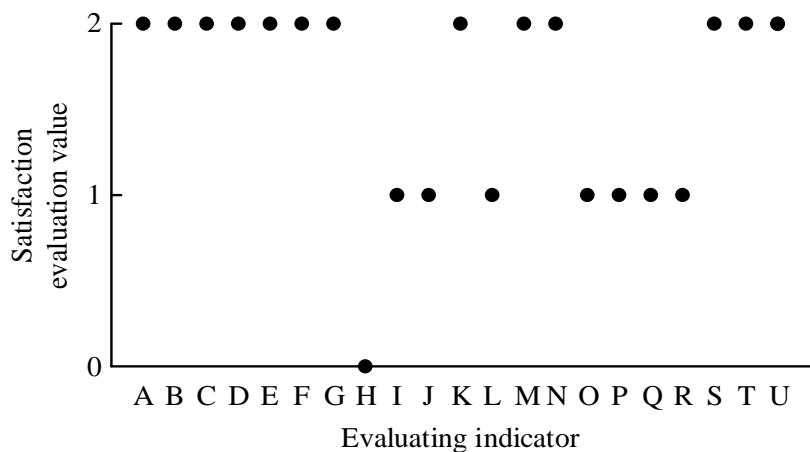


consideration to people's sense of acquisition and satisfaction under cognitive psychology. 158 subjects were asked to evaluate 21 evaluation indexes. The evaluation results were determined as satisfactory, average and dissatisfied, which were expressed as 2, 1 and 0 respectively.

**Methods:** Using Excel and SPSS24.0 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

**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.

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

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**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,

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 of patients. For patients themselves and their families, Are a heavy burden.

In the traditional tax inspection work, the tax inspection clues are all inclusive, including bookkeeping vouchers, statements, account books, original vouchers and other financial account data. Tax inspectors can check the legitimacy, authenticity and accuracy of the data in all account tables through various tax inspection clues and random accounting. Under the positive influence of the rapid development of computer network technology, the traditional tax inspection work has been improved to a certain extent, and the computerized accounting is taken as a powerful means to assist the tax inspection work. Computerized accounting can significantly improve the efficiency and reliability of tax inspection on the basis of getting rid of the manual bookkeeping mode. However, at present, the application of computerized accounting in tax inspection is still in the primary stage, and there are many restrictive factors, including the lagging application of computerized accounting by the majority of tax inspectors, the lack of various original documents reflecting the occurrence of business, and more hidden tax inspection clues. In the context of improving cognitive impairment, it is very important to optimize the application of accounting computerization in tax inspection, which can help the efficient implementation of tax inspection and improve the application effect of accounting computerization.

**Objective:** To explore the impact of computerized accounting on tax inspection under cognitive impairment, and put forward effective countermeasures according to the problems existing in the daily work of tax inspectors, in order to ensure the smooth development of tax inspection.

**Research objects and methods:** 20 tax inspectors were randomly selected from four tax inspection centers as the research object, and the impact of accounting computerization on tax inspection under cognitive impairment was analyzed by decision tree algorithm.

**Research design:** Using canonical correlation analysis (CCA) and mini mental state examination (MMSE), this paper explores the correlation between different influencing factors of accounting computerization and five levels of cognitive impairment of tax inspectors: orientation, memory, attention and calculation, memory and language ability. The influencing factors include the types of accounting computerization software, the concealment of accounting computerization data, the flexibility of accounting computerization account set setting, and the professional level of tax inspectors under accounting computerization. Rank the correlation between different influencing factors and the smooth development of tax inspection, and 0-4 respectively represent the correlation. The larger the value is, the stronger the correlation is.

**Methods:** This study uses MATLAB software to analyze all experimental data to explore the impact of accounting computerization on the symptoms of cognitive impairment of tax inspectors under cognitive impairment.

**Results:** It can be seen from Table 1 that the influence rating of three different influencing factors of accounting computerization on the cognitive impairment symptoms of tax inspectors is 3 or 4, which indicates the type of accounting computerization software, the concealment of accounting computerization data, the flexibility of accounting computerization account set setting, and the orientation, memory, attention and calculation, recall ability of the professional level of tax inspectors under accounting computerization on the cognitive impairment of tax inspectors Language ability has a great influence.

