their enthusiasm and self-confidence in English learning, but also make it difficult for them to obtain satisfactory English learning results, and even have a serious impact on their normal learning and life. Carrying out college English Teaching under the background of educational psychology can effectively optimize the English teaching mode, promote the normal promotion of English teaching process, and provide reliable help for students’ English learning.

Objective: At present, the phenomenon of anxiety among college students has been more common, and its causes mainly include college students’ academic pressure, employment pressure, interpersonal communication and so on. In the process of college English teaching practice, college students are likely to have anxiety due to their low enthusiasm for English learning and poor English learning effect. This study will explore from the background of educational psychology, in order to explore the impact of college English teaching on college students’ anxiety and eliminate college students’ anxiety to the greatest extent.

Research objects and methods: 56 college students were randomly selected from two colleges and universities as the research objects. They were analyzed by Self-rating Anxiety Scale (SAS) and Depression Anxiety Stress Scale (DASS) to explore the effect of college English teaching on college students’ anxiety under the background of educational psychology.

Research design: Taking the college English teaching model under the background of educational psychology as an intervention means, the time of educational intervention is set as 4 months. At different time points before and after the intervention, SAS and DASS anxiety subscales were used to evaluate and analyze the anxiety level of college students. In terms of SAS evaluation criteria, 50 points and below mean normal, 50-59 points mean mild anxiety, 60-69 points mean moderate anxiety, and 70 points and above mean severe anxiety. In the evaluation criteria of DASS anxiety subscale, 0-7 points indicate normal, 8-9 points indicate mild anxiety, 10-14 points indicate moderate anxiety, 15-19 points indicate severe anxiety, and 20 points and above indicate extremely severe anxiety.

Methods: Principal component analysis was used to explore the influencing factors of college students’ anxiety. Use MATLAB software to count, calculate and analyze the relevant data obtained by SAS and DASS. All measurement data are expressed in the form of mean ± standard deviation.

Results: After the intervention of college English teaching under the background of educational psychology, the SAS score and DASS anxiety subscale score of college students decreased significantly. Compared with the evaluation results before the intervention, there were significant differences between SAS scores and DASS anxiety subscale scores 1 week, 1 month and 3 months after the intervention (P < 0.05).

Table 1. Changes of college students’ anxiety before and after intervention

<table>
<thead>
<tr>
<th>Evaluation time</th>
<th>SAS score</th>
<th>DASS anxiety subscale score</th>
</tr>
</thead>
<tbody>
<tr>
<td>Before educational intervention</td>
<td>64.12±0.97</td>
<td>18.64±1.14</td>
</tr>
<tr>
<td>One week after educational intervention</td>
<td>58.44±1.04′</td>
<td>16.94±0.93′</td>
</tr>
<tr>
<td>1 month after educational intervention</td>
<td>53.78±1.13′</td>
<td>11.48±1.16′</td>
</tr>
<tr>
<td>3 months after educational intervention</td>
<td>43.98±1.07′</td>
<td>7.01±0.95′</td>
</tr>
</tbody>
</table>

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

Conclusions: College English teaching under the background of educational psychology has a significant positive impact on college students’ anxiety. It can significantly reduce the SAS score and DASS anxiety subscale score of college students, and effectively alleviate their anxiety.

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PROBLEMS AND COUNTERMEASURES OF FINANCIAL MANAGEMENT IN THE DEVELOPMENT OF CROSS-BORDER E-COMMERCE BUSINESS BASED ON THINKING LOGIC BARRIERS

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Background: Thinking logic barrier refers to the phenomenon that individuals violate the form and law of logical thinking when thinking and processing something by using thinking modes such as concept,
judgment and reasoning. Patients with thinking logic disorder have defects in social function or individual development, which will greatly affect their normal integration into society, not conducive to the harmonious development of society, but also greatly affect their daily life, study and work. The thinking of patients with thinking logic disorder lacks or loses the inherent logical connection, and is in a pathological state, which is difficult to be understood by normal people. Among the manifestations of thinking logic obstacles, it mainly includes four different types: symbolic thinking, new words, logical fallacy thinking and sophistry thinking. Symbolic thinking refers to the abstract processing of a specific thing to obtain an abstract concept. In normal symbolic thinking, tradition and habit are the basic basis in the symbolic process. In pathological symbolic thinking, what is used to represent abstract concepts cannot be understood by others. New works of words refer to that patients with thinking logic disorder can create some words, graphics and symbols that only they can understand. Patients give them a certain special meaning. Although it is difficult for others to understand, patients think others should understand. Logical inversion thinking refers to that patients take the existing logical obstacles in the process of thinking Association as the main feature, and show the characteristics of bizarre reasoning process and inversion of cause and effect on the basis of lack of premise and logical basis. Sophistry thinking mainly refers to that the patient’s view on a certain problem seems reasonable, but it will be found that its view is completely illogical, lack of basis and rationality.

In recent years, the development of cross-border e-commerce business has made breakthrough progress. However, in this process, due to the negative impact of thinking logic obstacles, financial management gradually reveals some problems, such as the lack of unified standards for enterprise financial accounting, the difficulty of standardized foreign exchange settlement, incomplete disclosure of financial statements, etc. all kinds of problems will have a great impact on the healthy and sustainable development of cross-border e-commerce business. In terms of the lack of unified standards for enterprise financial accounting, the main reason is that the commodity transactions of cross-border e-commerce have strong real-time. The financial management departments of most cross-border e-commerce enterprises directly connect with the cash settlement and revenue and expenditure business. However, because the transactions of cross-border e-commerce occur in different countries or regions, and there are significant differences in the financial management systems of each country and region, this is very difficult for the financial management of cross-border e-commerce. The difficulty of standardizing foreign exchange settlement mainly refers to the differentiated classification and management of financial settlement according to different types of enterprises. However, cross-border e-commerce enterprises are mainly small and medium-sized enterprises, which is contrary to the qualification of traditional trade exporters. In the actual cross-border e-commerce financial settlement process, the customs process does not have formal settlement procedures and foreign exchange policies. It is urgent to add a large number of cross-border payment platforms to obtain greater support from foreign exchange policies. The disclosure of cross-border e-commerce financial statements is not comprehensive, and does not show key data reflecting the growth potential of enterprises, such as average customer retention time, click through rate and exchange rate.

