

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

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**Background:** Tibet-Qiang-Yi Corridor, where is the only regional cultural and tourism industry construction belt at China national level, which is affected by harsh ecological conditions, spatial separation, lagging development of industrial policy and technology and backward management concepts, the needs of psychological and material cannot be timely and effectively met, the happiness is not high, and the basic conditions are backward, which not only aggravate the psychological anxiety of residents, but also limit the enthusiasm for external development. Furthermore, for a long time, the corridor has not formed a strong competitive advantage of cultural tourism industry agglomeration and effect of scale economies. However, previous relevant studies have mainly focused on the research of simple policies or individual cases, what the lack of comprehensive and systematic research across seven provinces and regions across corridors, and the impact on mental health factors (such as psychological needs, well-being, anxiety, personality, etc.) of the local population. In particular, the qualitative and quantitative research on the overall situation of the Tibetan-Qiang-Yi corridor based on Combined with the theories of objective spatial distribution and the mental health management theory are very rare.

**Subjects and Methods:** So the paper applied Mathematical statistics, Location agglomeration entropy, Moran's I index, Agglomeration index, spatial concentration and other methods to analyze the spatial distribution characteristics and typical problems of the corridor culture industry from the perspective of industrial spatial agglomeration. Then introduce the New Economic Geography theory (NEG) and the theory of mental health shaping factors driven by management psychology theory are introduced, so as to constructed a sustainable model of NEG-CP structure with "Point-Group-Belt" structure that is guided by the optimization theories of industrial ecology and mental health shaping.

**Results:** The geographical and economic fracture of the spatial distribution of cultural industries in the Tibet-Qiang Yi corridor is obvious, and the objective regional characteristics of industrial spatial distribution limited and hindered people's subjective management initiative, especially the mental health factors in management psychology seriously limited the happiness and enthusiasm of industrial producers, and the above subjective and objective factors jointly inhibited the healthy development of the industry.

**Conclusions:** Therefore, technically, it is necessary to strengthen the overall regional planning of industrial spatial layout, improve technical capabilities, strengthen the construction of industrial chains and industrial clusters, and enhance the industrial agglomeration capacity of cultural industries in the entire region. At the same time, strengthen the active guidance of local practitioners' mental health factors (such as mental health repair, happiness shaping, psychological expectations, personality shaping, etc.), and use the combination of subjective and objective management psychological effects (such as co-effect, partner effect, butterfly effect, Ziguenic effect, etc.), based on the characteristics of the development of the corridor cultural industry, to play a positive role in promoting its sustainable and healthy development.

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## MULTIDIMENSIONAL EVALUATION OF DANCE SPORT TALENTS AND MENTAL HEALTH

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**Background:** Influenced by the COVID-19, the talent development environment has been greatly affected, and this is also the case for dance sport talent development, especially for their psycho-emotional performance in training. Since dance sport is a combination of sport and art, and it needs abundant emotions and full expression of character traits to attract the audience. However, in the process of talent cultivation, its quality is affected by numerous aspects, and fuzzy comprehensive evaluation (FCE) is a powerful methodology on the basis of fuzzy mathematics, which can make a more comprehensive evaluation of things influenced by many factors especially in the post-epidemic period. Therefore, the FCE can make an accurate, scientific and reasonable evaluation on the quality of dance sport talent cultivation.

**Subjects and Methods:** With the purpose of analyze dance sport talent quality in colleges and universities in southern China, as well as to improve their psychological needs as the main line. Based on the analysis of factors influencing the cultivation of dance sport talents and their interrelationships, this study proposes a FCE method associated with the influencing factors of cultivation dance sport talents in China's colleges and universities, and uses the FCE as well as the empirical analysis method to measure the quality of dance sport talents combined with the results of 112 effective questionnaires.

**Results:** After calculating and analyzing of the data, the results revealed that the quality of dance sport talents cultivation in colleges and universities in south China belongs to the "Good" level. And it can know that in the post