

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

entrepreneurship education aims to help students fully understand the current social enterprise business environment, entrepreneurial opportunities, entrepreneurial risks and enterprise development model. At the same time, help students fully understand the concept and characteristics of entrepreneurship, and effectively cultivate students' entrepreneurial awareness and innovative spirit. Therefore, through innovation and entrepreneurship education, students' innovation awareness and entrepreneurship level can be improved, and high-quality innovative talents can be trained for the society, which is of great significance to students' personal development and the overall development of society. The integration of innovation and entrepreneurship education and professional education is an important way to cultivate students' professional ability, entrepreneurial ability and innovation ability under the current economic development trend, and can provide more opportunities for students' future development. However, at present, there are many problems in the integration of innovation and entrepreneurship education and professional education in colleges and universities, which need only one step of improvement.

Individual cognition involves many abilities, such as memory ability, judgment ability, thinking ability, perception ability and so on. Individual cognitive process is to encode, operate, extract and use external things and input information. Individual cognitive function is a high-level activity of the cerebral cortex. When the human cerebral cortex is damaged, it may lead to specific cognitive impairment. The emergence of cognitive impairment often involves a variety of cognitive impairment. Patients with cognitive impairment have obstacles in many aspects, such as attention, memory, abstraction, computing power and so on. Generally, there is rarely a single state of impaired ability. When students have cognitive impairment, their learning ability will inevitably decline. Teachers are required to reform the teaching model to adapt to the learning characteristics and laws of students with cognitive impairment. From the perspective of psychology, the main reason for college students' cognitive impairment lies in the improvement of the difficulty of college education and the increase of the knowledge involved in college teaching, which has an impact on students' conventional cognition, resulting in cognitive impairment. In view of the current situation of college education, in view of the cognitive obstacles of college students, colleges and universities continue to improve the teaching system and teaching mode, and urge teachers to formulate teaching plans from the aspect of students' psychological cognition. However, it is undeniable that college students' cognitive impairment has gradually shifted from curriculum learning to daily life. In order to better alleviate college students' cognitive impairment, it is necessary to implement teaching management for college students.

**Objective:** College education is not only aimed at the improvement of students' professional level, but also a platform for planning students' future development. Therefore, it is of great significance to explore the "mass entrepreneurship and innovation" education in colleges and universities. In order to understand the specific teaching effect of "entrepreneurship and innovation" education, this study analyzes the development status of "entrepreneurship and innovation" education, and analyzes the changes of middle school students' cognitive impairment in the transformation of "entrepreneurship and innovation" education concept.

**Subjects and methods:** Taking the students of a university as the research object, this paper first makes statistics on the development history of "entrepreneurship and innovation" education in the University, and puts forward the transformation idea of "entrepreneurship and innovation" education in colleges and universities under strategic management from the perspective of strategic management. 44 students with different degrees of cognitive impairment in colleges and universities were randomly selected and divided into mild cognitive impairment group, moderate cognitive impairment group and severe cognitive impairment group according to the degree of cognitive impairment. The idea of changing the concept of "mass entrepreneurship and innovation" education in colleges and universities under strategic management was applied to students' daily education, and the changes of cognitive impairment scores of students with cognitive impairment before and after teaching were analyzed.

**Results:** The evaluation of cognitive impairment of students with cognitive impairment is shown in Table 1. The degree of cognitive impairment of students is divided by 0-10. 0 indicates no cognitive impairment and 10 indicates complete cognitive impairment. The results show that with the change of the concept of "entrepreneurship and innovation" education in colleges and universities under strategic management, the scores of students' cognitive impairment evaluation show a downward trend, and the evaluation changes in the severe cognitive impairment group are the most obvious.

**Table 1.** Changes of students' cognitive impairment scores

Project	Before intervention	After intervention	<i>P</i>
Light	3.1	1.9	<0.05
Moderate	6.4	2.6	<0.05
Severe	8.9	2.8	<0.05

**Conclusions:** College students' innovation and entrepreneurship development education is an important work of colleges and universities. At the same time, how to alleviate students' cognitive impairment on this basis is of great significance. The research takes students with cognitive impairment as the research object, puts forward the transformation strategy of "mass entrepreneurship and innovation" education concept based on strategic management, and analyzes the changes of students' cognitive impairment under the influence of the strategy. The results show that the transformation strategy of "mass entrepreneurship and innovation" education concept of strategic management can significantly affect students' cognitive impairment and promote students' growth.

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## RESEARCH ON THE PATH OF IDEOLOGICAL AND POLITICAL EDUCATION IN COLLEGES AND UNIVERSITIES FOR REBELLIOUS PSYCHOLOGICAL COUNSELING OF COLLEGE STUDENTS UNDER THE NEW SITUATION

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**Background:** The meaning of rebellious psychology is that the considerable external environment in which the individual lives is contrary to its subjective concepts and ideas, and it is a psychological activity that occurs. Mental states of routine and external environmental constraints. Rebellious psychology generally appears in the growth process of young people, and college students, as a group with immature mental and social experience, will also encounter rebellious psychology more in their study and life.

Ideological and political education is an important part of the educational concept of the comprehensive development of colleges and universities. It is a teaching of cultivating socialist successors according to the needs of the country for talents and the needs of students themselves. The teaching content is mainly ideal and belief education, patriotism education, ethics education and all-round development education. The current ideological and political education of college students is facing a new situation, mainly including the new situation of social development, the new situation of educational reform and the new characteristics of contemporary college students. The ideological and political education of many schools' lacks understanding and learning of these new situations. At the same time, college students themselves have been impacted by the current social multiple values and some unhealthy ideological trends. These factors lead to the rebellious psychology of college students for the ideological and political education that is deviated from their actual situation. The manifestations of this kind of rebellious psychology mainly include blind resistance to ideological and political education, psychological planning of teachers of ideological and political education, and rejection of the content of ideological and political education. For this kind of rebellious psychology, it is necessary to improve the ideological and political education in colleges and universities according to the characteristics of the current new situation and the renewal of contemporary college students, so as to improve the teaching effect of ideological and political education and guide the rebellious psychology of college students.

**Objective:** Exploring the improvement methods of ideological and political education in colleges and universities under the new situation, and experimenting with the improved ideological and political education methods can better ease the rebellious psychology of college students to ideological and political education.

**Subjects and methods:** A total of 260 college students with similar psychological conditions and other baseline data were selected, and they were randomly divided into two groups of equal numbers. One group used the traditional ideological and political education model as the control group, and the other group was used as the experimental group. An improved ideological and political education model. After a period of ideological and political education, the two groups of students were evaluated for their rebellious psychological conditions.

**Research design:** The duration of the ideological and political education experiment is 2 months, and the research subjects are tested on the reverse psychological condition before the start of the teaching, after the end and during the teaching process. The reverse psychological test scale used in the research is a self-written reverse psychological evaluation scale. The significance of the scale Ballte sphere test is less than 0.01, and its reliability and validity also reach the applicable level. It can be used for the measurement and analysis of college students' reverse psychology.