

information technology. The construction of smart education is a long-term and complex systematic project. The research and promotion of intelligent education need to deeply explore the application effect of intelligent education from the perspective of technology and system, and deconstruct the technical system of intelligent education, so as to help us comprehensively examine the application of intelligent education in educational practice from the perspective of technology and system, and deeply analyze the essence and root of intelligent education system, It provides a reference for the upgrading and development of modern education.

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RESEARCH ON THE THEORY AND NEW MODEL OF NEW MEDIA HEALTH COMMUNICATION STRATEGY TO GUIDE PUBLIC OPINION BASED ON SOCIAL PSYCHOLOGY

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Background: Social psychology analyzes the psychological phenomena of individuals and groups in the social environment, deeply excavates the emotional, ideological or behavioral characteristics of individuals under the restriction of others or groups, and understands the internal rules of the characteristics of individual interpersonal relationship, social inhibition and social promotion in the social environment. In terms of groups, social psychology excavates the unique psychological characteristics of social groups, and analyzes the characteristics of group cohesion, group decision-making and group psychological atmosphere of different social groups. Social psychology is based on social classification. Through social classification, individuals with common characteristics are psychologically classified as a whole, so as to make an overall psychological analysis of social groups with the same characteristics and deeply understand the psychological characteristics of social groups.

In recent years, the development of information technology has greatly changed people's daily life. The emergence of new media has shortened the communication distance between people and the world, enabling people to quickly collect social information and understand social hot events. However, on the other hand, new media has also brought many challenges to the healthy communication of information. Especially in the face of social emergencies, new media has the important functions of public opinion guidance and information communication. It is required that new media adhere to the guiding principle of the core issue of health communication under the guidance of social psychology, closely follow the problems of actual events, and correctly and healthily guide social public opinion. Starting from the public opinion guidance law and healthy communication strategy of emergencies, grasping the key of public opinion guidance and management of emergencies in the new media environment can effectively reduce the public opinion response errors when emergencies occur and realize the correct management of social public opinion.

Objective: Guided by the theory of social psychology, the research explores the role of public opinion guidance of new media under the healthy communication strategy of new media, analyzes the development trend of public opinion guidance management when emergencies occur, and deeply excavates the potential law of public opinion guidance of emergencies. Starting from the healthy communication strategy of new media, this paper analyzes the theoretical basis of new media in public opinion guidance and management, and puts forward corresponding suggestions on public opinion guidance and management mode of new media, hoping to improve the public opinion guidance and management ability of modern new media in the event of emergencies and reduce the mistakes in the process of social public opinion guidance.

Research design: From the perspective of social psychology, the research uses the theory of social psychology to analyze the psychological characteristics of social individuals and groups in the process of social public opinion communication, excavates the social psychological basis of the guidance of new media to social public opinion when public emergencies occur, and analyzes the mode improvement strategy and path of new media public opinion management and guidance based on the concept of new media healthy communication and combined with analytic hierarchy process. The research uses analytic hierarchy process to explore the mode improvement strategy of new media public opinion management guidance when emergencies occur, and explore the new path of using new media means to guide the public opinion communication of the public from the six perspectives of rule of law guarantee, function coverage, subject status, environmental adaptation, unified planning and right division, based on the analysis of the problems faced by the public opinion guidance management of emergencies in the new media environment. Through

the analysis of the current situation of social public opinion communication, the research deeply excavates the guiding role of new media in the psychology of social public opinion, and establishes the guiding index system of new media public opinion management when public emergencies occur. The analytic hierarchy process is used to weight the indicators, analyze the functionality and application of the scheme indicators at all levels, and sort the index weights by means of fuzzy quantification of qualitative indicators, so as to provide decision-making assistance for the optimization of the mode of public opinion guidance and management of new media.

Results: The evaluation and comparison results of the psychological guidance effect of public opinion before and after the intervention of new media are shown in Table 1. After the introduction of the concept of new media health communication strategy, the psychological guidance effect of the public in terms of public opinion reception, public opinion communication and psychological recognition in the face of public emergencies is significantly improved.

Table 1. Comparison of evaluation results of public opinion psychological guidance effect before and after new media intervention

| Survey object | Before new media intervention | After the intervention of new media |
|----------------------------------|-------------------------------|-------------------------------------|
| Public opinion reception | 1 | 3 |
| Public opinion communication | 2 | 4 |
| Public psychological recognition | - | - |
| Public opinion reception | - | - |
| Public opinion communication | - | - |
| Public psychological recognition | 1 | 4 |

Conclusions: From the perspective of social psychology and new media health communication strategy, the research analyzes the social psychological phenomenon in the process of social public opinion communication, which can provide effective help for the establishment of a new model of public opinion guidance and management. The theory of social psychology and the healthy communication strategy of new media require that on the basis of combining the psychological characteristics of social groups and individuals, a new mechanism of public opinion guidance of new media for public emergencies should be constructed, and the new media should be able to guide the public opinion of emergencies in time, so as to strengthen the response and management ability of new media when emergencies occur. Give full play to the role of new media in social information dissemination. New media should make scientific and rational use of social information, change the traditional perspective of information control, give full play to the social mobilization of new media, and unite social groups to deal with emergencies.

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ANALYSIS OF INNOVATIVE TEACHING REFORM OF ACCOUNTING EDUCATION IN COLLEGES AND UNIVERSITIES FROM THE PERSPECTIVE OF EDUCATIONAL PSYCHOLOGY

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Background: From the perspective of psychology, educational psychology combines educational practice with psychological theory to deeply explore the psychological law of pedagogy in the process of education. Educational psychology analyzes the learning and intervention effects and psychological factors of educational subjects under the educational environment, and studies the influence of various psychological factors in the process of educational practice on the educational process and educational effect. Educational psychology is a marginal interdisciplinary subject of pedagogy and psychology, which has a short development time, but the proposal of educational psychology theory is of great significance to the