are significant differences in the introspection, interpersonal relationship, adaptability subscale, and the total scores of positive emotions between the high and low groups of English teaching strategies, but the mental health scores are not significant. In the positive emotion subscales, the total positive emotion score and the mental health score, the scores of the high group of English teaching strategy are higher than the low group of the English teaching strategy. The statistical results are shown in Table 1.

Table 1. Statistics of positive emotions and mental health and English teaching strategies.

Project	Introspection	Interpersonal	Stress	Adaptability	General mood	Positive mood level	Mental health
Mental health	-0.26[**]	-0.02	-0.31[**]	-0.25[**]	-0.38[**]	-0.33[**]	1
English teaching	0.19[*]	0.18	0.23[*]	0.16	0.14	0.23[*]	-0.02

According to the above figure, comparing the positive emotions and mental health of college students with different English teaching strategies, it is found that students with high English teaching strategies have higher positive emotion subscales and higher total positive emotion scores, especially in introspection, interpersonal relationships, and adaptation. There are significant differences in the scores of the sex subscale, which shows that improving the introspection, interpersonal relationship and adaptability of college students will play a very important role in obtaining good English teaching strategies. The mental health scores of students in the high English teaching strategy group are higher than those in the low group. This shows that the mental health of students with good English teaching strategies is worse than that of the low group. Pay attention to the mental health of students.

Conclusions: This article explores the relationship between positive emotions, mental health, and English teaching strategies. In this study, 358 college students were investigated using the College Students' Positive Emotion Questionnaire, the Symptom Self-Rating Scale (SCL-9O) and the National College English Test Band 4 questions. It is concluded that the scores of the positive emotion subscales of college students from small to large are: interpersonal relationship, adaptability, stress management, introspection, and general emotion; the positive emotions of students in different grades have significant differences ($F = 6.298$, $P < 0.01$); the positive emotion scores of students in the high and low groups of English teaching strategies are significantly different ($t = 2.509$, $P < 0.05$); Emotional intelligence is significantly correlated with mental health and English teaching strategies ($F = 0.380-0.227$) , $P < 0.01$ or $P < 0.05$). Different grades will affect college students' positive emotions, and positive emotions will have an impact on college students' mental health and English teaching strategies.

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AN ANALYSIS OF THE COGNITIVE BIAS OF ACCOUNTING INFORMATION USERS FROM THE PERSPECTIVE OF COGNITIVE PSYCHOLOGY

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Background: The purpose of this study is to explore the impact of information perception bias on accounting information users. It is believed that there will be differences in CIP when decision-makers make decisions under different conditions of information perception bias. Information cognitive biases play an important role in the cognitive users of behavioral decision-making. Time perception at different distances will affect the information representation, result valence, feature evaluation, self-representation and information search cognitive activities in the decision-making process. However, this research examines another mechanism of decision-making cognitive activities from the perspective of information cognition bias, that is, the accounting information user effect.

Accounting information users mainly have two behavioral functions: accounting information search and accounting information evaluation. The former refers to the decision-maker's priority selection and selection of information that supports original attitudes, decisions and beliefs from the decision-making context, while deliberately ignoring other unsupported information The tendency of sexual information; the latter refers to the tendency of decision-makers to evaluate the quality of consistent information higher

than that of inconsistent information. These two behaviors have a significant positive correlation, and this study also uses them as indicators of CIP.

People's understanding of the consistent relationship between attitudes and behaviors depends on their psychological representations of decision-making background information. In response to some decision-making issues and tasks such as transformation and transformation, entrepreneurial selection, and personnel evaluation, this study proposes that there is a time discount effect between the verification bias of current decisions and the verification bias of future decisions. The tendency will continue to decrease.

In order to further explain how information cognition bias affects CIP, this study explores the mediating effect between time distance and verification bias, and analyzes the boundary mechanism of verification bias time discount effect based on the interpretation level theory. At the same time, this research is also a response to the research trend of decision-making user bias. The proximity of decision-making time will affect information user bias.

Subjects and methods: 50 students from a certain university participated in this experiment, of which 34 males had an average age of 18.86 (SD = 0.95). This experiment adopts a single-factor experiment design between subjects, and the independent variables include two levels: short-term decision-making and long-term decision-making. Participants were randomly assigned to two levels.

Study design: This experiment uses self-compiled situational decision-making events and requires subjects to make product transformation decisions. The material preparation refers to previous research in structure and form. In order to manipulate the information cognition bias of decision-making events, this experiment informs the subjects of different time points of decision-making. Participants are required to evaluate the time interval between the occurrence of decision-making events after the initial decision, as an operational test of information cognitive bias, such as "how long do you perceive from this decision", using an 11-point scale, 0 = Very short, 10 = very long.

Participants need to evaluate the expected quality of each piece of information, which specifically includes two dimensions: information value (how much do you think this piece of information is worth to you; 0 = completely worthless to 10 = completely valuable) and information importance (What do you think is the importance of this information for making good decisions; 0 = very unimportant to 10 = very important). There is a significant high correlation between the evaluation of information value and information importance (F = 0.82, P < 0.001). We averaged the two and used it as an indicator of information evaluation. After the subjects completed the evaluation, they withdrew the experiment manual.

