

selected as the research object to carry out cognitive impairment intervention. The experimental period was 6 months. The changes of international trade marketing ideas before and after the improvement of cognitive impairment of marketing organization personnel were compared and analyzed. Evaluation indicators include: lack of change in trade mode, relatively backward marketing concept, and too single marketing characteristics.

Methods: The data are analyzed through the latest version of Minitab20 data statistics software.

Results: Table 1 shows the improvement of problems in international trade marketing ideas under the intervention of cognitive impairment. On the whole, compared with before the intervention of cognitive impairment, after the intervention of cognitive impairment, the thinking of international trade marketing has been significantly improved ($P < 0.05$). This shows that cognitive impairment intervention can significantly improve the existing problems of international trade marketing ideas.

Table 1. Improvement of existing problems in international trade marketing ideas under the intervention of cognitive impairment

Category	Before	After 1 month	After 3 months	After 6 months
Lack of changes in trade patterns	85.68	91.21*	92.26*	94.26*
The marketing concept is relatively backward	82.34	91.23*	92.32*	94.65*
Marketing features are too single	84.66	89.65*	92.30*	95.36*

Note: Compared with that before the intervention of cognitive impairment, * $P < 0.05$.

Conclusions: In view of the problems existing in the current international trade marketing ideas, the cognitive impairment intervention was carried out for the personnel of relevant organizations. The results show that the problems existing in the international trade marketing ideas have been improved. Therefore, it can be said that the intervention based on cognitive impairment can innovate the marketing mode of international trade, so as to solve the disadvantages of the current development of international trade marketing.

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ACCOUNTING PROBLEMS AND CHARACTERISTICS IN CROSS-BORDER E-COMMERCE IMPORT BUSINESS FROM THE PERSPECTIVE OF PSYCHOLOGY

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Background: Psychology is a science that studies the psychological phenomena, spiritual functions and behaviors of humans and animals. It is not only a theoretical discipline, but also an applied discipline. Including theoretical psychology and applied psychology. Psychological research involves many fields such as perception, cognition, emotion, personality, behavior and interpersonal relationship, as well as many fields of daily life-family, education, health and so on. On the one hand, psychology attempts to use brain operation to explain the basic behavior and psychological function of individuals. At the same time, psychology also tries to explain the role of individual psychological function in social behavior and social dynamics. At the same time, it is also related to neuroscience, medicine, biology and other sciences, because the physiological functions discussed in these sciences affect individual thinking. Psychology is defined as the scientific study of behavior and psychological processes, as well as the physiological and psychological states of organisms and the influence of external environment. Psychology is divided into five sub fields: neuroscience, developmental psychology, cognitive psychology, social psychology and clinical psychology. In short, neuroscience studies the psychology of the human brain by observing its response. Developmental psychology is a subject that studies how human beings grow, develop and learn. Cognitive psychology studies psychology through computer methods, that is, psychology is compared with computers to understand how humans play games and distinguish between language and object recognition. Social psychology is the study of human group behavior and how to communicate with others. Clinical psychology

mainly studies mental health and mental illness. Psychology is mainly a course to help people's mental health. Psychology has a long history, but only a short history. Among them, cognitive psychology studies psychological activities, including problem solving, perception, memory, learning and so on. As a part of cognitive science, this branch of psychology is closely related to other disciplines, including neuroscience, philosophy, linguistics and so on. Cognitive psychology believes that hidden psychological activities should be studied in a scientific way. Psychologists have created two concepts: subthreshold stimulation and implicit memory, which correspond to the accidental formation of psychoanalytic subconsciousness or behavior. Behaviorism and cognitive psychology are the basis of cognitive therapy. Cognitive psychology and other disciplines, such as philosophy of mind, computer science and neuroscience, are classified as advanced disciplines cognitive science. In short, both in theory and in practice, cognitive psychology has made important achievements. Therefore, it is worth continuing to expand the application scope of cognitive psychology.

With the rapid development of China's social economy, many domestic enterprises have expanded their business scope to other countries, and overseas e-commerce platforms have become another economic growth point for enterprises. In the process of carrying out cross-border e-commerce import and export business, the completion quality of accounting work directly determines the normal promotion of various economic activities and the overall economic benefits of enterprises. In other words, for enterprises, expanding overseas markets is not only an important channel for enterprises to obtain higher economic benefits, but also an important means for enterprises to improve their comprehensive competitiveness and economic strength. However, compared with domestic business, there are many new characteristics and problems in the accounting of cross-border e-commerce import and export. At present, the existing problems of cross-border e-commerce import and export accounting mainly include unscientific accounting methods, imperfect system and inadequate supervision. In this regard, based on the perspective of psychology, this paper studies the accounting problems and characteristics in the cross-border e-commerce import business.

Objective: This paper analyzes the problems and characteristics of accounting from the perspective of psychology, and explores its role in cross-border e-commerce import business, in order to explore a set of accounting management mode suitable for cross-border e-commerce import and export, so as to improve the accuracy and efficiency of accounting work and enable the orderly development of import and export business.

