

significant difference in SAS score ($P > 0.05$). After a period of intervention, the anxiety degree of the two groups was significantly relieved, the SAS score decreased significantly ($P < 0.05$), and the SAS score of the study group was significantly lower than that of the control group ($P < 0.05$). The above results show that the improved environmental art design based on design psychology can effectively alleviate the anxiety of patients and improve their personal psychological quality. The SAS scores of the two groups are shown in Table 1.

Table 1. SAS scores of two groups

Timing	SAS score		<i>t</i>	<i>P</i>
	Research group	Control group		
Number of patients	60	60	-	-
Before teaching	70.8±10.2	69.6±9.7	0.254	0.873
After teaching	36.4±5.3	55.4±4.2	6.454	0.000
<i>t</i>	9.426	5.329	-	-
<i>P</i>	0.000	0.000	-	-

Conclusions: In the process of social and economic development, people's pace of life is faster and faster, and their psychological pressure is greater and greater. Many people have serious psychological problems, such as anxiety, depression and so on. At present, the environmental anxiety of the audience is not enough, and the effect of environmental protection design is not ideal enough. Therefore, based on design psychology, the research integrates artificial intelligence technology into environmental art design in order to improve environmental art design. The results showed that before the intervention, the anxiety degree of the two groups was the same, and there was no significant difference in SAS score ($P > 0.05$). After a period of intervention, the anxiety degree of the two groups was significantly relieved, the SAS score decreased significantly ($P < 0.05$), and the SAS score of the study group was significantly lower than that of the control group ($P < 0.05$). The above results show that the improved environmental art design based on design psychology can effectively alleviate the anxiety of patients and improve their personal psychological quality.

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ANALYSIS OF PSYCHOLOGICAL CHARACTERISTICS OF SPECIAL STUDENTS IN HIGHER EDUCATION MANAGEMENT AND MANAGEMENT COUNTERMEASURES

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Background: There are some special students in colleges and universities. Special students refer to students with physical and mental defects, such as abnormal vision, hearing impairment, intellectual impairment or physical impairment. Special student groups are not functional enough to study, live and socialize normally, so they are very prone to negative emotions, such as low self-esteem, irritability, self-confidence and so on. When negative emotions are overstocked for a long time and cannot be alleviated, it is easy to cause special students to have anxiety. At the psychological level, anxiety refers to a negative emotion that includes irritability, anxiety, sadness, worry, tension, panic and uneasiness due to excessive worry about the life, safety and future of themselves or the people they care about. At the same time, anxiety is also an emotional symptom syndrome. According to the performance of patients, anxiety is divided into three types: mental anxiety, exercise anxiety and somatic anxiety. Excessive anxiety will damage students' physical and mental health. When students' physical and mental health is at a low level for a long time, it will lead to a significant impact on students' normal life and learning, and make students lose confidence in life, resulting in negative psychology such as self mutilation and suicide, which seriously affects the stability and harmonious development of society.

Positive psychology is a new psychological discipline called psychological revolution. Positive psychology advocates the positive orientation of psychology, which mainly studies the positive psychological quality of individuals, human health and happiness and the harmonious development of society. Positive psychology theory advocates an open and encouraging attitude towards individual potential, motivation and emotion, so as to realize the transformation of individuals from negative psychological mode to positive psychological

mode. There are three main viewpoints in the theory of positive psychology: positive emotional experience, positive personality characteristics and positive social environment. Based on positive psychology, this study makes an in-depth analysis of the psychological characteristics of special student groups, and improves the ideological and political education, so as to improve the mental health level of special student groups and alleviate the anxiety of special student groups, which has a positive significance for the future development of students.

Objective: The body function of special student groups is incomplete, and they can't study, live and socialize normally. Therefore, they are very prone to negative emotions, such as low self-esteem, irritability, self-confidence, etc. When negative emotions are overstocked for a long time and cannot be alleviated, it is easy to cause special students to have anxiety. Based on positive psychology, this study makes an in-depth analysis of the psychological characteristics of special student groups, and improves the ideological and political education, so as to improve the mental health level of special student groups and alleviate the anxiety of special student groups, which has a positive significance for the future development of students.

Subjects and methods: 60 special students from three universities were selected as the research objects, and the research objects had a certain degree of anxiety. Using random number table method, 60 students were randomly divided into research group and control group, with 30 students in each group. Among them, the special students in the research group accept the improved ideological and political teaching mode based on positive psychology; Each group received 30 students in the traditional group and the control group. Among them, the special students in the research group accept the improved ideological and political teaching mode based on positive psychology. After a period of time, the anxiety levels of the two groups of students were compared. Students' anxiety was assessed by symptom checklist 90 (SCL-90), Self-rating Anxiety Scale (SAS) and stress perception scale (Chinese version) (CPSS).

Results: Before teaching, there was no significant difference in anxiety between the two groups ($P > 0.05$), and there was no significant difference in SAS score ($P > 0.05$). After a period of teaching, the SAS score of students in the research group decreased significantly ($P < 0.05$), while the SAS score of students in the control group did not change significantly ($P > 0.05$). After teaching, the SAS score of students in the research group was significantly lower than that of students in the control group ($P < 0.05$). The above results show that the analysis of students' psychology based on positive psychology to improve the teaching mode of Ideological and political education in colleges and universities can effectively alleviate the anxiety of special students. The SAS scores of the two groups of students are shown in Table 1.

