

before the test, so that the students can walk on the runway with full confidence; (4) Provide adequate psychological counseling. Cultivate students' awareness of self exercise. Psychologists tell us that the state of mind is more stable and lasting. And it will affect the emotional experience of all people's behavior over a period of time. Good psychology can strengthen people's behavior. Even if you do a very sad thing, you will feel happy and satisfied psychologically; On the contrary, a negative state of mind will make people think they are very interested in things, but also become dull, bored and afraid. Therefore, establishing good psychology and confidence is an important factor for success. The methods of psychological training include these aspects, such as psychological adjustment, self suggestion, relaxation training, cultivation of will quality and so on. The performance of 800 meter running can not be improved overnight. Students need to strengthen exercise in their usual extracurricular activities and gradually improve the total score of students' physical fitness test.

Conclusions: 800 meter run is the most intuitive test item reflecting students' physical quality in the physical fitness test items. It can improve the functional level of human cardiovascular system and respiratory system, and cultivate students' strong will quality, tenacious fighting spirit and competitive consciousness. After investigation, research and data statistical analysis, this paper puts forward some suggestions and measures to solve the psychological problems affecting college female students' 800 meter run, hoping to help improve the performance of College Female Students' 800 meter run in physical fitness test: school leaders and physical education teachers should pay attention to physical health test and pay close attention to students' physical health problems. Teachers should strengthen the publicity of students' health education to make students deeply realize that physical exercise is very important to their health. At the same time, strengthen the management requirements for students in physical education classroom, and can not indulge freely. Teachers set up physical education theory courses every semester to let students master the understanding of basic physical exercise theory. Teachers should strengthen the psychological guidance of students in physical education classroom, so that students can overcome psychological obstacles and complete physical exercise, so as to realize the healthy development of body and mind.

Key words: psychology- female students- running

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THE COMBINATION PATH OF COLLEGE STUDENTS' IDEOLOGICAL AND COMPETENCE EDUCATION AND MENTAL HEALTH EDUCATION

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Background: With the continuous development of China's economy, the social demand for talents is diversified, which has brought a great negative impact on the thoughts of college students to a certain extent. Ideological and competence education in Colleges and universities is one of the very important work in education and teaching. How to organically combine mental health education with ideological and competence education, improve students' psychological quality, establish correct three views, and cultivate double excellent talents with moral ability in line with the standards of the new era has become the primary problem faced by China's education departments and educators. In modern society, due to the diversified development of culture, negative cultures and thoughts such as money worship, hedonism and comparison are also followed. College students are in an important stage of growth. Although they have certain judgment and decision-making ability, they have poor self-restraint ability, are more likely to be attracted by new things and unconsciously corroded by bad culture, So as to form an incorrect world outlook, outlook on life and values. Therefore, we should continue to strengthen college students' mental health education and ideological and competence education, and effectively integrate the two educational contents to ensure the healthy growth of college students.

Objective: In the information age, a variety of cultures and values are constantly impacting the thoughts of college students. At the same time, college students are prone to various psychological puzzles or problems caused by their studies, love, making friends and employment. This paper holds that in order to ensure the physical and mental health of college students, it is necessary to combine mental health education and ideological and competence education, give full play to the advantages of the two kinds of education, so that students not only have good psychological quality, but also have correct moral concepts.

Subjects and methods: 1. Differences between the two. There are some differences between mental health education and ideological and Competence education: first, there are differences in the causes of formation. If there are problems in ideology, it means that we can't look at the objective world normally, there are deviations in ideas, and the ideas do not meet the standards of social morality, which will have a certain impact on the three outlooks. For example, learning attitude, behavior style and goal direction. If people have ideological problems, they may have shaken confidence and weakened sense of responsibility. Psychological problems belong to changes in individual nerves and physiology, which lead to psychological trauma and obstacles. Mental health problems belong to disease problems, which will lead to many negative emotions, including inferiority complex, anxiety, depression and so on. Common psychological problems include depression, obsessive-compulsive disorder and anxiety disorder. Second, there are differences in the performance content. The manifestations of ideological problems are generally views, positions and so on, including political positions and moral concepts, which will show social tendencies and be relatively stable. Psychological problems are mainly perceptual knowledge such as feeling and intuition, which are displayed in the form of memory, thinking and so on. Psychological problems are usually natural and changeable. They are related to one's inner feelings, and the external environment will also have a certain impact. Third, the solutions are different. If it is an ideological problem, we can solve it by means of education and guidance, and change people's political attitude, position and three views in this way. Self education method, prediction and method, etc. can be adopted. Psychological problems rely on psychological knowledge to solve, through language guidance and behavior assistance to solve the confusion in students' hearts and help students eliminate psychological obstacles. Common methods include experimental method, measurement method and so on.

