

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*
<i>t</i>	1.239	2.554	1.537	3.425
<i>P</i>	<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

adopting the “release, management and service” tax payment method. “Decentralization, management and service” is the abbreviation of streamlining administration, delegating power, combining decentralization and management, and optimizing services. It can organically combine functional transformation with institutional reform, and take the reform of the administrative examination and approval system as a breakthrough, which will help better solve the problems between the government, the market and society. The tax reform of “deregulation, management and service” is an important measure to reduce the comfort of business activities, stimulate the potential vitality of market players, and promote the steady development of China’s market economy. Therefore, the tax reform of “releasing management and serving” can effectively improve the work efficiency of enterprise managers, reduce the workload of enterprise managers, and alleviate the negative emotions and anxiety of enterprise managers.

Objective: Based on the theory of analytical psychology, this paper analyzes the anxiety psychology and psychological cost of enterprise managers, and puts forward the reform of the original tax payment method by using the “release management service” tax payment method, so as to improve the work efficiency of enterprise managers, reduce the workload of enterprise managers, and alleviate the negative emotions and anxiety of enterprise managers.

Subjects and methods: Among 23 enterprises in a city, 50 enterprise financial managers with different degrees of negative emotions were selected as the research objects. Using the random number table method, 50 enterprise managers with different degrees of negative emotions were randomly divided into the study group and the control group, with 25 people in each group. Among them, the enterprise managers of the research group used the “release, management and service” tax reform based on analytical psychology to carry out tax management. The enterprise managers in the control group used the traditional way of tax management. After a period of time, the Self-assessment Anxiety Scale (SAS), Self-assessment Depression Scale (SDS), Symptom Checklist 90 (SCL-90) and other tools were used to evaluate the Anxiety Psychology of the two groups of enterprise managers.

Results: Before the experiment, the self-assessment anxiety scale was used to evaluate and record the psychological anxiety of the two groups of enterprise managers. The evaluation results show that before the experiment, the anxiety level of the two groups of enterprise managers is the same, and there is no significant difference. After the experiment, the Self-rating Anxiety Scale was also used to evaluate and record the psychological anxiety of the two groups of enterprise managers. The results showed that after the experiment, the psychological anxiety of the enterprise managers in the study group decreased significantly compared with that before the experiment, while the psychological anxiety of the enterprise managers in the control group did not change significantly compared with that before the experiment. After the experiment, the degree of psychological anxiety of enterprise managers in the study group was significantly lower than that of enterprise managers in the control group. The degree of psychological anxiety of the two groups of enterprise managers is 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	25	25	-	-
Before intervention	62.54±7.93	61.08±10.04	0.556	0.537
After intervention	40.82±1.25	60.84±8.72	8.042	0.000
<i>t</i>	8.733	0.673	-	-
<i>P</i>	0.000	0.470	-	-

Conclusions: 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 anxiety among enterprise managers. Therefore, based on the theory of analytical psychology, the study analyzes the anxiety and psychological cost of enterprise managers, and proposes to reform the original tax payment method by adopting the “release, management and service” tax payment method. The results show that after the experiment, the degree of psychological anxiety of enterprise managers in the study group is significantly lower than that of enterprise managers in the control group. The above results show that the tax reform of “releasing management and service” can effectively improve the work efficiency of enterprise managers, reduce the workload of enterprise managers, and alleviate the negative emotions and anxiety of enterprise managers.

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OPENING STUDENTS' HEARTS: THE KEY TO THE SAME DIRECTION OF IDEOLOGICAL AND POLITICAL COURSES AND COURSES WITH IDEOLOGICAL-POLITICAL ELEMENTS

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Background: In the information age, college students are exposed to more and more information and views, but their minds are not yet fully developed, so they are vulnerable to some bad information and views, resulting in negative emotions. When there are too many negative emotions, it will lead to anxiety among college students. 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. In modern times, there are five main reasons for individual anxiety, namely, being inseparable from smartphones, living a "dual life", worrying about health, appearance anxiety, social anxiety, etc. Excessive anxiety will have an adverse impact on the physical and mental health of college students, thus affecting their academic and future development. Therefore, we need to find a suitable way to relieve students' anxiety.

With the continuous development and change of the times, ideological and political education in colleges and universities has also encountered new challenges, but also faced new opportunities for development and change. In colleges and universities, ideological and political education in colleges and universities is the main way to help students set up correct ideas, improve their mental health level and alleviate their anxiety. However, only relying on ideological and political education courses has no obvious effect on students' anxiety. Therefore, it is necessary to integrate the content of ideological and political education into the teaching of other disciplines, so as to achieve the same direction of ideological and political courses and courses, achieve the effect of collaborative teaching, and alleviate students' anxiety to the greatest extent. Educational psychology contains many related theories. It has important theoretical and practical significance in promoting the reform of the education system. It also has important significance in improving the psychological quality of educators and teaching methods. Based on educational psychology, the research analyzes the psychology of college students, so as to analyze the problems existing in the current ideological and political curriculum and the ideological and political work in the same direction. Based on the analysis results, this paper puts forward strategies for the path exploration of ideological and political courses and courses' ideological and political co-operation, so as to promote the construction of ideological and political courses and courses' ideological and political collaborative education system, improve students' academic performance, and alleviate students' anxiety.

Objective: Only relying on ideological and political education courses has no obvious effect on students' anxiety. Therefore, it is necessary to integrate the content of ideological and political education into the teaching of other disciplines, so as to achieve the same direction of ideological and political courses and courses, achieve the effect of collaborative teaching, and alleviate students' anxiety to the greatest extent. Based on educational psychology, the research puts forward strategies for the exploration of the path of ideological and political courses and the same direction of Ideological and political courses, so as to improve students' academic performance and alleviate students' anxiety.

Subjects and methods: In the same major and grade of a university, college students in two classes were randomly selected as the research objects. Taking one class of college students as the research group (36 people), we adopted the strategy of "ideological and political courses based on educational psychology" and "ideological and political courses in the same direction"; The other class as the control group (34 persons) was educated with the traditional ideological and political curriculum and the strategy of "curriculum ideological and political co orientation". After teaching for a period of time, the Self-assessment Anxiety Scale (SAS), the college students' Employment Anxiety Scale (EAS) and the academic performance of two classes of students were used to evaluate the effect of strategies based on educational psychology.

Results: Before teaching, students' test scores are used to evaluate and record the academic performance of the two groups of students. The evaluation results show that before teaching, the two groups of students' academic performance is the same, and there is no significant difference. After teaching, the students' test scores were also used to evaluate and record the academic performance of the two groups. The results showed that after teaching, the academic performance of the study group was significantly improved compared with that before teaching, while the academic performance of the control group was not significantly changed compared with that before teaching. After teaching, the academic performance of the study group was significantly higher than that of the control group. The academic