

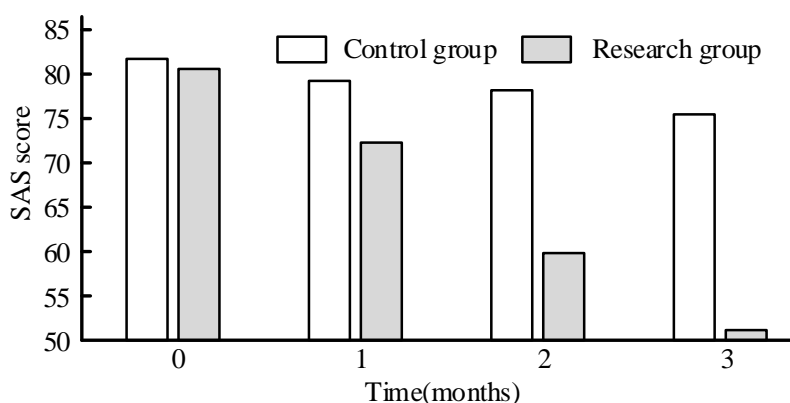
depression, which seriously affect the physical and mental health of enterprise managers, and thus affect their daily life and work. Based on the theory of social psychology, this study constructs a business environment evaluation model for the development of private economy, improves work efficiency, reduces workload, and then alleviates the anxiety and depression of private enterprise managers.

**Research objects and methods:** In this study, 120 management workers with anxiety symptoms in 30 private enterprises were selected as the research objects. They were randomly divided into research group and control group by random number table method, with 60 people in each group. The research group was given the working mode of the business environment evaluation model for the development of private economy based on social psychology, and the control group was given the traditional method to work.

**Study design:** Self-rating Anxiety Scale (SAS), Self-rating Depression Scale (SDS) and hospital anxiety and Depression Scale (HADS) were used to evaluate the mental health status of patients.

**Methods:** The relevant data were analyzed by Excel and SPSS20.0 software for calculation and statistics.

**Results:** After the intervention, the scores of SAS, SDS and HADS in the study group were significantly lower than those in the control group ( $P < 0.05$ ).



**Figure 1.** Comparison of SAS, SDS and HADS scores between the two groups

**Conclusions:** China's relevant financial institutions should continue to provide financing support for China's private enterprises in high-tech industries such as artificial intelligence and robots. Focusing on optimizing the business environment of the private economy, the Chinese government has issued relevant simplification plans and measures, and local governments have also established relevant e-government platforms and adopted measures such as "running once at most" and "one network" to greatly improve the efficiency of government affairs and reduce the operating costs of enterprises. In the future, we should further strengthen the publicity and interpretation of policies, implement key policies, and implement the government supervision and accountability system to ensure the real effectiveness of policy implementation. In addition, in terms of the protection of minority shareholders' rights and interests, corresponding laws and regulations should also be issued to strengthen the protection.

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## CONSTRUCTION OF LEGAL PROTECTION SYSTEM FOR THE RIGHTS AND INTERESTS OF PATIENTS WITH DEPRESSIVE MENTAL DISORDERS

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**Background:** Depressive mental disorder belongs to manic depression. The mental disorder is characterized by slow thinking, depressed emotion, don't want to talk, don't want to go out, mostly just stay at home and slow response to the outside world. It will even have a serious impact on life and work, and make the family bear a greater burden. Relevant research shows that one in ten patients with mental depressive disorder die of suicide, and depressive disorder ranks high in the disease burden in China. The

depression of patients can be divided into mild and severe according to the degree of symptoms. Mild depression will lead to decreased interest, depression and lack of pleasure in the surrounding things. Patients with severe depression will be in a state of pessimism and despair. They feel very painful every minute and have no hope of survival. They will have criminal delusions and hallucinations. Decreased will activity is a symptom of depressive mental disorder. Patients will live a more passive life and are unwilling to contact with others. They usually stay alone in a corner or stay closed, and even affect their normal life and don't care about their image, if you don't pay attention to the hygiene of living habits, sometimes you will say nothing and don't eat, showing painful emotions, and holding your fingers and walking back and forth. Serious decline in will activity will lead to negative and pessimistic thoughts, the concept of suicide, and think that they have no survival value in the world and are redundant people. In addition, depressive mental disorder will also have cognitive impairment and somatic symptoms. In terms of cognitive impairment, patients will not remember recent events, lose attention, slow response to things, increase vigilance, poor ability in abstraction and association of things, unable to carry out normal learning, slow learning speed, stumbling in language expression, gradually weaken the sense of direction, cannot remember the route they have traveled, and their body movements are obviously less flexible and rigid than before. In physical symptoms, sleep disorders occur. The patient's appetite decreases, his weight will slowly drop, and he will be tired and weak. Obviously, it can be seen that the quality of life of patients with depressive mental disorders is not high, and they need the help of others in life. They should be given legal protection to ensure that the life of patients with depressive mental disorders can be carried out normally. In this regard, the construction of the legal protection system for the rights and interests of patients with depressive mental disorders is studied to protect the legitimate rights and interests of patients with depressive mental disorders.

**Objective:** To understand the current living situation of patients with depressive mental disorders in China, analyze the theoretical basis of legal protection of the rights and interests of patients with depressive mental disorders, as well as the current situation and existing problems of relevant legal protection in China. Based on the legal protection of rights and interests in other countries, clarify the basic principles of constructing the law and the rights and interests that patient with depressive mental disorders should enjoy. By determining the responsibility of guardians and formulating relevant punishment systems, we can ensure the life of patients with mental depression. Improve the relevant supervision system, strengthen the supervision of patients, and carry out psychological intervention to alleviate their depressive mental disorders. Finally, through the construction of the legal protection system, let the depressed mental patients enjoy the legitimate rights and interests, and ensure that their life can continue normally.