**Table 1.** Influence of cognitive impairment of tax inspectors under three influencing factors

Influence factor	The influence of each evaluation item of cognitive impairment				
	Directional force	Memory	Attention and computational power	Recall ability	Language ability
Types of accounting computerization software	4	4	3	3	4
Concealment of computerized accounting data	3	3	4	4	4
Flexibility of accounting computerization A / C set setting	4	3	4	3	3
Professional level of tax inspectors under Accounting Computerization	3	4	4	4	3

**Conclusions:** The influence of accounting computerization on tax inspection under cognitive impairment involves many aspects, and the influence is large. This study puts forward corresponding countermeasures after the improvement of cognitive impairment, which can effectively reduce the negative impact and promote the smooth development of tax inspection.

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## EVALUATION SCALE AND INTERVENTION EFFECT OF MILD COGNITIVE IMPAIRMENT IN THE ELDERLY

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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 mainly includes three types: perceptual impairment, memory impairment and thinking impairment. The causes are significantly diverse. In addition to organic diseases, mental disorders such as neurasthenia, obsessive-compulsive disorder, mental classification, bipolar disorder, paranoid or reactive psychosis will lead to cognitive impairment. Mild cognitive impairment is the early stage of Alzheimer's disease, which is between normal aging and dementia. Compared with severe cognitive impairment, the disease course of patients with mild cognitive impairment can be slowed down under the intervention measures, and the decline rate of cognitive function can also be controlled to a certain extent. In the process of increasing global aging, the incidence of mild cognitive impairment in the elderly shows a continuous upward trend. However, there is no effective drug to prevent the occurrence of mild cognitive impairment in the current medical field. Therefore, the hot spot of medical research is mainly complementary and alternative therapy, especially homework. For the elderly with mild cognitive impairment, occupational therapy is an effective treatment, which can play a significant effect in improving cognitive impairment and improving the ability of daily living of elderly patients with mild cognitive impairment.

**Objective:** For the elderly patients with mild cognitive impairment, the reduction of cognitive function will have a great negative impact on their daily life, and it is a heavy burden on the patients themselves and their families. Based on this, it is imperative to accurately evaluate and intervene the mild cognitive impairment of the elderly. This study will conduct an in-depth exploration on the cognitive impairment and its performance of patients, and intervene the course of disease with occupational therapy, in order to alleviate the cognitive impairment of patients and improve their cognitive level and self-care ability.

**Research object and method:** In four communities, 96 elderly patients with mild cognitive impairment were selected by convenient sampling. The Mini-Mental State Examination (MMSE) was used to evaluate the level of cognitive function and the severity of cognitive impairment. The evaluation indexes of MMSE mainly include five aspects: orientation, memory, memory, language ability, attention and calculation. In the MMSE score evaluation criteria, a score of 24 or above indicates normal. The score is in the range of 13-23 points, indicating mild cognitive impairment. 5-12 points, indicating moderate cognitive impairment; If the score is less than 5, it is severe cognitive impairment.

**Research design:** All patients were intervened with occupational therapy from five aspects: orientation, memory, memory, language ability, attention and calculation of cognitive impairment. Before and after the intervention, MMSE was used to evaluate the level of cognitive function of all patients.

**Methods:** Support vector machine was used to classify the evaluation results of patients' cognitive impairment. All measurement data were expressed in the form of mean  $\pm$  standard deviation. MATLAB software and Excel software were used for data analysis, and  $P < 0.05$  was used as the standard with statistical significance.

**Results:** Figure 1 shows the intervention effect of occupational therapy in elderly patients with mild cognitive impairment. It can be seen from Figure 1 that before the intervention, the MMSE score level of the tested patients was low, indicating that they were in the state of mild cognitive impairment. After one month of intervention, the MMSE score increased, but the increase was small. After 2 months of intervention, the MMSE score of patients increased significantly to about 22.85. After 3 months of intervention, the increase of MMSE score decreased, but still maintained an upward trend, indicating that the cognitive impairment of patients has been significantly alleviated under the intervention of occupational therapy. The errors of MMSE scores are indicated in Figure 1. Compared with that before the intervention, the difference of MMSE scores at three different time nodes after the intervention was