

and other industries, and improve the ability of big data and other modern technological means to assist governance. This provides a clear direction for the old area culture in Fujian to promote the development of rural revitalization and mental health. The unique charm of big data will also inject new blood and improve new opportunities for it.

Subjects and Methods: This paper takes the cultural development of Sanming Old Area of Fujian Province as the research object. From the perspective of big data, it sorts out the political, economic and cultural value of the old area culture to the rural revitalization and development, as well as its promoting effect on the development of people's mental health, and analyzes the current situation and influencing factors of the cultural development of Sanming Old Area of Fujian Province under the background of big data. To construct the development model of rural revitalization and mental health based on big data in Sanming old area of Fujian Province, so as to promote rural revitalization in an all-round way in Fujian Province.

Results: Through the research, it is found that while the extensive application of big data brings new opportunities for the cultural development of the old area, it also faces difficulties such as the short board of policy supply, the lack of villagers' cognition of the old area's culture, the lack of in-depth mining of the old area's culture, the lack of professionals in the old area's cultural development, the need to strengthen the construction of big data infrastructure, and the incomplete development mechanism of the old area's cultural enabling people's mental health. These will affect the pace of comprehensive rural revitalization. It is necessary to reconstruct the rural revitalization and mental health development model of the old areas, which is based on big data, in order to achieve sustainable development of the old areas.

Conclusions: Big data is a new stage of information development. In order to promote the culture of Sanming Old Area in Fujian Province to actively revitalize the old area and the development of people's psychological ability, it is necessary to base on the big data era, give full play to the advantages of big data, improve the policy system, focus on effectively promoting the integrated development of big data and old area, construct the big data communication mechanism, and enhance people's sense of identity to the old area culture. Increase the investment in the old area, optimize the cultural big data infrastructure in the old area, construct the big data-driven talent team, and promote the sustainable development of the old area.

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MULTI-LEVEL DIFFERENCE ANALYSIS OF MIXED MATERIALS UNDER STANDARD COST METHOD FROM THE PERSPECTIVE OF MENTAL HEALTH

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Background: With the UN Climate Conference held in May 2022, China has also begun to make steady progress to achieve the "dual-carbon" goal. Enterprises are the core carrier of economic development and the main driving force for the realization of low-carbon goals. New method for materials, new procedure, products are core paths. New materials are more important not only its meaning for cost management but also the effect of applied psychology to people. For example, metal can make people feel cold, jade makes people feel gentle, mucus makes people feel disgusting or dangerous, wood makes people feel calm and stable, and cement makes people feel no emotion. But the material has one more tactile factor. In addition to the differences in the subjective emotional experience caused by different materials and the common associations caused by these materials.

Subjects and Methods: The research object of this paper is the fixed hydraulic lifts of an assembly enterprise. Through the collection of the company's product cost, the product cost data under the traditional method can be obtained. The purpose of this paper is to further subdivide the materials into main materials and auxiliary materials, high-quality materials and ordinary materials through the subdivision of production materials, and to re-establish a new standard cost system suitable for modern production by combining the influence of production workers' operating skills. The methods adopted include case analysis and data comparative analysis.

Results: From the enterprise's point of view, big to collaborative supply chain, make strategic planning, vigorously develop carbon ash resources and cultivate negative carbon, speed up the green carbon technology revolution, such as the application of big data cloud computing technology, etc., small to enterprise internal office paperless, online office, development and use of new environmental protection materials, etc., there are a variety of ways and ways to participate in the safe carbon reduction. In the final analysis, we still need to seek solutions from the product design. The use of new materials and new technology seems to be a small problem, but for the carbon reduction of enterprises.

So for such change, how to make the accounting method to adapt to the change is also a problem, this paper focuses on the multi-level difference analysis of mixed materials, on the basis of the traditional simple analysis method, establish a model, argument, for standard cost method difference analysis system, to adapt to the needs of material diversity combination. This paper combines materials with applied psychology, and establishes the connection between psychology and materials science. Linking cost control with materials makes cost control have a clear goal. Starting from consumers' feelings, this paper defines the new growth point of enterprise value creation. From the perspective of multi-level material subdivision, this paper combines the skills and feelings of workers in the processing process, and makes the standard cost method more operational. This paper has certain value.

Conclusions: In this paper, through case design and analysis, determine the standard for A company's cost project, the actual index of the cost of the enterprise is collected, respectively with two methods, namely the traditional standard cost method and improved standard cost method for processing, this paper in the direct material aspect of comparative analysis. The raw materials used in production can be refined into output differences and combination differences, which are refined according to the types of materials consumed and then decomposed. The improved method can truly reflect the status of cost management, the distribution of differences, to avoid misleading. At the same time, the cost is the basis of making prices, and also provides the basis for making decisions. of course the psychology will and surely bring effect to consumers and in the production procedure the enterprise should consider the factor and make use of the psychology into the design segment and other related environment which will contribute to the profit of the company but because of the shortage of data from psychology into the cases, the paper cannot give a detail support for applied psychology. In the foreseeable future i will go ahead for applied psychology connected with cost or other field.

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A DRAMA DESCRIBING THE MENTAL HEALTH OF THE PUBLIC'S: A PSYCHOLOGICAL INTERPRETATION OF THE 60TH ANNIVERSARY OF THE CREATION OF THE MIAO DANCE DRAMA "MANLUO FLOWER"

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Background: During the first 17 years of the founding ceremony of the People's Republic of China, under the guidance of the state policy, the dance industry of our country gradually developed into a tripod of exploring folk dance, learning ballet and creating classical dance. Here, the birth of the new China's first large-scale Miao dance drama "Manluo Flower". This dance drama depicts the happy life of the Miao people and shows the mental health of the Miao people in the context of New China.

Subjects and Methods: On the occasion of the 60th anniversary of the national public performance of Maniluo Hua, this article takes this as the object of study, from the perspective of literary psychology, and based on the literature collection, reading analysis and field primary source, this paper reviews the mental process before and after the creation and performance of "Manluo Flower" and its experience and enlightenment in cultural psychology. Analysis of the techniques, mechanisms, characteristics, experiences and inspirations of describing the Miao people's mental health since the creation and performance of "Manluo Hua" 60 years ago.

Results: Studies have shown that the Miao dance drama "Manluo Flower" was created in a time-space environment in the ethnic minority areas of southwest China. It Circle of Life the spirit of struggle of the Miao youth, extolling the perseverance and optimism of the people of all nationalities in New China, and displaying the spiritual life of all nationalities, at the same time, it also shows the national traditional culture, dress, national character and aesthetic pursuit. It reflects the new and old idea conflicts and other psychological states of the development of national folk culture under the guidance of New China's literature and art policy, and reflects the living conditions and psychological world of the national folk in New China, and it shows the mental health of the people of all ethnic groups in the course of New China.

Conclusions: In short, the Miao dance drama "Manluo Flower" is a classic drama depicting the mental health of the people, which promotes the creative transformation and development of China's outstanding traditional cultural heritage, and enhances cultural self-confidence, strengthening the Volksgemeinschaft of the Chinese nation is of great theoretical and practical significance.

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RESEARCH ON THE INFLUENCE OF THE STATUS QUO AND SPATIAL AGGLOMERATION (OPTIMIZATION) OF CULTURAL AND TOURISM INDUSTRY OF ETHNIC MINORITIES IN TIBETAN-QIANG-YI CORRIDOR OF CHINA ON MENTAL HEALTH OF THE LOCAL POPULATION