method is the main method for further classification and analysis.

**Study design:** This study takes the poverty alleviation staff in the implementation of the financial targeted poverty alleviation loan statistics system as the main interview object, establishes the basic experimental database in the interview process, and uses the naive Bayesian classification algorithm to classify and analyze the mental anxiety elements of the poverty alleviation staff.

**Methods:** In this study, excel tables were used for statistics and analysis.

**Results:** The mental anxiety of poverty alleviation workers during the implementation of the financial targeted poverty alleviation loan statistical system is shown in Figure 1.

As shown in Figure 1, the distribution of anxiety of poverty alleviation workers during the implementation of the financial targeted poverty alleviation loan statistical system can be seen that poverty alleviation workers without any anxiety symptoms account for only 9% of the total number, poverty alleviation workers with mild anxiety symptoms account for 33% of the total number, and poverty alleviation workers with moderate anxiety symptoms account for 41% of the total number. Poverty alleviation workers with severe anxiety symptoms accounted for 17% of the total number.

![Figure 1. Analysis of mental anxiety](image)

**Conclusions:** The implementation of the financial targeted poverty alleviation loan statistics system requires the staff to be in a rigorous state from time to time, so the staff’s working attitude is very important. This study starts with the psychological characteristics of the staff implementing the financial targeted poverty alleviation loan statistics system, uses the interview method to collect the basic data, and on this basis, uses the naive Bayesian algorithm to analyze the characteristic categories. The research data show that in the implementation of the financial targeted poverty alleviation loan statistical system, the poverty alleviation staffs with mild anxiety symptoms account for 33% of the total number, and the poverty alleviation staff with moderate anxiety symptoms account for 41% of the total number. It can be seen that the staff with anxiety psychology account for the majority of the total staff, it is necessary to control the work anxiety of the staff implementing the financial targeted poverty alleviation loan statistics system. By controlling the anxiety of staff, we can control the preciseness of the implementation of financial targeted poverty alleviation loan statistics system from the perspective of staff.

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**VISUAL HEALING OF PEOPLE'S MENTAL ANXIETY BY TRADITIONAL COMB DERIVED CULTURAL AND CREATIVE PRODUCT DESIGN**
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Background: Intervention strategies for anxiety symptoms have always been one of the main research contents in related fields. At present, the intervention methods for anxiety symptoms are mainly divided into three types: main cause intervention, drug intervention and external factor intervention. The main cause intervention is mainly aimed at the concurrent anxiety symptoms caused by other diseases. In the process of intervening these anxiety symptoms, we need to intervene around the main cause of concurrent symptoms, that is, the patient’s main symptoms, and indirectly intervene the patient’s concurrent anxiety symptoms by curing the main symptoms. Drug intervention mainly intervenes patients’ mental anxiety symptoms through traditional drug treatment. Drug intervention mainly focuses on the group of anxiety patients who have formal diagnosis results of anxiety and do not produce allergic symptoms with relevant drugs. In recent years, although drug intervention can play a certain effect, once patients are separated from drug intervention, their anxiety symptoms tend to rebound rapidly, that is, drug intervention cannot solve the developmental problems of patients with anxiety disorder at present. Long-term use of anti-anxiety drugs has certain damage to the physiological health of patients. Therefore, drug intervention alone is often combined with other developmental intervention methods. External factor intervention mainly uses external environment and influence means to intervene patients’ mental anxiety. This means may be cognitive correction means or dredging means. Compared with drug intervention, external factor intervention tends to act on psychology. Traditional comb derived cultural and creative product design, as one of the forms of traditional cultural inheritance, can intervene patients’ cognition at the cultural level and use visual effects for psychological healing at the psychological level. It is a cultural intervention strategy for mental anxiety. The cultural intervention strategy not only forms the psychological intervention effect, but also provides a certain path advantage for the inheritance of Chinese excellent traditional culture.

Objective: This study explores the visual healing effect of traditional comb derived cultural and creative product design on people’s mental anxiety, provides path assistance for people’s mental anxiety intervention, and provides path support for the inheritance and development of excellent traditional culture while improving people’s mental health level.

