

design

Survey object	Before optimization	After optimization
Information transmission	2	4
Attention attraction	1	4
Purchase behavior promotion	1	4

Conclusions: From the perspective of behavioral psychology, optimizing and adjusting the packaging design of commodities can effectively improve the information transmission efficiency of commodities, attract consumers' attention, deepen consumers' impression and purchase desire of commodities, and realize the effective improvement of commodity trade efficiency. The packaging design of goods can make full use of the design and combination of packaging graphics to attract the attention of consumers, and enhance the appeal and design sense of commodity packaging through concrete or conscious graphic design, so that consumers can generate rich associations from the packaging design of goods and help promote consumer behavior. On the other hand, color matching is also the key factor to promote consumers' purchase desire. Commodity packaging design can start with color design and use consumers' sensitivity to color to promote consumption.

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THE EFFECT OF THE REFORM OF ACCOUNTING AND AUDITING STANDARDS ON THE COGNITIVE PSYCHOLOGY OF ACCOUNTING PRACTITIONERS

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Background: With the operation and improvement of China's market economic system, the development of enterprises has ushered in greater opportunities and faced more uncertain factors and challenges. If enterprises want to occupy an active position in the market competition market, they must actively improve their operation and management ability and core competitiveness. Under the background of the reform and implementation of the new special accounting and auditing standards, they must innovate the enterprise financial management and audit system and promote the improvement of enterprise financial management ability. The implementation of the new accounting and auditing standards puts forward higher requirements for the information accuracy of enterprise financial management. Enterprises need to improve their financial management level and strengthen the internal audit management of enterprise finance in order to better adapt to the changeable international competitive market. However, in order to seek their own rapid development and obtain more benefits, some enterprises choose to take some illegal operations in the risk, touch the bottom line of the law and forge the enterprise financial information. The implementation of the reform of the new accounting and auditing standards requires enterprises to ensure the objective authenticity of their own financial information and truly reflect their own economic status and operating benefits in financial management.

Human cognitive function is the advanced activity of human cerebral cortex. Human cognition of things is the process of receiving, coding, extracting and using information, including human perception, recognition, memory, reasoning and other thinking activities. Cognitive psychology holds that individuals obtain information from the outside world through their own perception, store cognitive information in memory, and combine it after cognition and knowledge accumulation. The sensory information of human body is directly obtained by sensory stimulation and has concrete characteristics, but the perceived information is simple information without processing, which is transformed into cognitive characteristic information after processing by human brain. Embodied cognitive psychology believes that cognition includes body cognition including human brain, and individual physical activity mode, sports experience, perception and other factors will have an impact on individual cognition. Individual cognition is based on body and activity mode. Individual cognition is provided by the body. Individual subjective feelings and physical activities provide the basic content for people's cognition, thought and language,

Objective: Taking cognitive psychology as the starting point, this study analyzes the cognitive psychological characteristics of accounting practitioners, and analyzes the cognitive psychological change characteristics of accounting practitioners under the background of the reform of new accounting and auditing standards, hoping to provide help for strengthening the psychological attention of accounting practitioners and promote the reform of new accounting and auditing standards and the long-term

development of accounting practitioners. Help enterprises improve their financial audit level under the background of the reform of new accounting and auditing standards.

Subjects and methods: Study and analyze the impact of the reform of the new accounting and auditing standards, and explore the impact of the implementation of the reform of the new accounting and auditing standards on enterprise financial management and audit, so as to analyze and understand the impact of the reform of the new accounting and auditing standards on the cognitive psychology of enterprise accounting practitioners. The research makes a statistical analysis on the cognitive psychology of accounting practitioners, and fully understands the cognitive psychological changes of accounting practitioners under the reform of the new accounting and auditing standards. Combined with Delphi method, this study analyzes the impact of the new accounting and auditing standards reform on the cognitive psychology of accounting practitioners, uses Delphi method to conduct three rounds of expert consultation and empowerment, and understands the correlation between the new accounting and auditing standards reform and the cognitive psychology of accounting practitioners. The selected experts are required to have been engaged in scientific research or practical work in accounting and audit related fields for more than 5 years, with high professional quality, and are required to ensure the full participation of experts during the research and consultation period. All experts are willing to participate in the consultation and research.

Results: The cognitive and psychological changes of accounting practitioners before and after the reform of accounting and auditing standards are shown in Table 1. Before and after the reform of the new accounting standards, the social cognition, industry cognition, self-cognition and others' cognition of accounting practitioners have been significantly improved.

Table 1. Cognitive and psychological changes of accounting practitioners before and after the reform of accounting and auditing standards

Test dimension	Before reform	After reform
Social cognition	2	4
Industry cognition	1	3
Self-cognition	1	4
Others cognition	2	4

Conclusions: Under the reform of new accounting and auditing standards, enterprise financial audit is facing diversified choices, which also brings challenges to the audit of the authenticity and rationality of enterprise financial income data. It is also facing greater difficulties in the process of audit of enterprise financial management. On the other hand, the reform of accounting and auditing standards also poses greater challenges to the professional quality and psychological quality of accounting practitioners. Under the more stringent accounting audit, the level of industry cognition and social cognition of accounting practitioners has been significantly improved, and the self-cognition and others' cognition of accounting practitioners have also been improved.

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THE EFFECT OF THE TRANSFORMATION OF THE CONCEPT OF “MASS ENTREPRENEURSHIP AND INNOVATION” EDUCATION IN COLLEGES AND UNIVERSITIES ON THE IMPROVEMENT OF PATIENTS WITH COGNITIVE IMPAIRMENT FROM THE PERSPECTIVE OF STRATEGIC MANAGEMENT

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Background: In the process of social and economic development, China is gradually realizing transformation and becoming an innovative country. Therefore, the demand for innovative talents is also rising. In China's education system, colleges and universities are one of the most important links, shouldering the important task of exporting high-quality talents for the society. Therefore, colleges and universities have gradually carried out “mass entrepreneurship and innovation” education in extracurricular teaching. “Mass entrepreneurship and innovation”, that is, innovation and entrepreneurship education, is a new educational concept put forward by China in recent years in order to be in line with international standards, keep up with the pace of the times and cultivate innovative talents. Innovation and