2. Connections between the two. Although there are many differences between them, there is also a very close relationship between them. In terms of educational content, the two can permeate each other. The main purpose of the implementation of Ideological and competence education is to cultivate students' correct ideological and political concepts and standardize students' behavior. Mental health education is to improve students' psychological quality, which is the basis for students to better accept ideological and competence education. In terms of educational objectives, both of them aim at cultivating students' quality and promoting students' development. In view of students' emotional and ideological problems, these two educational contents can play a certain role, so as to plan students' behaviors and promote students to improve their social adaptability. In terms of functions, they are connected with each other. Through mental health education, students can maintain a good and positive mental state and become more optimistic and active. Receiving ideological and competence education in this good mental state can lay a good foundation for ideological and competence education. Ideological and competence education mainly cultivates students' ideological, moral and moral qualities, which helps to improve students' psychological state and keep students' psychological state stable. Therefore, they coordinate and promote each other to jointly promote the healthy growth of students.

Results: 1. Integrate educational content and objectives. The content integration of mental health education and ideological and competence education can be based on students' behavior, guide and integrate students' learning methods and ideological and political concepts, consider the psychological pressure of college students in employment, emotion and communication, help students correct their ideas and establish positive and positive values. On this basis, it is also necessary to combine college students' thoughts According to the actual needs of psychology and other aspects, comprehensively guide the students' psychological state, behavior mode, ideas, work attitude and so on. Based on the optimization of educational methods and contents, the integration and development of the two kinds of educational work should be realized. There are some differences in students' learning, employment, emotion, communication, economic pressure, psychological state, ideological state and code of conduct. The measurement standards of the same thing are different, which shows that there are some differences in college students' thoughts and psychology. Therefore, the purpose and content of integrated education need targeted counseling and education according to the actual situation of college students, so as to realize the integrated development of the two kinds of education. In the way of school enterprise cooperation, we can help students locate themselves and give comprehensive guidance to students' Ideological and psychological state. In the process of strengthening students' psychological quality, students' compressive ability can be improved, so as to realize the comprehensive improvement of students' Ideological and psychological quality.

2. Integrate educational methods. The integration of ideological politics and psychology requires comprehensive guidance in personal behavior, psychological state and behavior, comprehensive evaluation of College Students' ideological politics and psychological state from the perspective of expanding integrated education methods, and evaluation, educational rectification and Reflection on the educational process and students' ideological pressure on the basis of realizing behavior guidance and emotional

control, So as to meet the innovative development needs of students' Ideological and competence education and psychological education. The integration of Ideological and competence education and psychological education is based on students' internal needs and behavior characteristics, and actively carries out integration education on the premise of establishing a good interactive relationship between teachers and students. In addition, it can carry out comprehensive guidance in terms of ideology, political perception, psychology and behavior, and expand the integration resources of ideological, political and psychological education from the perspective of expanding the integration teaching mechanism and system, Enrich the spiritual world of college students. In the process of perfecting the theory of Ideological and competence education, we should integrate psychological education with it and increase relevant practical activities, which plays a positive role in improving students' ideological quality and psychological state. In addition, the integration of mental health education and ideological and competence education can actively popularize psychological knowledge through lectures and debates, and promote the psychological growth and development of college students by sharing life experience. In the process of practical teaching, we can improve students' interest in mental health and ideological and political theory through group debate and online discussion, help students establish correct ideological and political concepts, continuously improve their comprehensive ability, and realize the innovative development of mental health education and ideological and competence education.

3. Integrate education channels expand. In deepening the integration of mental health education and ideological and competence education, we can expand from the perspective of educational resources and channels, and achieve the purpose of mutual compensation and penetration of knowledge content in the way of sharing educational resources and complementary channels. In the process of improving the integration of mental health education and ideological and competence education, we can add relevant contents of psychological consultation to the ideological and competence education, and deepen the exchange and communication with students by influencing students' hearts, which plays a positive role in realizing the innovation of mental health education and ideological and Competence education. Students can share their puzzles and problems anonymously. Teachers can guide students' thoughts and psychology through professional skills and means, so as to improve students' psychological state. In the process of psychological counseling, we can improve the methods and contents of Ideological and competence education, improve students' psychological state, and prevent students' possible psychological problems, so as to realize the positive development of students' physical and mental health. The integration of educational channels of mental health education and ideological and competence education needs to be improved from the perspective of psychological prevention and ideological guidance, so as to realize the comprehensive improvement of two-way education level. Considering students' rebellious psychology, in the process of mental health education, we should pay attention to the comprehensive control of students' mental health consultation and mental disease prevention, gradually improve the standards of Ideological and competence education through the integration of mental health education and ideological and competence education, and realize the comprehensive improvement of Ideological and political teaching level from the perspective of Ideological and political integration. Paying attention to students' Ideological and psychological problems and correctly guiding students' ideas are of practical significance to the integration and innovation of mental health and ideological and competence education.