Research objects and methods: Select 100 accounting organization personnel of cross-border e-commerce import and export as the research object, carry out cognitive psychological intervention, and the intervention cycle is 6 months. Compare and analyze the changes of problems in cross-border e-commerce import and export accounting before and after the improvement of accounting organization personnel's cognitive impairment. Evaluation indicators include: unscientific accounting methods, imperfect system and inadequate supervision.

Methods: The data are analyzed through the latest version of Minitab20 data statistics software.

Results: Table 1 shows the improvement of cross-border e-commerce import and export accounting problems before and after the intervention of accounting organization personnel with cognitive impairment. On the whole, compared with before the intervention of cognitive psychology, after the intervention of cognitive psychology, the problems existing in the import and export accounting of cross-border e-commerce have been significantly improved ($P < 0.05$). This shows that the intervention of cognitive impairment can significantly improve the existing problems in the import and export accounting of cross-border e-commerce.

Table 1. Improvement of problems in cross-border e-commerce import and export accounting before and after knowledge barrier intervention

Category	Before	After 1 month	After 3 months	After 6 months
Unscientific accounting method	85.68	89.21*	93.26*	94.66*
Imperfect system	82.34	89.23*	93.32*	94.65*
Supervision is not in place	84.66	89.65*	92.90*	95.36*

Note: * $P < 0.05$ compared with that before the intervention of accounting organization personnel with cognitive impairment.

Conclusions: In view of the problems in the import and export accounting of cross-border e-commerce, cognitive psychological intervention was carried out for the personnel of relevant accounting organizations. The results show that the problems in the import and export accounting of cross-border e-commerce have been improved. Therefore, it can be said that the intervention based on cognitive psychology can solve the current development disadvantages of cross-border e-commerce import and export accounting.

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INFLUENCE OF IDEOLOGICAL EDUCATION ON ALLEVIATING COLLEGE STUDENTS’ MENTAL ANXIETY UNDER THE BACKGROUND OF DIVERSIFICATION

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Background: Since entering modern society, with the rapid change of life mode and the intensification of social competition, anxiety has become a common problem in daily life. Anxiety Psychology, as a psychological disease, has not been widely concerned, but it has an important impact on all fields of society. From the perspective of conceptual analysis, anxiety is mainly due to the tension and fear derived from the inability to achieve their own goals or overcome the potential threats around them. Being anxious for a long time will not only frustrate people’s self-esteem and self-confidence, but also distract people’s attention, and then have a negative impact on people’s normal daily life. From the physiological level, the increase of psychological anxiety is the result of disturbing brain memory and thinking, making people show anxiety, tension, indecision and disturbing emotional changes. Anxiety can lead to neurological dysfunction, mental illness or abnormal anxiety. However, if these manifestations are excessive, they will evolve into anxiety disorders, even physical and language stiffness, mental breakdown, or common mental diseases in medicine, which will undoubtedly bring great threats and challenges to people’s body and mind, study and work. At the same time, anxiety, as a common and common psychological disease, also has an important impact on people’s judgment and thinking in their daily life, that is, people in a state of anxiety will not be able to deviate from the normal track of daily life and fall into a kind of self-repression that cannot extricate themselves, so it is difficult to practice their goals, and linger in place in depression. In short, anxiety has spread to all areas of people’s daily life, which should be paid attention to.

With the increasing complexity of human society and the development of information circulation, the renewal and transformation of culture are accelerating day by day. The development of various cultures is facing different opportunities and challenges, and new cultures will emerge one after another. In the modern complex social structure, it is inevitable that different cultures are needed to serve the development of society. However, facing the impact of multiculturalism, college students generally have mental anxiety, which is mainly reflected in indulging in multiculturalism and unable to make a correct value judgment. Ideological and political education is not only the primary content of China’s spiritual civilization construction, but also one of the main ways to solve social contradictions and problems. Ideological and political education is both important and difficult to do. Especially under the condition of market economy, China’s ideological and political work is relatively weak and does not meet the requirements of the development of modern society. There are many reasons for the poor effect of ideological and political work, but one of the important reasons is the long-term neglect of psychological education and training. Psychological education and cultivation are the basis of ideological and political education. Without this foundation, ideological and political education is like a rootless duckweed, always drifting on the surface of people’s thoughts and cannot go deep. Relevant studies have pointed out that ideological and political education in colleges and universities has an important impact on alleviating college students’ mental anxiety, and can help college students form correct values, so as to deal with the impact and corrosion of pluralistic culture. Therefore, based on the multicultural background, exploring the role of ideological and political education in alleviating college students’ mental anxiety has both theoretical and practical value.

Objective: Facing the impact and corrosion of multiculturalism, in order to alleviate the mental anxiety of college students, this paper constructs a reform model of ideological and political education in colleges and universities with psychological training, which aims to dredge the mental anxiety of college students, so as to promote college students to correctly judge the content of multiculturalism and ensure the all-round development of college students’ physical and mental health.

Research objects and methods: 300 college students were randomly divided into control group and experimental group, with 150 students in each group. The control group implemented traditional ideological and political education, and the experimental group implemented the reform mode of ideological and political education based on psychological training for 3 months. Then, combined with the