management evaluation indicators, this study analyzes the importance of indicators by inviting professionals to form an evaluation team, and carries out quantitative weighting on this basis, so as to systematically analyze the company's performance management and evaluation system under cognitive impairment.

**Results:** The assessment weight results formed according to different types of cognitive impairment are shown in Table 1.

**Table 1.** Average score of basic layer index

Serial number	Basic layer index	Weight	Percentage (%)	Equal share
1	Descriptive cognitive impairment	0.12	12.00	1.71
2	Strategic information cognitive impairment	0.32	32.00	2.71
3	Declarative information cognitive impairment	0.26	26.00	2.34
4	Cognitive impairment behavior feedback	0.30	30.00	2.86

Table 1 clearly shows the different emphasis of the assessment system for employees with cognitive impairment on people with cognitive impairment. The average score on the far right represents the average score obtained by the professional evaluation team, and the weight represents the importance of this type of indicator to employees with cognitive impairment. It can be seen that the most important types of emphasis are strategic cognitive impairment assessment and cognitive impairment behavior feedback assessment. This is because the strategic cognition of employees with cognitive impairment is the most likely to cause consequences in their behavior. The behavior feedback assessment has the greatest correlation with strategic cognitive impairment, so the weight proportion of the two is the highest, other items are relatively less likely to cause consequences, so the proportion is relatively low.

Conclusions: Redistributing the company's performance management and assessment indicators from the financial level, customer level, process level and learning level can effectively change the focus of the indicator system. By focusing on the bias index system, we can effectively restructure the company's performance management and evaluation system for people with cognitive impairment, so as to promote the more comprehensive performance system of the company, better reflect the work status and work achievements of employees with cognitive impairment, and help employees with cognitive impairment correctly measure their own level at work, it also provides a way for the company to better understand employees with cognitive impairment and standardize the management of employees with cognitive impairment.

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## ANALYSIS ON INFLUENCING FACTORS AND INTEGRATED MANAGEMENT OF FORESTRY ECOLOGICAL CONSTRUCTION BASED ON COGNITIVE IMPAIRMENT

Chao Wang<sup>1</sup>, Jiehua Lv<sup>1</sup> & Qiumin Zhao<sup>2</sup>

<sup>1</sup>College of Economics and Management Nefu, Northeast Forestry University, Harbin 150040, China <sup>2</sup>Department of Fundamental Course Teaching and Research, East University of Heilongjiang, Harbin 150066, China

Background: With the development of science and technology, on the basis of improving people's living standards, environmental problems are becoming more and more serious, which further restricts the environmental quality and economic development level. Forest is an important resource for human survival. As an important system to maintain ecological balance, it is of great significance in regulating climate and soil and water conservation. Paying attention to forestry ecological construction is the focus and foothold of modern forestry development. The effect of forestry ecological construction is closely related to relevant managers and employees. The imbalance between the forestry ecological construction process and management level has become an important factor restricting the level of forestry construction. The influencing factors of forestry ecological construction include controllable factors and uncontrollable

factors, which are mainly reflected in the low degree of science, the increase of diseases and pests and so on. In the process of modern forestry transformation, the traditional forestry construction concept and work mode cannot meet the new requirements of economic development, so that some relevant managers and staff with cognitive impairment cannot adjust their work concept and work ideas in time, which provides great resistance for the scientific management of forestry ecological construction.

Cognitive impairment refers to the impairment of one or more aspects of cognitive process, including memory, calculation, orientation, structural ability, executive ability, reduced efficiency or functional impairment of language understanding, expression and application process, resulting in learning impairment, memory impairment, visuospatial impairment and executive dysfunction. Cognition involves people's learning, memory, thinking and emotion. It is a scientific mechanism for cognition, acquisition and processing of information. Cognitive impairment will affect people's cognitive representation. When patients with cognitive impairment make informed decisions and judgments, due to the understanding deviation of the form and content of information, the sense of information and amount of information obtained by patients with cognitive impairment conflict with the original cognition, make judgments and behaviors inconsistent with the actual situation, and increase the difficulty of information extraction. Scientific forestry ecological construction mode is the mainstream trend of current forestry development, and forestry practitioners with cognitive impairment are difficult to realize the calculation and integration of data resources and quantitative and accurate analysis of pest control, resulting in obstacles to implementation ability. The cognitive barriers of forestry construction and management personnel will also affect the unreasonable allocation of ecological resources. Cognitive impairment will not only damage cognitive function, but also affect people's physical and mental health, work, life and learning. Accelerating the prevention and management of forestry ecological construction under cognitive impairment can effectively improve the cognitive level of people with cognitive impairment and promote the healthy development of forestry ecological construction.

**Objective:** On the basis of understanding the current development status and difficulties of forestry ecological construction, this paper analyzes the thinking differences and cognitive deviations of employees with cognitive impairment on the influencing factors and management ideas in forestry ecological construction, and constructs a forestry ecological construction system on this basis, so as to improve the cognitive level of employees with cognitive impairment and help them change their management ideas, improve the level of thinking and cognition of the dynamic development of things.