4. Integrate practice of mental health education and ideological and competence education. The development of practical teaching needs to take the students' campus environment and social environment as the background, and pay attention to the personalized development needs of college students from the perspective of life and learning. Due to the differentiated development of network environment, emotional communication and social fresh things, the students' psychological state can be improved through story telling, practical operation, theoretical learning, psychological guidance and other ways. Comprehensively guide the ideological state, focus on the observation of students' personal behavior, language expression and psychological state, and understand the actual needs of students in thought and psychology, so as to realize the innovative development of mental health education and ideological and competence education. For example, when establishing official account, students can share their pressure and confusion anonymously. Teachers should give professional and correct guidance, and realize the comprehensive improvement of students' ideological level and psychological quality in the perspective of interactive learning and knowledge exchange. The integration of mental health education and ideological and competence education integrates part of the contents of the two disciplines, promotes them in the form of summary report, and optimizes the teaching methods and content design on the premise of Ideological and competence education and teaching expansion, which plays a positive role in the integrated development of mental health education and ideological and competence education.

Conclusions: In short, China does not pay attention to college students' psychological quality education, which leads to more or less psychological quality problems among college students. Only schools can

pay attention to the importance of psychological quality education and organically combine mental health education with college students' Ideological and competence education can effectively improve college students' psychological quality, Solve the hidden dangers of College Students' psychological quality problems, so as to promote the organic combination of psychological quality education and ideological and competence education, and promote the development of College Students' comprehensive quality in China. Only by continuously promoting the integration of the two and improving moral education can we transport more high-quality talents for the society.

Key words: mental health - education - students

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ANALYSIS OF ACCOUNTING EARNINGS MANAGEMENT BASED ON PSYCHOLOGICAL MOTIVATION

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Background: Earnings management refers to the means by which accountants achieve specific goals through the choice of accounting policies. Earnings management has become a common but unchallenged habit in the securities market at home and abroad. It has evolved into a game against market principles among market participants, which has a certain impact on the authenticity of financial information in various countries. Earnings management has two sides: good side and bad side. The good aspects are as follows: first, when the contract is rigid and incomplete, earnings management is a method to reduce costs to protect the company from unexpected reality; Second, through earnings management, managers can convey the impact of smooth and sustained growth of the company's performance to shareholders, so as to improve the company's stock value. The bad side is that managers abuse earnings management, damage the interests of stakeholders, and engage in financial fraud to obtain personal interests. Earnings management has two sides, but in view of market effectiveness, accountants' contracts and incentive plans, earnings management can easily evolve into earnings manipulation. Most people are still opposed to earnings management.

Objective: There are many factors that affect the accounting behavior of earnings management, and the relationship between various factors is also very complex. Any accounting behavior has its psychological motivation behind it. Therefore, the earnings management behavior of financial personnel is also dominated by a certain psychological effect. Accounting psychology leads to accounting behavior, and accounting behavior reflects accounting psychology. There is a close relationship between the two. As a social person, any psychology and behavior of enterprise managers will be affected by the interaction of various social factors. In the process of accounting policy selection and accounting information disclosure, various stakeholders of the enterprise will be involved. In any social behavior, public social psychology affects the quality, content, performance and development trend of individual psychology in a direct or indirect way, and naturally affects the nature of individual behavior. Scholars of social psychology believe that people tend to pay attention to themselves and are prone to self-service bias. They are used to vertical comparison, which leads to inconsistent attitudes and behaviors, and people often make attribution errors. Today, with the increasing rise of the media industry, the concept of social individuals is very vulnerable to the influence of the media. As a member of society, corporate financial personnel and corporate shareholders will also have similar social psychological phenomena, which will affect their perception and evaluation of financial work, resulting in different attitudes of different financial personnel towards earnings management.

Subjects and methods: Social psychologists believe that behavior and attitude affect each other. Behavior is influenced by attitude, but behavior and knowledge are often different. Managers believe that they have noble morality, but they often can not always follow the moral standards in practice, because the entrusted operation process and results are affected by many factors. In addition to personal attitude, independent, fair and objective psychological state will also play a role. Therefore, China's accounting standards require accounting managers to be objective and independent in spirit and form, such as preparing true and reliable financial reports to reflect the performance of entrusted responsibilities, and taking the interests of shareholders as the starting point for financial and business decisions. Attitude is also affected by behavior. People's subjective initiative makes people absorb and react subjectively in