

Degree of satisfaction	Perfect contentment (%)	Relatively satisfied (%)	Commonly (%)	Dissatisfied (%)
Online Q & A course	43	27	21	9
Offline experience course	38	35	16	11
Curriculum evaluation system	29	31	34	6
Interactive learning platform	47	24	19	10

Conclusions: The rapid development of the Internet and new media technology provides a new path for information-based teaching reform. The traditional teaching form of the offline classroom is no longer suitable for contemporary college students. The combination of online and offline is more suitable for students' daily learning, life and psychological state, and it is easier to form a student-centered teaching mode. Through the information-based teaching reform, we can effectively improve the comprehensive physical and mental quality of students and improve the teaching quality, so that students do not have to worry about many disadvantages of the big classroom. At the same time, it is also conducive for teachers to understand the learning status of students from all angles anytime and anywhere, grasp the teaching progress, and achieve the effect of coordination between teachers and students.

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THE INFLUENCE OF FARMERS' SOCIAL PSYCHOLOGICAL TRANSFORMATION FACING GREEN CONCEPT ON RURAL ECONOMIC DEVELOPMENT

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Background: As an important branch of psychology, social psychology mainly studies the psychological law of the interaction between individuals or groups in the social environment. Starting from the interaction between society and individual, social psychology emphasizes individual psychological phenomena and social psychological problems in specific social situations. Just because there are two thinking systems in social psychology, there have always been two directions in the research. One is the research direction with sociology as the main body, using psychological theory as the auxiliary of sociological research. The second is the research direction with psychology as the main body, and the research content is mainly the individual or group psychological phenomena in the social environment. With the popularization of the times, the two disciplines gradually become one, but with the development of psychology. In social psychology, the psychological theory of collective action can be divided into three orientations: instrumental rationality, social identity psychology and collective anger psychology. Instrumental rationality theory holds that each individual's participation in collective action is an opportunity to change the current situation of the group above the affordable cost. In the case of collective motivation and social motivation, the cost of participating in collective action matches the expected income. As a group motivation before collective action, social psychological identity theory believes that all individual self-evaluation can be divided into two kinds: one is personal identity psychology and the other is social identity psychology. Under the definition of group membership, this sense of identity can be transformed into the power of action. Another motivation for collective action is the group anger psychology, which often takes the deprivation of certain resources or unequal distribution as the main source. Therefore, from the perspective of social psychology, the psychological concept of rural residents as a collective action community on the social element of rural green ecological effect will have a certain impact on rural economic development. The attitude and psychological effect of rural residents towards the development of rural green economy are largely affected by collective action factors. Based on the specific social environment of rural ecological economic development, this study analyzes the impact of green ecological effect and concept on rural economic development from the psychological perspective of rural residents. Through the study of relevant factors, we can explore the relevance and find the action point, so as to provide assistance for rural economic development.

Objective: By analyzing the social psychology behind the collective actions of rural residents, this study explores whether the concept of green social psychology can promote farmers' actions, and further analyzes whether actions can affect the situation of rural economic development.

Subjects and methods: By analyzing the psychological concept behind the collective action of rural residents, this study explores whether the green ecological effect and concept can promote farmers' action, and further analyzes whether the action can affect the situation of rural economic development.

Study design: This study takes the concept of green ecological effect of rural residents – collective action – rural economic development as the basic chain, collects the concepts of rural residents through interview, connects them with the elements of rural green economic development, and establishes a correlation analysis model.

Methods: This study collects rural residents' ideas about green ecological economy in the form of simple interviews.

Results: The correlation analysis results between farmers' collective green psychological effect and rural green economic development are shown in Figure 1.

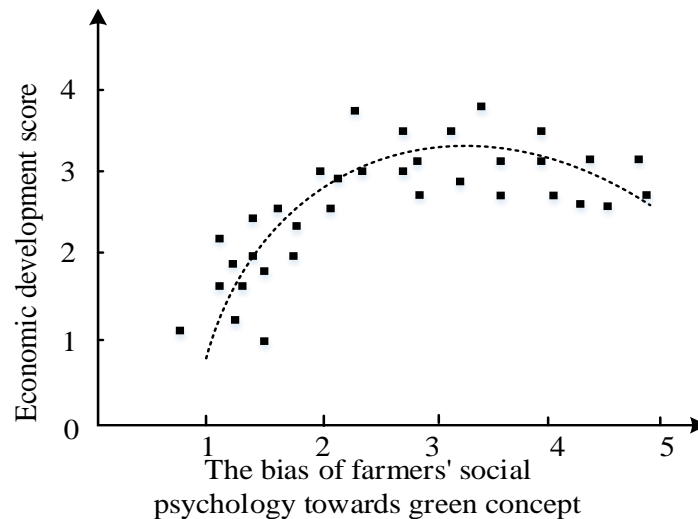


Figure 1. Correlation analysis

As can be seen in Figure 1, there is a nonlinear correlation between farmers' collective social psychology and rural green economic development. In the early stage, with farmers accepting the green concept at the social psychological level, the score of rural economic development also increased, but after reaching the peak, the two began to show a negative correlation.