Research objects and methods: The research takes forestry practitioners and managers with cognitive impairment as the research object. Firstly, the cognitive status of the research object and the problems encountered in the current industry are collected, and then the forestry ecological construction system is constructed with the help of data information. The ecological construction system is used to adjust the cognitive standards of patients with cognitive impairment, so as to improve the cognitive level of the subjects.

**Method design:** On the premise of understanding the cognitive level and work status of patients with cognitive impairment, build a reasonable forestry ecological construction system from the application of information technology, resource management and data monitoring, and apply the system to the research object and practical application to explore the improvement and behavior mechanism changes of patients with cognitive impairment before and after the experiment.

**Methods:** The optimization system of forestry ecological construction was constructed with the help of the analytic hierarchy process, and the cognitive score and behavior mechanism of patients with cognitive impairment before and after the experiment were explored by model and comparative experiment.

**Table 1.** Statistics of impairment scores of cognitive impairment related personnel before the experiment

Dimension	Mean	S.D.
Learning disorder	2.314	0.640
Memory impairment	2.759	0.832
Executive dysfunction	4.287	0.549
Cognitive impairment	4.251	0.658

**Results:** The informatization and high efficiency of forestry ecological construction is the current development trend. In order to meet the needs of employees with cognitive impairment and promote their forestry system construction and management optimization, this paper studies the influencing factors and management analysis of forestry ecological construction from the perspective of cognitive impairment, with a view to improving the construction system and improving the objectivity and comprehensiveness of the evaluation standards of employees and managers, so as to improve their cognitive level and standard of ecological construction. The results show that the forestry construction system helps to improve the

symptoms of patients with cognitive impairment, improve their cognitive level and practical management ability, and greatly improve the conscientization and efficiency of forestry ecological construction. Table 1 shows the score statistics of cognitive impairment-related personnel before the experiment.

Conclusions: Forestry ecological construction is an important guarantee for China's forest resources. Exploring the influencing factors and development path of forestry ecological construction from the perspective of cognitive impairment can improve the management level and cognitive standard of relevant personnel with cognitive impairment on the premise of promoting the long-term benign development of resources and the application of modern science and technology, then put forward more innovative and practical suggestions and management schemes for China's ecological construction.

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## ANALYSIS OF BIG DATA AND INNOVATIVE TEACHING REFORM OF ACCOUNTING EDUCATION FROM A PSYCHOLOGICAL PERSPECTIVE

## Dashan Wang & Shuijin Zheng

School of Economics and Management, Hainan College of Software Technology, Qionghai 571400, China

Background: With the rapid development of information technology and big data, the transmission of information is more efficient and stable, which not only changes people's production and lifestyle but also brings a great impact on the education mode of accounting major in higher vocational colleges. At present, accounting education focuses on theory rather than practice, and some teachers' teaching ideas still stay in the collection of traditional ideas. The solidified ideas and teaching methods with slow renewal speed are difficult to improve the teaching effect. Moreover, the unreasonable course setting will also be divorced from the actual needs of enterprises, making the course learning content match the responsibilities and posts, and increasing the management cost and operation cost of enterprises. For example, most colleges and universities still cultivate cash counting and abacus as a skill repeatedly, but under the environment of mobile payment and accounting informatization, the application value of this skill is not high. The teaching ideas of some accounting majors are still based on the traditional inherent mode, and the low level of informatization of their teaching courses, the low degree of combination of big data technology and single teaching methods will affect students' learning enthusiasm and the cultivation of professional skills. In order to accelerate the teaching reform of accounting specialty, we need to better grasp the teaching needs of students on the premise of increasing its integration with big data technology, and integrate psychological theory into teaching practice from its psychological law and cognitive structure, so as to further improve the teaching quality and realize the teaching objectives.

Psychology is a science that studies human behavior and psychological laws. Modern psychology mainly includes biological perspective, cognitive perspective, behaviorism perspective, whole-person perspective, development perspective and social and cultural perspective. The cognitive perspective emphasizes cognitive activities or psychological activities, and pays more attention to people's thinking, learning, memory and perception. The perspective of behaviorism is to study the influence conditions of behavior and its surrounding environment, and pay attention to the degree and quality of the influence of the environment. The whole person perspective includes psychodynamics and humanism, pays attention to people's spiritual core, believes that people have the internal needs of growth and goodness, and believes that self-concept, self-esteem and thinking have a great impact on emotion and behavior. The development perspective believes that at the same stage of growth, they will have different ideas and behaviors under the influence of environment and heredity. The combination of psychology and education is mainly reflected in educational psychology. Educational psychology pays attention to the behavior and needs of teaching subjects and objects in the teaching process. Exploring the law of behavior and psychological change can provide guiding theory in the teaching process, improve teaching quality and meet teaching objectives. The reform and innovation of accounting education from the perspective of psychology can effectively analyze students from the perspective of cognition, behaviorism and whole person, grasp students' learning needs and psychological laws in the teaching process, and improve their negative emotions and psychological problems for their own profession and learning caused by teaching quality, such as employment anxiety, social disorder and so on, further improve the teaching level and students' psychological status.

**Objective:** Further grasp the laws of the teaching process and students' psychological characteristics from the perspective of psychology, accelerate the integration of big data and accounting education, better apply computer, network technology and other carrier forms to the innovation of teaching content, teaching