

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

social behavior and shape the relevant attitude of role players. The theory of "cognitive disharmony" holds that people tend to make a reasonable explanation for their behavior, that is, when they don't know what they do for a while, people will convince themselves that "my behavior is reasonable" and reassure themselves. If the earnings management behavior of financial personnel can not be fully explained by external material incentives or other coercive factors, managers are more likely to recognize the rationality of their behavior. In the process of practicing, enterprise managers gradually form the image of shareholder interest representative. At the same time, accounting managers also tend to rationalize their behavior. Managers, as the actual operators of enterprises, decide that they should comply with the accounting standards of a country. The laws and standards are also bound by the agency contract to maximize the interests of shareholders, and are damaged by the infringement and hollowing out of major shareholders in the actual operation. In fact, they do not have complete control. At the same time, as the actual operators of the enterprise, they also seek to maximize their personal interests under the domination of opportunism and egoism, This situation is particularly serious in the case of information asymmetry. It should be the role of independent decision-maker, but it is difficult to be completely independent, which gives birth to the cognitive disharmony of managers. In addition, under the constraints of the principle of financial cost-benefit matching and the constraints of the realistic objective environment, financial personnel lack reasons to convince themselves to provide pure financial reports to the outside world, which will also lead to disharmony. This disharmony will make accounting managers believe that some of their earnings management behaviors are appropriate and reasonable, resulting in earnings management behaviors. In social life, people pay attention to their self-image and are willing to spend countless money to buy clothes, hairdressing and even cosmetic surgery. The reason is to make their external image better. In our hearts, we are more important than anything else. In this self-centered schema, we generally overestimate our outstanding aspects. However, people tend to focus on their own things and rarely notice the changes of others. Similarly, when examining their work, financial managers will also adopt the model of self-concern and overestimate the importance of their role and work performance. Without the vigorous publicity of the media on the improvement of accounting standards, the public and shareholders rarely take the initiative to pay attention to whether the selection standard and selection space of accounting policies have changed. Therefore, their performance evaluation of enterprise managers will remain in the past impression. Under such circumstances, managers think they have made great efforts, but shareholders don't think so. The cognitive differences between the two sides, coupled with the existence of the objective situation of information asymmetry, make managers have the motivation to carry out earnings management to narrow the cognitive differences between the two sides. The objective existence of self concern psychology makes us produce a potential bias when processing information related to ourselves, that is, self-service bias. People always tend to associate success with their own efforts, but deliberately avoid the impact of failure on themselves, so as to maintain a good social image. Why is there a bias of self-service? The root is that self-service bias, as a positive and positive way of thinking, will make people feel better. Practice has proved that positive thinking can produce self-efficacy, make people optimistic about their work efficiency and ability, and get good returns. When an enterprise has poor business performance or financial difficulties, the managers of the enterprise often shirk their responsibilities and attribute the failure to the objective environment, which limits the exertion of their own ability, or encounter poor luck, which is an unavoidable problem for any enterprise manager. "I did conduct earnings management and chose accounting policies that were beneficial to me, but others also did so? I also did so to make the company maintain the impression of stable or rising performance, stabilize the company's stock price and maintain a good corporate image." managers think so, which can resist the impact of earnings management depression to reassure yourself.

Result: According to attribution theory, the root causes of people's complex behavior can be divided into two categories: situational attribution and personality attribution. The theory holds that people will make two kinds of attribution errors: first, when explaining other people's behavior, especially failure behavior, people will underestimate the impact of the objective environment, that is, underestimate situational attribution, and overestimate the impact of other people's personal characteristics and attitudes on their behavior, that is, overestimate personality attribution; The second is on the contrary, when we examine our behavior, especially the failed behavior, we tend to underestimate the impact of personal characteristics and subjective attitude, and overestimate the restrictive impact caused by the objective environment. The reason for these two types of attribution errors is that the perspectives of observers and actors are different. When investigating the behavior of others, the behavior subject is the focus of our attention, and the environment becomes relatively secondary and vague. The above two types of attribution errors also occur when the enterprise shareholders and managers understand and explain the annual operating performance. When evaluating the operation and management behavior of the enterprise managers, the public and the majority of shareholders pay less attention to the factors

such as the complexity of the business situation, the prosperity of the industry, the size of the business model, corporate governance and the effectiveness of the internal control system. At the same time, stakeholders such as shareholders and the public can not observe how enterprise managers work. As long as there is a serious decline in performance and financial crisis, they think that managers are dishonest, fail to perform relevant duties, and accept bribes. Therefore, when the public and the majority of shareholders, as external observers, evaluate financial managers, they mainly focus on personality attribution. Enterprise managers become the focus of attention. Of course, they will overestimate the personal characteristics and subjective attitude of managers and underestimate the impact of the business environment. Managers as behavior executors are evaluating when he acts, he focuses on the environmental difficulties and particularity of the enterprise, and believes that he has no mistakes in professional ethics and practice quality. At this time, enterprise managers mainly carry out situational attribution: overestimate the impact of macroeconomic situation and actual business environment, and underestimate the impact of personal characteristics and subjective attitude. To sum up, the existence of these two types of attribution errors leads to the difference between the company's operating performance that can be observed by the public and the operating performance actually provided by the company's managers inevitably, there is a gap between expectations, which leads to the motivation of earnings management.

Conclusion: Individuals living in groups will depend on, support, learn and imitate each other. Groups have weak or strong psychological effects on individual experiences, and herd behavior can make people feel safe. This is an invisible supporting force. As a strong backing, the group encourages the individual's courage and confidence, stimulates the individual's internal potential, and makes what the individual not do alone become dare to do and be responsible within the group. As for the management group of financial accounting and enterprise managers, driven by the role of conformity psychology and the encouraging effect of group psychology, most people will follow the group behavior to obtain a sense of psychological security for the "edge ball" behavior of earnings management. At the same time, financial personnel working and living in the group will inevitably have all aspects of interaction with group members and the group as a whole, in order to obtain the recognition, acceptance, respect and trust of the group, and obtain the required information and emotional satisfaction. If not, the financial managers will pay a high price and affect and threaten the existing interest relations within the group. The result is that those who do not follow the crowd adhere to the principle and lose the benefits that can be obtained by choosing to follow the crowd. This paper discusses the existential motivation of earnings management by using psychology, focusing on the different cognitive styles of managers and the public on business performance. As a member of social groups, managers, shareholders, the public and other stakeholders will also pay attention to problems and their understanding of their respective responsibilities. The media inadvertently plays a negative role in promoting and helping the fire while fulfilling the responsibility of third-party supervision. The existence of earnings management is not only reasonable, but also suspected of earnings manipulation. The public and managers correct cognitive bias, master certain psychological knowledge, learn transposition thinking, improve the transparency of accounting information, and establish a reasonable accounting information disclosure mechanism to reduce the degree of information asymmetry, which is an effective way to reasonably avoid earnings manipulation and reasonably use earnings management. Only in this way can we make an objective and reasonable judgment on earnings management and play a positive role in the economic operation of enterprises.

Key words: psychology - management- accounting

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INTEGRATION OF CHINESE TRADITIONAL GRAPHIC ART AND WESTERN ART FROM THE PERSPECTIVE OF SPIRIT, HARMONIOUS, AND ART

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Background: As one of the art forms with strong cultural characteristics, Chinese traditional graphics integrate the oriental traditional perceptual aesthetic concept and have unique artistic charm. Western constitutive art is built on the basis of modern scientific and technological aesthetics. It integrates aesthetics with the achievements of modern physics, mathematics, psychology and many other fields. Its