

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

scientific and rational design concept has had a great impact on China's design concept. However, from the perspective of its cultural collision and aesthetic conflict, Chinese traditional graphics and Western constitutive art often show extreme ideas of excessive expansion, or simply clone Western constitutive forms, or refute Western constitutive art based on traditional value orientation. The imbalance of the development of the two cultures has led to the dominant position of Western constitutive art concepts and theories and the increasing marginalization of Chinese traditional graphics. At the same time, we should also recognize that it is the dynamic field constructed by this different culture that can make the two cultures infiltrate and change each other implicitly. Therefore, studying the existence of harmony in the difference provides the possibility for the organic integration of the two.

Objective: As human self-consciousness, philosophy is the direct expression of rational spirit and guides human practical activities. Due to the differences between Chinese and Western philosophical systems, there are various ways of expression of design objects. Here, the author attempts to use the comparative method of Chinese and western philosophy to discuss it from a deep perspective. Chinese traditional philosophy embodies the thinking of "practical rationality", while western thinking shows a kind of "pure rationality"; Chinese philosophy attaches importance to the harmony between man and nature and pursues the unity of man and nature, heaven and humanity, while western philosophy emphasizes understanding and conquering nature. Man and nature are opposite. For example, based on the concept of the unity of heaven and man, the layout of Chinese traditional graphics always looks for beauty from the unity of man and nature, and advocates the integration of things and me and the love between man and nature, so as to achieve a vivid and harmonious realm. Like Tai Chi diagram composition, mind seeking style and gyratory style, they all appear in a complete form of dynamic and static combination, emphasizing the spatial consciousness of perfection, demanding perfection and opposing division. Therefore, the natural concept of the perfect combination of man and nature can be best reflected in Chinese traditional graphics. Similarly, we can also experience the charm of western composition art from Kang dingsiji's paintings. They often interpret space composition through highly abstract points, lines, surfaces, geometric modeling and color laws to express their strong subjective desire and personality, which fully reflects the rigorous, logical, rational analysis and abstract expression style of western philosophy. Feuerbach once said: "the East sees unity and ignores differences, while the West sees differences and forgets unity. The former advances his equal treatment attitude towards eternal consistency to the state of idiot paralysis, while the latter expands his feelings of difference and diversity to the fanaticism of boundless fantasy." Based on the principle of "Dissipative culture", this study points out that the two theories should be communicated and integrated. In the design, we should consciously excavate the essence of our culture, reconsider the tradition in the modern dimension, extract the charm of the tradition, combine the "heart" - "things", seek harmony from differences, and avoid losing ourselves in learning and borrowing.

Subjects and methods: 1. Design psychology provides theoretical support for graphic art. For a long time, people's understanding of design is based on sensibility. Even after learning the principles of design, it failed to effectively connect the knowledge in the whole discipline and become a complete system. The scientific theoretical basis behind it has not been established. Until psychology's research on various disciplines and its application in various disciplines have solved the problem of theoretical support in many disciplines including design. Design psychology, a branch of psychology, provides a strong theoretical support for graphic art.

2. Design psychology provides new development ideas for graphic art. Because of its unique experimental methods, experimental results, experimental data and other measurable, inductive and repeatable characteristics, design psychology makes a quantitative analysis of the difficult graphic art, so as to summarize many laws and design and production methods in graphic art. It makes graphic art move towards the road of rational development.

3. Scientific graphic art is the result of the application of design psychology. The scientificity of graphic art is realized under the guidance of design psychology. Whether the information transmitted in graphic art is accurate or not is affected by two factors, that is, the amount of knowledge and information of the information transmitter and the transmitted. It is the application of design psychology knowledge in graphic art to balance the two factors and make the information transfer smoothly. Without this platform, the two factors do not understand each other, and information transmission cannot be realized.

4. Scientific graphic design enriches the application scope of design psychology. The formation of graphic art has attracted the attention of experts from all walks of life. Due to the joint participation of people from different majors, graphic art based on design psychology has been applied to all walks of life to serve the society and the public, and has become an important result of the application of design psychology.

Results: When talking about comparative anatomy, comparative linguistics and other sciences, Marx and Engels once pointed out that "these disciplines have made great achievements because they compare and determine the differences between the objects of comparison". Through the above comparative study, we can see that Chinese traditional graphics and Western constituent art are produced in different cultural backgrounds, and there are great differences in their philosophical system, theoretical form and artistic style. However, we can find a commonness in the two different art forms, which provides the possibility for the better integration of the two. Although there are great differences between Chinese traditional graphics and Western constituent art in artistic form, harmony is the highest realm they pursue together.

1. Harmonious beauty of cultural blending. The so-called culture means "things cultivated". In a broad sense, it refers to the synthesis of material and spiritual wealth created in the historical practice of human society. Whether Chinese traditional graphics or Western abstract composition, they are the embodiment of human culture. Although there are great differences in the age, social soil and ideological and philosophical basis, they all belong to creative culture. Chinese traditional graphics belong to humanistic culture. It records the development process of Chinese culture and history, has a strong humanistic color, and is the embodiment of cultural tradition. Western modern abstract composition belongs to scientific culture. It pays attention to analysis, deduction and rational logical judgment, pursues the essence of things, and has a strong rational color. Although their cultural characteristics are different, culture reflects their commonness.