Participants were asked to select the information they would like to learn more about from the same 12 pieces of information. In order to avoid the demand effect, the subjects will freely select and label information in another experimental manual. We count the number of subjects searched for consistent and inconsistent information, and each search for information is counted as 1 point (the highest information for each category) 6 points, the minimum is 0 points). At the end of the experiment, they were asked to make a final decision. Based on previous processing methods, this research aggregates the perceived information value, information importance, and information search difference value (the difference value is the evaluation of consistent information (number of selections) minus the evaluation of non-uniform information (number of selections)) As the overall index of CIP (for the sake of simplicity, the difference values of these three indexes are called information value deviation, information importance deviation and information search deviation, and their deviations are manifested as the verification tendency among information users). The difference value is represented by the verification deviation. A positive number represents the user's tendency to verify the information, and a negative number represents the tendency to fail.

Methods of statistical analysis: Researchers number the returned questionnaires, remove blank and incomplete questionnaires as invalid questionnaires, and use SPSS 20.0 for data management and statistical analysis

Results: (1) Manipulation inspection. Through the independent sample t test, we compare the short-term decision (M short-term = 3.96, SD = 1.87) and long-term decision (M long-term = 6.29, SD = 2.20). Significant difference, t (48) =-4.05, P < 0.001, d = 1.14, indicating that the experiment is successful in the operation of information cognitive bias.

Accounting information user effect. We use information value, information importance, and information search differences as three specific indicators of CIP. The original difference value of information value, information importance evaluation and information search has shown in Table 1.

According to Table 1, the difference value of the first two is continuous data, and the difference value of the latter is integer data, so it cannot be merged directly. Drawing lessons from previous treatment methods, they are converted into Z scores and then converted into average values to form a verification bias (Cronbach's a = 0.72; M = 0, SD = 0.81), as the overall CIP effect index.

Table 1. Raw difference values for information value, information importance evaluation, and information search.

Experimental conditions	Assessment deviation				Search for deviation	
	Value deviation		Importance deviation			
	M	*SD*	*M*	*SD*	*M*	*SD*
Recently	0.99	1.77	1.16**	1.68	1.46**	1.45
Forward	0.24	1.01	-0.13	0.66	-0.29	1.63

In addition, by doing regression analysis and using the perceived time interval to predict the various indicators of CIP, the results show that the time interval can significantly predict the information value deviation (B = -0.45, P = 0.001, R^2 = 0.21) and the information importance deviation (B = -0.55, P < 0.001, R^2 = 0.30), overall verification bias (B = -0.52, P < 0.001, R^2 = 0.27), and marginally significantly predicted information search bias (B = -0.26, P = 0.07, R^2 = 0.07), indicating that the CIP effect will decrease significantly with the increase of information cognition bias.

Conclusions: The study is based on the interpretation level theory to investigate the impact of information cognitive bias on accounting information users, that is, in the context of individual and organizational decision-making, people tend to prefer and overestimate information that is consistent with their own opinions and decisions, rather than non-information. Consistency information. Through experiments, the research results consistently show that recent decision-making will increase the verification bias in information search and evaluation, while long-term decision-making will reduce their verification bias. Perceived decision-making certainty plays a part of the mediating role.

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THE GUIDANCE WORK OF "POSITIVE ENERGY" PUBLIC OPINION RESOURCES ON THE MENTAL HEALTH OF COLLEGE STUDENTS

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Background: With public opinion as the carrier, the spread of "positive energy" has the characteristics of openness, virtuality, interactivity, permeability, etc. These characteristics have a great impact on the ideological status of college students, mainly manifested in the fact that college students pay more attention to individuality The pursuit of freedom, the importance of communication in virtual space, the diversification of its values, and the crises of trust and psychological barriers in some college students.

Under the influence of "positive energy", college students pay more attention to the pursuit of freedom and personality. The so-called "positive energy" refers to a cultural phenomenon that relies on the development of digital media, uses mobile phones and other emerging media as carriers, and is stored in mobile phones and other digital media information communication methods. The dissemination of "positive energy" has the characteristics of openness. This kind of openness is open in all aspects in the process of information exchange, including the openness of information dissemination sources, the openness of information dissemination media, and the openness of information recipients. In "positive energy" Under the influence of public opinion, they can freely choose the information resources they need according to their own interests and hobbies through public opinion, and they can obtain the opportunity to freely express their speech and opinions through public opinion, without being restricted by time and space and social ethics. College students have a broader vision, The things they are exposed to are also becoming more abundant. The spread of "positive energy" brings college students an open social environment, and at the same time brings college students into a "closed environment".

The spread of "positive energy" makes college students pay more attention to communication in virtual space. The virtual nature of the "positive energy" transmission process mainly refers to the transmission of "positive energy" through the use of virtual networks. The impact of this virtual transmission on college students is to make them keen on communication in virtual space, while ignoring reality. The emotional communication between people in life. College students are keen on communication in virtual space for the following reasons: First, due to the rapid development of public opinion, college students can do a lot of real-world things through virtual space, such as learning, meetings, etc.; second, "positive" The