Objective: Under the influence of thinking logic obstacles, financial management staff are prone to make certain mistakes in practical work in the process of cross-border e-commerce business development, resulting in serious financial management problems. If the financial management problem cannot be solved in time and properly, it will have a serious impact on the development of cross-border e-commerce enterprises. This study makes a detailed analysis on the problems of financial management in the development of cross-border e-commerce business under the thinking logic barrier, and puts forward corresponding countermeasures, in order to alleviate the thinking logic barrier of financial management staff and promote the normal development of cross-border e-commerce business.

Research objects and methods: Among the two cross-border e-commerce enterprises, 12 financial management staff with thinking logic barriers were randomly selected as the research objects, a total of 24. The K-means algorithm is used to mine the financial management problems in the development of cross-border e-commerce business, and then put forward targeted solutions, so as to explore the improvement of the thinking logic obstacles of financial management staff after the implementation of relevant countermeasures.

Research design: Use Yale Brown Obsessive-Compulsive Scale (YBOCS) to explore the financial management staff with thinking logic obstacles in cross-border e-commerce enterprises, and analyze the impact of different solutions to financial management problems on the staff. The YBOCS evaluation results of financial management staff adopt the 5-level evaluation standard, which indicates the different levels of symptoms from light to heavy from 0 to 4.

Methods: According to the data obtained in the study, SPSS24.0 and EViews software.

Results: According to Table 1, the three countermeasures of strengthening the standardization of accounting work, developing mature financial management technology and reasonably solving tax problems have a significant impact on the financial management staff with thinking logic disorder, and the rating
results of thinking logic symptoms are reduced from 4 to 0 or 1.

**Table 1. Impact of financial management solutions on financial management staff with thinking logic barriers**

<table>
<thead>
<tr>
<th>Countermeasure</th>
<th>Before implementation</th>
<th>After implementation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Enhance the standardization of accounting work</td>
<td>4</td>
<td>1</td>
</tr>
<tr>
<td>Develop mature financial management technology</td>
<td>4</td>
<td>0</td>
</tr>
<tr>
<td>Reasonably solve tax problems</td>
<td>4</td>
<td>1</td>
</tr>
</tbody>
</table>

**Conclusions:** From the perspective of thinking logic barrier, the implementation of three targeted countermeasures can effectively alleviate the symptoms of thinking logic barrier of financial management staff and provide strong support for the sustainable development of cross-border e-commerce business.

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**PRACTICE OF POP MUSIC TEACHING REFORM IN COLLEGES AND UNIVERSITIES UNDER COGNITIVE IMPAIRMENT**

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**Background:** Cognition refers to the process in which the human brain processes information intelligently to obtain corresponding theoretical knowledge or applied knowledge when receiving various external information. In the whole process of cognition, it will involve learning, memory, emotion, language, execution, thinking, understanding and other complex social behaviors and activities. When the human cerebral cortex is damaged due to various factors, the brain’s intelligent processing process will be affected and limited to some extent, resulting in abnormal or damaged cognitive function, and finally leading to cognitive impairment. Cognitive impairment is a multiple mental disease, which is mainly manifested in memory impairment, learning impairment, executive dysfunction and other symptoms. The various symptoms of cognitive impairment are closely related and interact with each other, which will significantly accelerate the deterioration of patients’ condition, which leads to cognitive impairment becoming a serious psychological disease that is difficult to diagnose and cure effectively. College students with cognitive impairment will have negative manifestations such as memory loss, learning ability decline and executive function decline. Patients with severe cognitive impairment may gradually lose their basic self-care ability, resulting in a heavy psychological burden on patients and their families. As a common form of mass culture, pop music has a strong attraction to young people and occupies an important position in people’s daily life. Pop music is not only a form of artistic expression, but also carries the spirit of entertainment and emotional value, and has become the object of great pursuit by young people. In order to train more music talents, colleges and universities introduce pop music into the curriculum. However, there are some problems in the current college pop music teaching process, including the backward concept of music education, the lack of local national color, the lack of independent editing ability, the lack of music aesthetics and so on. In the process of listening to pop music, college students with cognitive impairment will have different understanding of the practice of pop music teaching reform in colleges and universities due to the severity of their cognitive impairment. The artistic effect and emotional expression of pop music will also react on students with cognitive impairment and play a certain role in alleviating their cognitive impairment.

**Objective:** The development of college pop music is restricted by certain influencing factors. We should ensure the teaching effect of college pop music and realize its artistic expression value. This study will effectively analyze and solve the potential problems of pop music teaching in colleges and universities from the perspective of cognitive impairment, and explore the improvement of students with cognitive impairment under the practice of pop music teaching reform in colleges and universities.

**Research objects and methods:** Through random selection, 74 college students with cognitive impairment were selected as the research objects. Then, the reform of pop music teaching in colleges and universities is carried out. The main reform measures are to innovate pop music teaching ideas, effectively supplement local national music content, and pay attention to the cultivation of students’ independent editing and creation ability. A comparative analysis is made on the level of cognitive impairment of all college students before and after the reform.

**Research design:** The Mini-mental State Examination (MMSE) was used to evaluate the degree of