If we regard the whole culture as a three-dimensional system, its structure should include three levels: outer layer object, middle layer heart object combination, and core layer heart. Things refer to the "second nature" created by people through labor; The combination of mind and object mainly includes the thoughts and feelings hidden in the material and the theories and systems irrelevant to the material; Heart is the psychological state of culture. The material layer of culture is the most active factor, and the theoretical and institutional layer is the most authoritative factor, which regulates the nature of the whole culture; The most conservative psychological level is that culture becomes the soul of the type. The dissipative theory of culturology holds that the process of the existence and change of the cultural system is open and has its own dissipative structure. It constantly exchanges material, energy and information with other relations, and constantly absorbs new cultural characteristics. Only in this way can we keep the culture of our nation injected with fresh blood and never dry up, so as to achieve the stability of this dissipative structure. As the outermost part of culture, the "entropy flow" of this cultural system changes from the initial state of chaos and disorder to a stable and orderly organizational structure. In the process of constantly spitting out the old and absorbing the new, it dynamically maintains a kind of beautiful harmony.

2. Realization of harmonious design concept. First of all, concise design is the common pursuit of Chinese traditional graphics and Western constitutive art. For example, Chinese traditional graphic Taiji diagram expresses profound philosophical ideas in extremely simple and abstract language. This design concept of cultural adaptation is often favored by modern designers. Mr. Jin Daiqiang, a famous Chinese designer in Hong Kong, advocates integrating the essence of Chinese traditional culture into the concept of western modern design, advocating the application of simple but rich philosophical traditional graphics in design, so as to realize a harmonious beauty between Chinese traditional graphics and Western constituent art. Like the logo of the Bank of China, it is concise and smooth as a whole, with a sense of the times. The logo also contains Chinese ancient money, which implies the meaning of a round sky and a round place. A clever word "Zhong" in the middle highlights the signboard of the Bank of China, which can be described as a classic work of Jin Daiqiang integrating the eastern and Western ideas. It can be seen that the concise but symbolic design language is the perfect embodiment of the artistic harmony between Chinese traditional graphics and the West.

Secondly, advocate the design concept of people-oriented and image return. Chinese traditional graphics have formed their own pattern by reflecting and symbolizing the true nature, paying attention to the emotional needs of the aesthetic subject. The composition of the West directly expresses people's revelation of the internal meaning and essence of things with abstract symbols. In particular, postmodern design emphasizes the design concept of human subject. It can be said that humanized design is the mainstream trend of art design at present and even in the future. The design of Olympic emblem in previous dynasties strongly illustrates this problem. For example, the emblem of the 2004 Athens Olympic Games and the emblem of the 2008 Beijing Olympic Games fully reflect this feature. The former uses the most representative color of Greece, blue and the olive branch symbolizing peace. It is highly abstract and has a specific image, which makes people associate the emblem with Athens, Greece. For another example, the emblem of the 2008 Beijing Olympic Games also shows a human figure running forward and dancing to meet the victory in a concise and general language. The human shape is similar to the modern word "Beijing" and contains a strong Chinese charm.

Finally, pay attention to traditional culture and reflect national characteristics in design. From the development trend of today's design, paying attention to traditional culture and drawing nutrition from traditional culture has been re-emphasized. For example, the international impact of Japanese design illustrates this problem. On the one hand, Japan relies on a deep understanding of new materials, new processes and high technology. On the other hand, Japanese designers also pay attention to exploring the most far-reaching traditions of their nation in design. Therefore, Japanese design is based on modernist design, which fully reflects the national cultural characteristics and has been unanimously recognized internationally. This design concept just realizes the harmonious beauty of the blending of tradition and modernity.

Conclusions: It is true that Chinese traditional graphics and Western constituent art have their own artistic charm. We should not only recognize the existence of their differences, but also adjust and integrate their personalities to form a design with their own national style and transform it into harmonious beauty. As Mr. Han Meilin said, "if there is no national thing in this world, it will be boring". "The Great Harmony of world art is the end of world art". Therefore, only in the soil that is rooted in the essence of local culture, can we draw on the positive factors of western excellent culture, so that we can truly embody the design of "China's characteristics".

Key words: psychology- Chinese traditional- Western

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TRAINING MEASURES OF PIANO TEACHING PERFORMANCE SKILLS FROM THE PERSPECTIVE OF COGNITIVE PSYCHOLOGY

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Background: Psychology is a subject that studies the characteristics and laws of human behavior and cognition. Therefore, the theoretical knowledge of psychology can be applied to multidisciplinary teaching research and explain a variety of learning behaviors. Because the way of piano performance has certain particularity, the cognitive theory in psychology can analyze students' psychology, give different teaching methods according to different students' psychological cognitive characteristics, and further cultivate students' ability of piano performance through psychology. With the deepening of the new curriculum, the cultivation of piano playing skills has attracted the attention of major schools. It is of profound significance to explore the learning of piano skills from the perspective of cognitive psychology in modern education and teaching. Psychologists define piano playing skills as: through certain practice to achieve the coordination of body movements, and have completed the proficiency of playing movements. From the perspective of the cultivation of piano performance, the interpretation of piano performance based on psychological cognition is the inevitable trend of education and teaching in the future.

Objective: With the continuous development of education and teaching in China and the continuous promotion of the new curriculum reform, for the music teaching and the cultivation of students' performance skills, from the perspective of modern education, more and more attention is paid to the learning psychological dynamics of music learners. From the perspective of psychology, it is of great significance to explore the cultivation of piano performance skills. This paper further analyzes the cultivation of piano playing skills. In order to provide a theoretical reference for the follow-up research in this area.

Subjects and methods: 1) The cognitive psychology of Piano Majors. The cultivation of piano students' performance skills needs to analyze students' knowledge learning from both physiological and psychological aspects. From the perspective of physiology, players need strong physical performance and the ability to master and use various playing methods to deal with various technical difficulties in their works. For example, the strength of hands, the flexibility of fingers and the control of timbre play an important role in playing the piano and can affect the quality of performance. Psychologically, the longer a player plays the piano, the more mature his psychology will gradually become, and his ability to understand and remember knowledge will also be improved. Because the Piano Majors conform to the