Conclusions: The development of rural green economy is closely related to the psychological concept of rural residents. By analyzing rural residents' psychological concept of green ecological effect, we can find out the path to drive rural residents' collective action. In the actual social environment, we should not blindly focus on hard construction and ignore the concept development of rural residents. Social psychology takes the psychological concept in the social environment as the main behavior motivation. Therefore, we should start from the concept before promoting the infrastructure construction. Once the residents' concept cannot keep up with the infrastructure construction, it will only lead to the abandonment of the infrastructure construction and it is difficult to fundamentally solve the problem. Therefore, before developing the economy, we should first develop the concept of residents, organically combine hard construction with concept construction, and take knowledge construction such as popular science lectures and professional training as the main means to help rural residents abandon old thinking and embrace new ideas, improve rural residents' cognition of green ecological effect, and promote collective action with social cognition, so as to provide assistance for rural economic development.

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THE INTERVENTION EFFECT OF INNOVATIVE EDUCATION OF FINANCIAL ACCOUNTING IN COLLEGES AND UNIVERSITIES ON STUDENTS WITH COGNITIVE IMPAIRMENT

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Background: In the teaching process of financial accounting in colleges and universities, the cognitive impairment of middle school students is mainly divided into three types: speech information impairment, intellectual skill impairment and cognitive strategy impairment. Among them, the speech information barrier refers to the language information transmitted by teachers to students in the process of teaching. Students cannot understand and acquire normally, or there are major deviations contrary to common habits in the process of understanding and acquisition. This cognitive barrier is not only reflected in the process of language transmission, but also in all the process of information transmission. Sometimes students' essential metacognitive barrier will affect students' understanding of problem representation, resulting in information omission, information misunderstanding, metaphor interference and so on. Intellectual skill barrier refers to students' inability to acquire intellectual skills normally due to bad thinking set, common sense contrary to common sense, wrong way of thinking and other problems. The cause of this type of obstacle is often difficult to judge, because human beings need to go through a long cognitive stage to learn an intelligent skill. In this process, the cognitive problems of any factor may lead to the final difficulty for students to acquire intelligent skills. Cognitive strategy disorder refers to students' weak ability to grasp and dominate their psychological state and thinking state in life and learning, resulting in deviation in the cognitive process. Cognitive strategy disorder can be simply divided into two types: weak metacognitive ability and weak cognitive transferability. Weak metacognitive ability refers to the lack of basic cognition of the outside world. These basic cognitions include self-cognition, emotional experience cognition, self-state cognition in action and so on. The weak ability of cognitive transfer refers to the lack of ability to apply the existing cognitive experience to new things. The above cognitive barriers may lead to the phenomenon of teaching failure in the process of financial accounting education in colleges and universities. In the process of innovative teaching reform of financial accounting education in colleges and universities, we should actively consider the learning status of students with cognitive impairment, formulate methods more suitable for students with cognitive impairment in teaching systems and methods, and help them reduce the nonprofessional difficulties encountered in the learning process, so as to make students with cognitive impairment pay more attention to their professional fields. Through the analysis of students' cognitive impairment, we can provide a new and effective way for the reform of financial accounting education in colleges and universities.

Objective: This study classifies the cognitive impairment of college students majoring in financial accounting, so as to provide an entry point for the teaching reform of students' cognitive impairment.

Subjects and methods: This study combines single factor analysis with serial substitution method to analyze the relationship between teaching methods and students' cognitive impairment by measuring the relationship between factors.

Study design: In this study, the indicators are divided into measurable factors. Firstly, the single factor analysis method is used to analyze the relationship between factors, and then the serial substitution method is used to replace variables to measure the impact of changes in teaching factors on students' cognitive impairment.

Methods: The data of this study are sorted and provided by the majors of economic management in colleges and universities, and some data are drawn from the school background system.

Results: The influence of students' cognitive impairment on different teaching factors is shown in Figure 1.

Figure 1 shows that the cognitive impairment of middle school students has a great impact on the operation rules and concept understanding of financial teaching in colleges and universities, while it has a relatively small impact on the original voucher and practical operation cognition. This is because some knowledge in the original voucher and practical operation cognition can be assisted by memory without in-depth understanding.

Conclusions: The education of financial accounting in colleges and universities is still lacked of targeted measures for students with cognitive impairment. The three main cognitive impairment types of speech information impairment, intellectual skill impairment and cognitive strategy impairment will have a great impact on the professional education of financial accounting in colleges and universities. Therefore, this study starts with these three cognitive impairment types, disassembles the different modules of professional education of financial accounting in colleges and universities, and associates them with