**Research objects and methods:** The research objects are patients with depressive mental disorders. Understand the current living conditions, family conditions and condition of patients with depressive mental disorders, analyze the relevant application functions of the constructed legal protection system for the rights and interests of patients with depressive mental disorders, and record the relevant data. The influence of the legal protection system of rights and interests on patients with depressive mental disorders was evaluated through fuzzy evaluation, and the relevant influencing factors were quantified. The score was 1-5 grade, which was positively correlated with the degree of influence, and the SAS software was used to process and analyze the data.

**Results:** Patients with depressive mental disorders had different degrees of disorders in mood, thinking, will, cognition and body. The quality of life of patients decreased significantly. Their life and work cannot be carried out normally. In serious cases, it will bring a heavy burden to the family, and the legitimate rights and interests of patients cannot be guaranteed. As the best weapon to protect citizens' legal rights, law can be applied to the protection of the rights and interests of depressive mental disorders. According to the situation of patients with depressive mental disorders, we should build a legal protection system for their rights and interests. Through the construction of the legal protection system of rights and interests, the legitimate rights and interests of patients are protected. In the construction of the system, the impact score of improving the compulsory medical system on young patients with depressive mental disorder is 5 points. The results are shown in Table 1.

**Table 1.** Influence of legal protection system of rights and interests on patients with depressive mental disorder

| Age group             | Improve the compulsory medical system | Improve the supervision system | Determine the responsibilities of Guardians |
|-----------------------|---------------------------------------|--------------------------------|---|
| Youth                 | 5                                     | 5                              | 4   |
| Young and middle-aged | 4                                     | 4                              | 5   |
| Middle age            | 5                                     | 5                              | 5   |

**Conclusions:** By constructing the legal protection system for the rights and interests of patients with depressive mental disorders, the legitimate rights and interests of patients can be guaranteed. Clarify the responsibilities of the guardian, so that patients can get basic care and ensure the quality of life. Under the perfect supervision system, the patient's condition has been timely intervened, and the depressive mental disorder has been alleviated, which is expected to recover.

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## RESEARCH AND EXPLORATION ON THE NEW MODEL OF FINANCIAL AND ACCOUNTING EDUCATION STRUCTURE IN COLLEGES AND UNIVERSITIES UNDER COGNITIVE IMPAIRMENT

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**Background:** Cognition refers to a process in which the human brain processes external information and transforms it into internal psychological activities or understanding. Cognition involves a wide range, including memory, language, logical reasoning and so on. When an individual's cognitive function is impaired in any aspect, cognitive impairment occurs. Cognitive impairment, also known as cognitive impairment, is mainly caused by various external influencing factors or internal pathological factors. When the brain's advanced intelligent processing process related to learning, memory and thinking is abnormal, which leads to a series of manifestations such as aphasia, apraxia, learning impairment and memory impairment, it can be judged that the individual has certain cognitive impairment. There are many types of cognitive impairment, and they are closely related and can affect each other, which greatly hinders the accuracy of diagnosis and the effectiveness of treatment. The basic causes of cognitive impairment show a certain diversity. Brain aging, craniocerebral trauma, cerebrovascular diseases, chronic systemic diseases, mental and psychological states, environmental factors and so on may lead to a great negative impact on the high-level neurological function of individual cerebral cortex, resulting in cognitive impairment of different severity. As a kind of mental disease, the psychological state of patients with cognitive impairment is extremely unstable. Patients with cognitive impairment will not only show typical symptoms such as memory impairment, visuospatial impairment, executive dysfunction and computational impairment, but also may have a series of complications, which will eventually lead to the loss of basic daily living ability, which is a heavy burden for patients and their families. At present, the social economy is showing a rapid development trend, and the problem of less reserve of accounting professionals is becoming more and more obvious, which is difficult to meet the needs of social and economic development. In the traditional mode of financial and accounting education in colleges and universities, there are a series of problems, such as outdated teaching methods, single teaching means, lack of rationality of teaching structure and so on. This will lead to greater pressure on college students majoring in finance and accounting, and then cognitive impairment. In the new economic form, it is very important to optimize the structure and mode of accounting education in colleges and universities. Through the improvement and innovation of teaching methods, we can deepen and implement the reform measures of accounting teaching, so as to improve the teaching effect and students' mental health level, and finally effectively improve the cognitive impairment of college students.

**Objective:** The rationality of financial and accounting education structure in colleges and universities plays a decisive role in its educational effect. The research will make an in-depth analysis of college students with cognitive impairment, in order to obtain the application effect of the new model of financial and accounting education structure in colleges and universities, as well as the impact of the model on students with cognitive impairment.

**Research objects and methods:** 47 accounting students with cognitive impairment, a total of 94, were randomly selected from the accounting majors of the two universities. Based on the model of "three rings, four sides and independent development", we should update the structure of financial and accounting education in colleges and universities. The Montreal Cognitive Assessment (MoCA) is used to compare and analyze the cognitive impairment of students before and after the implementation of the new model of financial and accounting education structure in colleges and universities. Combined with students' mental health status and financial and accounting professional learning results, we can obtain the impact of the new model of financial and accounting education structure in colleges and universities on students with