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## A STUDY ON THE INFLUENCE OF PARTY BUILDING AND IDEOLOGICAL AND POLITICAL EDUCATION ON COLLEGE STUDENTS' LEARNING ANXIETY

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Background: Since the reform and opening up, China's economy has developed rapidly, and people's material life has been significantly improved. However, the imbalance in social development has led to different levels of anxiety in different areas of society. With the spread of anxiety, college students also began to breed different levels of anxiety. And in colleges and universities, college students' minds are not mature relative to social groups, and their cognitive defects cause college students to be easily affected by social negative energy, which will seriously affect students' values. In addition, some studies believe that in the new era environment, the rapid development of network technology has accelerated the speed of information dissemination, and students are difficult to identify in the mass of information, resulting in confusion and anxiety. At the same time, it is pointed out that the psychological anxiety of college students is the anxiety of individuals in the growth stage. Generally, college students already have certain personal thinking ability. In the face of the pressure of family and school tasks, students' independent thinking will induce students to have free ideas and have the psychology of exclusion and resistance to external things. In the process of students' growth, the psychological emotions of exclusion and resistance will lead to students' constant anxiety in their normal life, and finally they cannot bear the corresponding responsibility, which will lead to realistic anxiety and affect students' self-growth and development.

In order to alleviate students' anxiety in learning and build a complete psychological system, a large number of colleges and universities have decided to take ideological and political education as the main psychological counseling courses to guide students' psychology. From the current situation of education, carrying out the work of ideological and political education for college students can promote the correct establishment of college students' outlook on life, world outlook and values, and lead the development of college students' ideas towards the correct economic direction. College students are also the main body of party affairs construction. The party affairs construction in colleges and universities needs to take the characteristics of students as the starting point and foothold, organize and carry out ideological education activities related to party affairs, screen activists to join the party in a planned way, improve the ideological and political quality of the whole teachers and students, and strengthen the in-depth understanding of the party by all teachers and students. In order to alleviate the psychological anxiety of college students, various colleges and universities began to add party building in ideological and political education, and some studies have proved that the combination of Party building and ideological and political education in colleges and universities can effectively alleviate students' anxiety. However, few studies have made a specific analysis of the mechanism and effect. Therefore, studies have explored the mechanism of the impact of college party building combined with ideological and political education on students' learning anxiety, and analyzed the changes of students' psychological anxiety under the combined education. Evaluate its effectiveness.

**Objective:** To understand the current situation of college students' learning anxiety, investigate the current situation of Party building in colleges and universities, analyze the impact of ideological and political education on students' anxiety in teaching, and explore the changes of students' anxiety after the introduction of Party building.

**Subjects and methods:** 500 students in a university were selected as the research objects. The self-rating Anxiety Scale was used to evaluate the anxiety of students before participating in the test. Then the students were randomly divided into intervention group and control group, with 250 students in each group. The students in the intervention group were taught with Party building work combined with ideological and political education, while the students in the control group were only taught with

ideological and political education. After 6 months of teaching, the students' most popular anxiety self-assessment was carried out, and the changes and differences of students' anxiety scores before and after teaching were compared, as well as the changes and differences of students' professional scores.

**Results:** See Table 1 for statistical changes of anxiety scores and professional scores of all students. Table 1 shows that the decrease of anxiety scores of students in the intervention group is significantly higher than that of the control group, and the increase of professional scores of students in the intervention group is significantly higher than that of students in the control group (P < 0.05).

Table 1. Analysis on the changes and differences of students' scores and anxiety

Factor	Professional achievements		Anxiety score	
	Intervention group	Control group	Intervention group	Control group
Before teaching	65.41±8.24	65.39±8.11	63.77±5.26	63.43±5.39
After teaching	83.59±8.17	71.26±8.27*	45.42±4.55	54.86±4.37*
t	1.239	2.554	1.537	3.425
Р	< 0.05	< 0.05	< 0.05	< 0.05

Note: \* indicates the difference compared with the intervention group (P < 0.05).

Conclusions: The learning anxiety of college students in the learning process is not only a dangerous factor that hinders the development of students' comprehensive quality, but also an influencing factor that hinders students' future growth and development. Therefore, it is of great value to alleviate students' learning anxiety. The research proposes to adopt the teaching mode of Party construction combined with ideological and political education to cultivate students' correct values, so as to help students establish a sound psychological defense line, and then alleviate students' anxiety in learning. The results show that the students' professional scores have improved significantly under the party building work combined with ideological and political education, and it can be seen that the students' anxiety scores can also be significantly reduced. Therefore, in higher education, the application of Party building to the cultivation of students' values can effectively alleviate students' negative emotions, and has great application value to the development of higher education and the growth of students.

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## THE INFLUENCE MECHANISM OF THE TAX REFORM OF "DEREGULATION, MANAGEMENT AND SERVICE" ON THE PSYCHOLOGICAL COST AND NEGATIVE EMOTION OF ENTERPRISE MANAGERS

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Background: Tax payment is an important measure to ensure the financial revenue of national organizations, and it is also the obligation of each enterprise. The traditional tax payment work has many steps and a huge amount of data, so the financial enterprise managers responsible for tax payment are very prone to negative emotions such as irritability and anxiety. When negative emotions exist for a long time and cannot be effectively alleviated, it is easy to cause enterprise managers to have anxiety, which makes enterprise managers have the idea of leaving. However, the psychological cost of enterprise managers' demission is large, which will aggravate the anxiety of enterprise managers. Anxiety is an individual's emotional or emotional reflection. It is a negative emotion, such as anxiety, anxiety, tension and panic, that an individual produces when facing an imminent or possible threat. When the degree of anxiety is too heavy and lasts too long, it will lead to emotional or physiological diseases, such as affective disorder, anxiety disorder, depression and so on.

Analytical psychology emerged at the beginning of last century. It mainly studies the deep psychology of the original image of individual mind. Analytical psychology can reflect and outline the original appearance of individual mind. In the theory of analytical psychology, the mind of an individual is the totality of his personality, including all conscious and unconscious thoughts, emotions and behaviors. In other words, the individual mind contains three levels: consciousness, individual unconsciousness and collective unconsciousness. Based on the theory of analytical psychology, this study analyzes the anxiety and psychological cost of enterprise managers, and proposes to reform the original tax payment method by