

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

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.

Table 1. SAS scores of two groups

Timing	SAS score		<i>t</i>	<i>P</i>
	Research group	Control group		
Number of students	10	10	-	-
Before teaching	64.1±6.9	63.8±7.2	0.354	0.632
After teaching	35.2±0.9	64.7±8.3	8.024	0.000
<i>t</i>	9.450	0.208	-	-
<i>P</i>	0.000	0.611	-	-

Acknowledgement: The research is supported by: 2020 Higher Education Teaching Reform Project of Guangzhou Xinhua University “Research on tax law precise practice teaching reform under big data background” (2020J024).

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THE INFLUENCE OF ENVIRONMENTAL PSYCHOLOGY COURSE PRACTICE FOR ARCHITECTURAL DESIGN SPECIALTY ON STUDENTS’ LEARNING ANXIETY

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Background: In colleges and universities, with the promotion of grade, students face more and more things, greater and greater pressure, and more and more serious psychological anxiety. Students are prone to some negative emotions when they encounter difficulties, setbacks or blows, including tension, anxiety, fear and anxiety caused by impaired self-esteem, loss of self-confidence, frustration and guilt, which leads to anxiety. There are eight main reasons for college students’ psychological anxiety, including changes in learning environment, self cognitive imbalance, excessive academic burden, difficult adjustment of interpersonal relations, psychological confusion in making friends, insufficient psychological quality, difficult to bear setbacks, excessive social competition and employment pressure, and economic pressure caused by students’ family poverty. A survey shows that more than 75% of college students have felt pressure and anxiety about their study, so learning anxiety is the main anxiety type of college students. For college students majoring in architectural design, because they are about to graduate and enter society and work, many students are worried that they have only theoretical knowledge and their practical ability is not qualified, resulting in great psychological pressure and anxiety. When anxiety is excessive, students’ physical and mental health is damaged, lose interest in life and learning, and have a negative impact on students’ future development.

Educational psychology is an important part of applied psychology. It is a psychological theory put forward under the background of teaching reform. It has important theoretical and practical significance in promoting the reform of education system. In addition, educational psychology is also of great significance to the improvement of educators’ psychological quality and teaching methods. Educational psychology contains many related theories, including psychological content, students’ psychological change law in the learning process, teachers’ analysis and cultivation of students’ learning motivation, teachers’ transfer and promotion of students’ learning, teachers’ analysis of students’ cognitive ability development, teachers’ Cultivation of students’ cognitive understanding, students’ memory development, students’ knowledge consolidation methods, students’ cognitive strategy formation Cultivate students’ problem-solving ability and innovation ability, cultivate students’ correct self-consciousness, students’ group psychology and students’ mental health education. Based on the theory of educational psychology, this paper analyzes the law of students’ psychological changes in the teaching process, and puts forward to add the practice link of environmental psychology course in the teaching process, so as to improve the teaching mode of environmental psychology course, improve the teaching quality of the course, improve students’ academic