Subjects and methods: This study combines the correlation analysis method with the factor substitution analysis method. The correlation analysis method is used as the basic method of the research to test the research logic chain, and the factor substitution method is used as the main method of factor influence degree analysis to analyze the influence mode and result.

Study design: Firstly, through research and investigation, this study analyzes the correlation between the design of traditional comb derived cultural and creative products and people’s mental anxiety from the perspective of visual healing. On this basis, it analyzes the influence degree around the related elements of the two. In the process of influence degree analysis, it uses the form of replacing changing elements to analyze the influence road strength and influence methods between different elements.

Methods: This study uses SPSS software to analyze the impact of traditional comb derived cultural and creative product design on people’s mental anxiety.

Results: The impact of traditional comb derived cultural and creative product design on people’s mental anxiety is shown in Figure 1.
Figure 1. Analysis of mental anxiety

As can be seen from Figure 1, with the increase of the use time of traditional comb derived cultural and creative design products, the mental anxiety score of the surveyed people showed a significant decline effect. Among them, the decline rate of mental anxiety score during the period of 5 to 8 months was relatively fast, while the decline rate of mental anxiety score in the early stage was relatively slow.

Conclusions: With the change of social environment and the acceleration of the overall pace of life, the degree of psychological anxiety of social groups shows a gradual upward trend. This study connects the anxiety psychology of social groups with the design mode of traditional comb derived cultural and creative products by exploring the impact of the visual healing effect of traditional comb derived cultural and creative products on the anxiety psychological status of audience groups, provide path support for group anxiety psychological intervention from the perspective of product design. The results show that with the increase of the use time of traditional comb derived cultural and creative design products, the mental anxiety scores of the surveyed people show a significant decline effect. It can be seen that the traditional comb derived cultural and creative design that attaches importance to psychological and cultural orientation is indeed helpful to balance the psychological state of the audience, help the social masses get rid of the anxiety, and open up a market segment for the sales of Chinese cultural and creative products, established the advantages of cultural communication.

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RESEARCH ON THE IMPROVEMENT COUNTERMEASURES OF TEACHERS’ TEACHING ANXIETY IN ACCOUNTING TEACHING UNDER THE BACKGROUND OF FINANCIAL SHARING

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Background: Anxiety is a psychological phenomenon in which an individual produces anxiety and fear under the influence of external factors. Because anxiety itself is greatly affected by external environmental factors, the content of anxiety produced by different social groups in different social environments is also different. The content of teachers’ psychological anxiety in accounting teaching is mainly composed of four types of anxiety: teaching effect anxiety, teaching performance anxiety, student evaluation anxiety and teaching order anxiety. Teaching effect anxiety is one of the main contents of accounting teachers’ anxiety, especially for new teachers, when teachers find that their teaching effect is not as good as their expected effect, it is easy to produce feelings of self-blame and frustration, then doubt their teaching ability, and gradually produce anxiety for teaching effect under the accumulation of emotions. Students’ evaluation anxiety mainly refers to teachers’ anxiety about students, colleagues, including the external environment, about their negative evaluation. This anxiety is also relatively common among teachers, because getting along with students and parents is a very important part of teaching work. In terms of the nature of work, similar anxiety psychology is inevitable. Teaching performance anxiety is mainly about whether the evaluation of work performance is reasonable or not. This is because the old teacher evaluation system takes students’ performance as the main evaluation standard. This old standard cannot fully cover all teachers’ work content in modern comprehensive teaching, and its own rigid evaluation method is easy to make teachers have anxiety psychology; Teaching order anxiety is similar to teaching content anxiety, which also takes students as the object of anxiety, but teaching order anxiety mainly refers to the anxiety about whether a good order can be maintained in the teaching process. Under the background of financial sharing, many steps in accounting teaching can be optimized. While taking students as the main body of teaching, the new teaching method should also consider from the perspective of teachers, so as to improve teachers’ mental health level and ensure teaching quality.

Objective: This study takes the teaching anxiety of teachers in accounting teaching under the background of financial sharing as the main research content. Through the characteristic classification of the main contents of accounting teachers’ teaching anxiety under the background of modern accounting