

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

development and progress of pedagogy and psychology. Educational psychology applies the theoretical content of psychology to practical educational activities, which can promote the development of education, apply the influence of psychological factors to the improvement of curriculum design and teaching methods, and help students deal with the difficulties and challenges faced in the learning process.

With the advent of the era of information and big data, the speed of social development is accelerating, which puts forward higher requirements for accounting students and brings more opportunities. Under the new social situation, accounting students have a large development space and good prospects for future development. At the same time, with the reform and improvement of the education system, the number of accounting students with professional skills is increasing, which makes the employment competition among accounting students increasingly fierce. The severe employment situation requires colleges and universities to improve and optimize the accounting courses, so that the accounting education in colleges and universities can keep pace with the development of the times and meet the needs of the employment market. Through the reform of accounting education system in colleges and universities, we should innovate and enhance the comprehensive ability and professional skill level of accounting graduates, so as to improve the employment competitiveness of accounting students.

Objective: Based on the theory of educational psychology, this study deeply analyzes the change law of educational psychological activities of college accounting students in professional teaching, explores the learning psychological basis of accounting students, and studies and analyzes the reform of accounting education system in colleges and universities. This paper studies and analyzes the problems existing in the teaching of accounting major in colleges and universities, obtains the employment market demand of accounting major students, and puts forward the corresponding strategies and suggestions for the reform of accounting major teaching system in colleges and universities. The research analyzes the problems existing in the innovative education reform of accounting specialty in colleges and universities, and puts forward the direction of accounting specialty education reform in colleges and universities, hoping to improve the quality of accounting specialty education in colleges and universities, transport more high-quality accounting professionals for national construction and development, and alleviate the employment pressure of accounting graduates in colleges and universities.

Research design: The research adopts the method of stratified cluster random sampling, and randomly selects two accounting classes from each of the four grades of a university to conduct a comparative experiment to verify the pilot implementation effect of the innovation and entrepreneurship teaching reform of accounting specialty. Before the implementation of the experiment, first understand the current situation of college accounting education from the perspective of college accounting students, excavate the problems existing in the innovative education reform of college accounting, and collect the opinions and suggestions of college accounting students on professional education. During the comparative experiment, the students in the experimental group taught with the new teaching mode of innovation and entrepreneurship education reform under the guidance of educational psychology, optimized the existing teaching concept and teaching curriculum arrangement of accounting specialty, strengthened the construction of practice platform of accounting specialty, and improved the teaching quality and professional level of teachers through various training and guidance activities. The students in the control group were taught according to the traditional teaching mode of accounting specialty, maintaining the original teaching arrangement and progress. The experiment lasts for 3 months. The experimental reform course includes all compulsory and elective courses related to accounting.

Results: The changes of the educational psychological enthusiasm of the students in the experimental group and the control group before and after the experiment are shown in Table 1. After the experiment, the psychological enthusiasm of the students in the experimental group has increased significantly, and the learning enthusiasm of the students in the experimental group for accounting education has increased significantly, while there is little difference between before and after the traditional education mode.

Table 1. Changes of educational psychological enthusiasm of students in the experimental group and the control group before and after the experiment

Investigation time		Educational psychological enthusiasm
Before experiment	Experience group	1.25±0.32
	control group	1.27±0.28
After the experiment	Experience group	3.41±0.36
	control group	1.34±0.27

Conclusions: Under the new social situation, accounting students are facing opportunities and challenges. Accounting students are required to seize employment opportunities and improve their self-worth. Colleges and universities should also create a good innovative education environment for

accounting students, optimize the innovation education reform of accounting majors in colleges and universities based on educational psychology, pay attention to the organic integration of accounting curriculum content and innovation and entrepreneurship, and help accounting students in colleges and universities realize the development of innovation and entrepreneurship. starting from the psychological factors of accounting students, exploring the reform and development path of innovation and entrepreneurship education in accounting teaching is of great value to promote the development of students' mental health and the progress of professional education.

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FROM THE PERSPECTIVE OF SOCIAL PSYCHOLOGY, THE LOGIC, DILEMMA AND PATH OF HIGH-QUALITY SERVICE OF LOCAL COLLEGES AND UNIVERSITIES TO THE NATIONAL RURAL REVITALIZATION STRATEGY

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Background: Social psychology is an interdisciplinary subject of psychology and sociology. It combines psychological theory with sociology to analyze the phenomenon and change characteristics of individual and group psychological activities under the background of social environment. Compared with the general psychology of analyzing natural individuals and social individuals respectively, social psychology discusses the internal special relationship between the research subject and social objects, analyzes the relationship between individuals and individuals and between individuals and groups, and studies the change law of psychological activities of individuals and groups from the perspective of sociology. From the individual level, social psychology analyzes the formation and development law of individual characteristics, studies individual psychological characteristics and performance, and deeply excavates the interaction between social situations and individuals. From the perspective of social groups, social psychology discusses the differences of psychological characteristics between different social groups, and analyzes the influence between social groups and individuals.

The proposal of rural revitalization strategy meets the needs of urban-rural integrated development, meets the requirements of reducing the development gap between urban and rural areas under the new situation, and has important practical significance for establishing the mutual supply and feedback mechanism between rural and urban areas. On the other hand, local colleges and universities serving the national rural revitalization strategy also has important value for the development of colleges and universities and the cultivation of college students. While delivering high-quality talents to rural areas through local colleges and universities serving the national rural revitalization strategy and promoting the revitalization of rural industries, colleges and universities serving the rural revitalization can also solve the problem of difficult employment of college graduates. From the perspective of social psychology, analyzing the social and humanistic phenomena in the process of promoting the rural revitalization strategy and understanding the psychological change law behind them can effectively improve the quality level of local colleges and universities serving the national rural revitalization strategy.

Objective: Under the guidance of social psychology theory, through the analysis of the psychological characteristics of social groups in the process of rural revitalization, this study explores the psychological characteristics of various subjects in the process of local colleges and universities serving the national rural revitalization strategy, analyzes the logic and ideas of local colleges and universities serving the national rural revitalization strategy with high quality, and discusses the significance and importance of local colleges and universities serving the rural revitalization strategy. It provides a reference for local colleges and universities to serve the promotion of the national rural revitalization strategy and policy. This paper deeply excavates the current situation of local colleges and universities serving the national rural revitalization strategy, analyzes the difficulties and challenges faced by local colleges and universities serving the rural revitalization, and puts forward corresponding countermeasures and solutions on this basis, hoping to protect the ship for promoting the modern development of rural industry.

Research design: Using Delphi method to analyze the efficiency value of the service scheme of colleges and universities serving the national rural revitalization strategy, analyze the internal logic and dilemma of colleges and universities serving the national rural revitalization strategy with high quality, and obtain the feasible path of colleges and universities serving the national rural revitalization strategy with high quality. Firstly, combined with the theory of social psychology, this paper combs the internal logic and path ideas of colleges and universities serving the national rural revitalization strategy, sorts out the ideas of different