after the introduction of educational psychology theory, the effect of Red Art archives in the education of people in the exhibition hall is more obvious.

**Conclusions:** The value of Red Art archives in educating people in the exhibition hall has a particularly obvious impact on educational psychology, especially in terms of will. In order to play a greater role in educating people in the exhibition hall, the Red Art archives need to be fully combined with the theory of educational psychology, which plays an important role in the education of senior officials.

**Acknowledgement:** The research is supported by: Research and Application of Red Art Image in Shandong Base Area (No. 2021-SKCZ-57), an Applied Research Project on Popularization of Social Sciences in Shandong Province in 2021, and Research on Yimeng Art in Shandong Base Area Period (No. 20LDYMM1), a Special Subject of Yimeng Spirits Research of Linyi University in 2020.

* * * * *

**INFLUENCE OF DYNAMIC MODELING OF GOVERNMENT PUBLIC SERVICE QUALITY EVALUATION SYSTEM ON PEOPLE’S COGNITIVE PSYCHOLOGY**

Junzhi Li¹,² & Zhenlei Sun³

¹School of Public Administration, Jilin University, Changchun 130000, China
²School of Management, Inner Mongolia Minzu University, Tongliao 028000, China
³College of Physical Education, Inner Mongolia Minzu University, Tongliao 028000, China

**Background:** Since the national development and Reform Commission proposed to “comprehensively improve the quality of public services and enhance people’s sense of access and satisfaction”, the level of government public services has been significantly improved. Compared with the past, the breadth of government public services shows a qualitative breakthrough, but the depth of public service quality still needs to break through the shackles. The sense of mass gain has obvious local color. Enhancing the sense of mass gain is the primary task in the process of development and reform. In the previous system regulations, the main body of the evaluation of the government public service quality is the leading cadres. In order to effectively improve the people’s sense of gain and satisfaction, the main body of the evaluation of the government public service quality is changed to the people. Taking the subjective feeling and positive perception of the people’s sense of gain as the main basis for evaluating the quality of government public services can make the government pay more attention to the vital interests and feelings of the people on the basis of paying attention to the growth of economic data. The people's feelings about government public services are rich and diverse. From the perspective of cognitive psychology, it can more objectively and accurately analyze people’s subjective experiences such as sense of acquisition or satisfaction. Cognitive psychology is a research direction of psychology. In a broad sense, the main research object of cognitive psychology is people’s advanced psychological process, including perception, attention, memory, representation, thinking, creativity and so on. In a narrow sense, cognitive psychology can be regarded as an information processing psychology, which mainly explores people’s cognitive process, views and attitudes through information processing. The most remarkable research feature of cognitive psychology is to pay attention to the psychological mechanism based on human behavior, and obtain the internal psychological process of the observed object by analyzing the observable surface phenomena. From the perspective of cognitive psychology, the evaluation system of government public service quality can realize dynamic and objective analysis.

**Objective:** In the actual process of government public service, the service scope and service quality will show some differences. Therefore, the government public service quality evaluation system needs to have strong universality and reliability, and can accurately evaluate the quality of different public services. In order to achieve this goal, this study will build a government public service quality evaluation system from the perspective of cognitive psychology, and realize dynamic modeling and analysis.

**Research objects and methods:** 158 ordinary people were randomly selected as the research objects in the society. Using the SERVQUAL evaluation model of perceived service quality, different evaluation dimensions were set through cognitive psychology to explore the evaluation results of all subjects on the quality of government public services.

**Research design:** The SERVQUAL evaluation model of perceived service quality is applied to construct the evaluation indexes of government public service quality in different dimensions, which covers six dimensions: tangibility, correspondence, efficiency, information, empathy and fairness and law-abiding. It includes 21 evaluation indexes such as the modernization of government infrastructure and the reasonable internal layout of government departments, which are expressed from A to U respectively. Give full
consideration to people’s sense of acquisition and satisfaction under cognitive psychology. 158 subjects were asked to evaluate 21 evaluation indexes. The evaluation results were determined as satisfactory, average and dissatisfied, which were expressed as 2, 1 and 0 respectively.

**Methods:** Using Excel and SPSS 24.0 to collect and analyze the corresponding evaluation data.

**Results:** Figure 1 shows the evaluation results of government public service quality based on cognitive psychology. According to Figure 1, 158 subjects are highly satisfied with the quality of government public services, of which only the satisfaction evaluation value of item H is 0, indicating that the people are not satisfied with the evaluation result of the government public services. People choose 7 general evaluation indexes, and their satisfaction evaluation value is 1. The satisfaction evaluation value of the remaining 13 evaluation indicators is 2, indicating that the public is satisfied with the evaluation results of the 13 government public services. This shows that the government public service quality evaluation system based on cognitive psychology has a good dynamic analysis effect, and can accurately analyze the cognitive process and perceived attitude under people’s cognitive psychology.

![Figure 1. Evaluation results of government public service quality based on cognitive psychology](image)

**Conclusions:** In cognitive psychology, people’s perception process, views and attitudes are the core content of the research, and people’s evaluation of government public service quality is mainly based on people’s own perception and satisfaction with service quality. The government public service quality evaluation system based on cognitive psychology can fully consider the people’s inner will and their satisfaction with government services, and obtain more objective and accurate evaluation results by refining various government public service indicators.

* * * * *

**THE INFLUENCE OF ACCOUNTING COMPUTERIZATION ON TAX INSPECTION UNDER COGNITIVE IMPAIRMENT AND ITS COUNTERMEASURES**

Qiru Luo

*School of Digital Economics, Sichuan Vocational and Technical College, Suining 629000, China*

**Background:** Cognitive impairment is a manifestation of cognitive impairment, which is mainly caused by various external influencing factors or internal pathological factors. When the brain advanced intelligent processing process related to learning, memory and thinking is abnormal, which leads to a series of aphasia, apraxia, learning impairment and memory impairment, it can be judged that an individual has a 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 have 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 advanced neurological function of individual cerebral cortex, resulting in cognitive impairment of different severity. As a kind of mental disease, the mental 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,