, and the market operation cost is high; Budget management is weak and budget execution is lacking. In view of these outstanding problems, building a modern fiscal and taxation system and promoting the internationalization of national governance are urgent problems to be solved at this stage. To achieve this goal, we should pay attention to the following points: establishing a sound fiscal and tax system, clarifying the fiscal relationship between the local and central governments, adjusting the fiscal and tax expenditure structure, and training professionals. With the continuous improvement of financial audit and modern financial system, it has become an inevitable demand to have high-quality, comprehensive and professional fiscal and tax talents. Government departments need to regularly organize fiscal and taxation personnel to participate in professional learning and training, so as to improve their understanding of the basic characteristics, development trend and key role of financial audit and modern financial system, and help them establish a rich fiscal and taxation professional knowledge system.

Objective: This paper analyzes the construction effect of financial audit and modern financial system under the background of social psychology, in order to improve the quality of national financial service and the quality of employees.

Research objects and methods: Select two enterprise financial related personnel to evaluate the

constructed financial audit and modern financial system through the fuzzy comprehensive evaluation method. The evaluation number of each enterprise is 50 and the cycle is 6 months. The evaluation content includes individual social psychology and social behavior, interpersonal psychology and behavior, and mass social psychology. Individual's social psychology and social behavior include social motivation, social attitude, social cognition, etc.; The psychology and behavior of interpersonal communication include interpersonal influence, interpersonal communication and interpersonal relationship; Mass social psychology includes national psychology and mass psychology. The evaluation results are evaluated by the five-grade scoring standard of 1-5 points. The higher the score, the healthier the psychology. In order to facilitate the expression of the research results, the average value of all objects is selected as the final result.

Methods: Analyze the construction effect of financial audit and modern financial system through the latest version of minitab20 data statistics software.

Results: Table 1 refers to the evaluation results of financial audit and modern financial system by the relevant financial personnel of enterprise B. It can be seen from Table 1 that in the three aspects of individual social psychology and social behavior (Q1), interpersonal psychology and behavior (Q2) and mass social psychology (Q3), financial audit and modern financial system have high mental health scores with the increase of duration. Therefore, the constructed financial audit and modern financial system can meet the development requirements of social psychology.

Table 1. Evaluation results of financial audit and modern financial system by relevant financial personnel of enterprise B

Category	Before	After 1 month	After 3 months	After 6 months
Q1	1	2	2	4
Q2	2	2	3	4
Q3	2	3	3	4

Conclusions: The constructed financial audit and modern financial system can meet the development requirements of social psychology. The research plays a role in promoting the efficient, standardized and scientific development of the fiscal and tax system. The constructed fiscal and tax system has certain popularization value and practical application significance.

Acknowledgement: The research is supported by: Sponsored by Program for Science & Technology Innovation Talents in Universities of Henan Province (No. 2020-cx-029).

* * * * *

APPLICATION OF REFINED MANAGEMENT IN PREFABRICATED BUILDING CONSTRUCTION PROJECT MANAGEMENT UNDER COGNITIVE IMPAIRMENT

Yongfu He* & Junjie Wang

School of Civil and Ocean Engineering, Jiangsu Ocean University, Lianyungang 222005, China

Background: Cognitive impairment refers to the abnormal processing of advanced intelligent knowledge in the process of thinking, judgment and learning. In most cases, it will produce dysfunction such as memory function and learning, and even pathological behaviors such as loss of line, recognition and use. At present, the medical field generally believes that the main causes of cognitive impairment are chronic brain injury, chronic systemic diseases and mental and psychological abnormalities, among which mental and psychological abnormalities are the most important. Cognitive impairment can be divided into thinking impairment, memory impairment and perception impairment according to different performance types. The clinical manifestations of thinking disorder include delusion, thinking logic disorder, association process disorder, abstract generalization stage disorder and so on. In clinical practice, memory impairment mainly includes memory error, memory fragment loss, memory enhancement and so on. The perceptual disorder can be manifested as a perceptual comprehensive disorder, sensory sensitivity, sensory retardation and so on. Under the background of cognitive impairment, assembled construction managers will have a series of problems, mainly manifested in the inadequate management of assembled construction projects, the inadequate implementation of construction engineering management system, the insufficient attention to construction engineering management, the insufficient preparation in the construction preparation stage, and the lack of a perfectly fine management mechanism.

The prefabricated construction project management scheme combined with fine management can