

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

cognitive impairment.

Research design: Taking principal component analysis as the main research method, and taking the new model of financial and accounting education structure in colleges and universities as intervention measures. 94 students with cognitive impairment were asked to receive a three-month educational intervention. By comparing and analyzing the level of cognitive impairment of students before and after the intervention, we can know the application effect of the new model of financial and accounting education structure in colleges and universities. The MoCA used is mainly to evaluate the functions of cognitive fields such as memory, language and executive function, with a total score of 30 points. If the student's MoCA evaluation score is not less than 26 points, it indicates that he does not have cognitive impairment.

Methods: SPSS24.0 and Excel software sort out and analyze the obtained data information.

Results: Table 1 shows the application effect of the new model of financial and accounting education structure in colleges and universities, which is specifically reflected in the change of students' cognitive impairment level. According to Table 1, before the implementation of the new model of financial and accounting education structure in colleges and universities, students' cognitive impairment symptoms were more serious and their MoCA score was low. After the implementation of this model, the MoCA score of the tested students increased significantly.

Table 1. The impact of the new model of financial and accounting education structure in colleges and universities on the level of students' cognitive impairment

Evaluation time	Before intervention	One month intervention	After 2 months intervention	After 3 months of intervention
MoCA score	12.34±1.25	14.78±1.07*	21.85±1.13*	28.59±1.02*

Note: Compared with that before implementation, * $P < 0.05$.

Conclusions: Cognitive impairment has a great negative impact on students majoring in finance and accounting. After analyzing the performance of students' cognitive impairment, the proposed new model of college finance and accounting education structure can significantly improve students' cognitive impairment and ensure the learning effect of accounting courses on the basis of alleviating their cognitive impairment.

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COOPERATIVE EDUCATION STRATEGY OF TRACK AND FIELD TEACHING IN COLLEGES AND UNIVERSITIES AND ITS IMPACT ON COLLEGE STUDENTS' PSYCHOLOGICAL ANXIETY

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Background: In the current environment of increasing social competition, anxiety has become a common negative emotion. College students are in an important turning stage of life, and their social role and psychological maturity will change to a certain extent. When they face various external pressure sources, they are likely to have different degrees of psychological anxiety. The causes of college students' psychological anxiety have a certain diversity, mainly covering six levels: Freshman anxiety, academic and examination anxiety, employment anxiety and interpersonal anxiety. The so-called freshman anxiety mainly refers to that when most college students enter the university campus, they are difficult to adapt to the forced and independent environment. When they bear heavy academic tasks, they also need to deal with their daily life independently. The change of the external environment and the transformation of their own roles make college students show some weakness in coping, which leads to freshman anxiety. Academic and exam anxiety refers to that college students will show some tension or worry in the face of credit requirements when facing the knowledge difficulty that is completely different from that of high school courses. They are too worried that they will not be able to successfully pass the exam and obtain the corresponding credits, and then lose their confidence and toughness in taking the exam, and finally face the college exam and daily learning with a negative attitude. Employment anxiety usually appears near graduation. In the process of job hunting in many job fairs, written tests and interviews, college students may encounter blows such as rejection of resumes and failure of interviews. With the extension of the job-hunting period, college students' job-hunting confidence will gradually weaken and eventually produce