

psychology, cultural and creative products under the digital technology innovation have a great positive impact on the aesthetic psychology of their audience, and in the dimension of general aesthetic psychology, the innovation has a limited positive impact. The results show that digital innovation in cultural and creative products can indeed have a positive guidance on the aesthetic psychology of the audience, and can help cultural and creative products to be more creative in this way to meet the increasingly rich aesthetic psychology of the audience of cultural and creative products.

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THE TREND OF COMPARATIVE LITERATURE IN THE CROSS CULTURE CONTEXT

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Background: With the acceleration of globalization, comparative literature is showing a more diversified development trend. The “Comparative Study of Chinese and Foreign Literature from the Cross Culture Perspective”, compiled by He Yizhou, integrates Chinese and foreign literature into the development tide of globalization through horizontal and vertical comparison, providing a broader vision for the interpretation of texts and more development opportunities for the future trend of comparative literature.

Subjects and methods: Based on the understanding of the history of Chinese comparative literature, the “Comparative Study of Chinese and Foreign Literature from the Cross Culture Perspective” compiled by He Yizhou compares Chinese and foreign literary forms from multiple dimensions, makes an important interpretation of the evolution and theoretical basis of literature.

Results: The “Comparative Study of Chinese and Foreign Literature from the Cross Culture Perspective” is closely tied to the theme of “cross culture context”.

Conclusions: From the perspective of globalization, it not only studies the similarities and differences between Chinese and foreign literary form, but also focuses on the future development opportunities of comparative literature in view of this differentiated cultural form.

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RESEARCH ON THE ADJUSTMENT OF ACCOUNTING BEHAVIOR OPTIMIZATION TO ACCOUNTANTS' NEGATIVE EMOTIONS FROM THE PERSPECTIVE OF MANAGEMENT PSYCHOLOGY

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Background: Management psychology is a science that studies the behavior laws and psychology of personnel in organizational management activities. It belongs to a branch of psychology. With the continuous improvement of its theory and the expansion of its application scope, management psychology is playing a more and more important role in the socialist market economy. The research content of management psychology is determined by the psychological activities of the research object, which mainly includes the motivation management, cognitive management, emotion management, behavior management and organization management of the research object. Generally speaking, management psychology is to study the behavior and potential psychological activities of personnel in organizational management activities, and find reasonable ways to improve work, improve work efficiency and management effectiveness, and finally achieve organizational goals and achieve the overall development of individuals. In the research process of management psychology, we should not only explore the behavior law of the objects in management activities, but also study the psychological activities behind the behavior, because there is a great correlation between behavior and psychological activities. After mastering the behavior and psychological activities of the research object, we need to use scientific methods to improve the deficiencies, fully mobilize people's enthusiasm and improve their work efficiency. However, among the accounting practitioners, many negative emotions are often generated due to tedious things. Being in this state for a long time will not only lead to low work efficiency, but also affect personal physical and mental

health. Therefore, from the perspective of management psychology, the study optimizes the accounting behavior and explores the adjustment of the optimized accounting behavior to the negative emotions of accounting practitioners. In order to find the accounting work mode that can improve the enthusiasm of accounting practitioners and make them healthier physically and mentally.

Subjects and methods: The research team took an enterprise with 50 accountants as the experimental environment, and divided the 50 accountants into two groups, one is the traditional group, and the other is the optimized accounting behavior group. Before the experiment, the basic information of the two groups of accountants was compared until there was no significant difference between the two groups. In this study, measurement type data are comprehensively described by means of mean and standard deviation, and t-difference significance test is required. Count type data are described by number or proportion of number, and chi square difference significance test is required. The optimized accounting behavior standards are issued to the accounting members of the optimized accounting behavior group, and they are required to implement them according to the standards, while the traditional accounting behavior standards are still used by the accounting personnel of the traditional group, and the negative psychology of the accounting members of the two groups is dredged every week. The experiment lasted for 4 months. Before and after the experiment, SCL-90 investigation should be conducted for the two groups of personnel to understand the changes of negative emotions of the subjects during the experiment.

Results: The statistical values of the average dimension of the nine factors of the SCL-90 survey results of the two groups of accounting members are shown in Table 1.

Table 1. Statistical results of previous SCL-90 scales of the two groups

Statistical time	Optimization group	Legacy group	<i>t</i>	<i>P</i>
Before intervention	1.92±0.31	1.91±0.34	0.357	0.863
After intervention	1.45±0.23	1.88±0.24	7.385	0.001
<i>t</i>	5.712	0.756	-	-
<i>P</i>	0.002	0.351	-	-

It can be seen from Table 1 that before the accounting behavior optimization experiment, the *t*-test output *p* value of the average score of SCL-90 factor of the two groups of accounting members was 0.863, greater than 0.05, indicating that the data difference between the two groups was not significant. After the completion of the accounting behavior optimization experiment, the output *p* value of the average SCL-90 factor score *t* test of the two groups of accounting members was 0.001, less than 0.05, indicating that the data difference between the two groups was significant at this time, and the score of the optimization group was 1.45 ± 0.23, and that of the traditional group was 1.88 ± 0.24. The score of the former was significantly lower than that of the latter. The results show that the optimized accounting behavior standards can reduce the negative emotions of accounting members, and have a positive impact on improving the work efficiency and mental health of accountants.

Conclusions: With the development of society, accounting practitioners will face more challenging work, as well as some trivial matters in the company and the handling of interpersonal relationships. More and more accounting practitioners have negative emotions such as anxiety and depression, resulting in the decline of work quality and the emergence of mental health problems. In order to improve this situation, the study took a company as an example, and conducted a group experiment with 50 accounting practitioners as the research objects. The results show that after the experiment, the *p* value of the average score of SCL-90 factor of the two groups of accounting practitioners is 0.001, indicating that the data difference between the two groups is significant, and the score of the optimization group is significantly lower than that of the traditional group. The results show that the optimized accounting behavior will reduce the psychological burden of accounting practitioners, thus reducing bad emotions, maintaining a good psychological state and improving the overall work efficiency.

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INFLUENCE OF MODERN ART DESIGN ON COLLEGE STUDENTS' PSYCHOLOGICAL ANXIETY IN THE COURSE TEACHING OF COLLEGES AND UNIVERSITIES

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