Table 1. SAS scores of two groups

Timing	SAS score		<i>t</i>	<i>P</i>
	Research group	Control group		
Number of students	30	30	-	-
Before teaching	68.2±6.5	67.6±7.1	0.401	0.689
After teaching	40.8±1.4	68.2±5.4	7.432	0.000
<i>t</i>	8.169	0.102	-	-
<i>P</i>	0.000	0.837	-	-

Conclusions: Special student groups are not fully functional and cannot study, live and socialize normally, so they are very prone to negative emotions, such as low self-esteem, irritability, self-confidence, etc. When negative emotions are overstocked for a long time and cannot be alleviated, it is easy to cause special students to have anxiety. When students' physical and mental health is at a low level for a long time, it will lead to a significant impact on students' normal life and learning, and make students lose confidence in life, resulting in negative psychology such as self mutilation and suicide, which seriously affects the stability and harmonious development of society. Based on positive psychology, this study makes an in-depth analysis of the psychological characteristics of special student groups, and improves the ideological and political education, so as to improve the mental health level of special student groups. The results showed that before teaching, there was no significant difference in anxiety between the two groups ($P > 0.05$), and there was no significant difference in SAS score ($P > 0.05$). After a period of teaching, the SAS score of students in the research group decreased significantly ($P < 0.05$), while the SAS score of students in the control group did not change significantly ($P > 0.05$). After teaching, the SAS score of students in the research group was significantly lower than that of students in the control group ($P < 0.05$). The above results show that the analysis of students' psychology based on positive psychology to improve the teaching mode of Ideological and political education in colleges and universities can effectively alleviate the anxiety of special students.

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RESEARCH ON AUDIENCE PSYCHOLOGICAL COST MEASUREMENT IN TAX PLANNING

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Background: Since the 1990s, China's national economy has developed rapidly, and now it has become the second largest economy in the world. Tax is one of the important sources of fiscal revenue in China, and for enterprises, paying tax according to law is the due obligation of all enterprises. Tax planning is an important means to reduce the tax burden of enterprises and maximize the value of enterprises, so it has attracted much attention. However, tax planning involves a lot of data, heavy and complex workload, and psychological cost measurement is often ignored, resulting in mistakes in tax planning. In this case, the staff responsible for tax planning have great psychological pressure, and are prone to various psychological problems, resulting in anxiety. At the psychological level, anxiety refers to a negative emotion that includes irritability, anxiety, sadness, worry, tension, panic and uneasiness due to excessive worry about the life, safety and future of themselves or the people they care about. At the same time, anxiety is also an emotional symptom syndrome. According to the performance of patients, anxiety is divided into three types: mental anxiety, exercise anxiety and somatic anxiety. Moderate anxiety can help staff concentrate and improve work efficiency. However, excessive anxiety will damage the physical and mental health of staff, make staff feel pain, and then lose interest in work and life, and even suffer from mental diseases such as cognitive impairment, emotional impairment and communication impairment.

Positive psychology is a new psychological discipline called psychological revolution. Positive psychology advocates the positive orientation of psychology, which mainly studies the positive psychological quality of individuals, human health and happiness and the harmonious development of society. Positive psychology theory advocates an open and encouraging attitude towards individual potential, motivation and emotion, so as to realize the transformation of individuals from negative psychological mode to positive psychological mode. There are three main viewpoints in the theory of positive psychology: positive emotional experience, positive personality characteristics and positive social environment. Based on positive psychology, this study makes an in-depth analysis of the psychology of tax planning staff, and puts forward strategies to reduce the psychological cost of enterprise tax planning and alleviate the anxiety of staff. Including: improving the working environment of employees. Raise the salary of employees. Regularly coach and train employees.

Objective: Tax planning involves a lot of data, heavy and complex workload, and psychological cost measurement is often ignored, resulting in mistakes in tax planning. In this case, the staff responsible for tax planning have great psychological pressure, and are prone to various psychological problems, resulting in anxiety. Based on positive psychology, this study makes an in-depth analysis of the psychology of tax planning staff, and puts forward strategies to reduce the psychological cost of enterprise tax planning and alleviate the anxiety of staff.

Subjects and methods: In 13 enterprises in a city, 50 staff engaged in tax planning were selected as the research object. Using random number table method, 50 staff engaged in tax planning were randomly divided into study group and control group, with 25 people in each group. The research group used the tax planning strategy based on positive psychology to work. The staff in the control group used the traditional tax planning strategy. After a period of time, the anxiety levels of the two groups were compared. Symptom checklist 90 (SCL-90), Self-rating Anxiety Scale (SAS) and Stress Perception Scale (Chinese version) (CPSS) were used to evaluate the anxiety level of staff.

Results: Before the beginning of the experiment, there was no significant difference in the degree of anxiety between the two groups, and there was no significant difference in the SAS score between the two groups ($P > 0.05$). After the experiment, the SAS score of the staff in the study group decreased significantly compared with that before the experiment ($P < 0.05$). The SAS score of the staff in the control group had no significant change compared with that before the experiment ($P > 0.05$). After the experiment, the SAS score of the study group was significantly lower than that of the control group ($P < 0.05$). The above results show that analyzing the psychology of staff based on positive psychology and putting forward strategies can significantly alleviate the anxiety of staff. The SAS scores of the two groups of staff are shown in Table 1.

Conclusions: Tax planning involves a lot of data, heavy and complex workload, and psychological cost measurement is often ignored, resulting in mistakes in tax planning. Based on positive psychology, this study makes an in-depth analysis of the psychology of tax planning staff, and puts forward strategies to reduce the psychological cost of enterprise tax planning and alleviate the anxiety of staff. Including: improving the working environment of employees. Raise the salary of employees. Regularly coach and train employees. The results showed that before the experiment, there was no significant difference in the degree of anxiety between the two groups, and there was no significant difference in SAS score between the two groups ($P > 0.05$). After the experiment, the SAS score of the staff in the study group decreased significantly compared