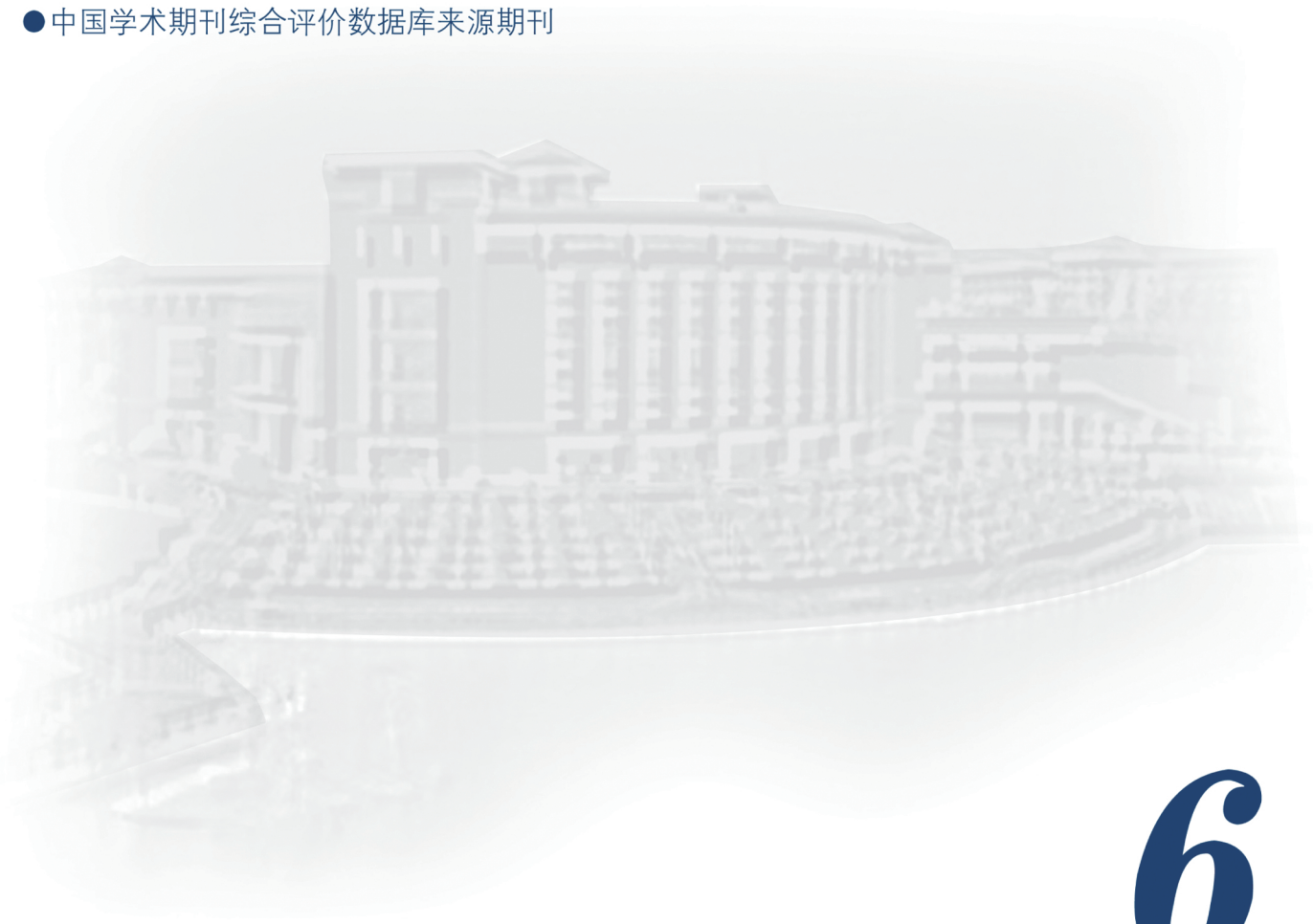




南京审计学院学报

JOURNAL OF NANJING AUDIT UNIVERSITY

- 全国高校优秀社科期刊
- RCCSE中国核心学术期刊（扩展版）
- 江苏省一级期刊
- 中国期刊网入网期刊
- 中国学术期刊（光盘版）全文收录期刊
- 中国人文社会科学引文数据库来源期刊
- 中国学术期刊综合评价数据库来源期刊



6

2014

南京审计学院学报

目次

双月刊
第11卷第6期(总第50期)
2014年11月10日出版

企业管理

- 企业实施环境战略的行政调控激励机制研究 李 昆(3)
- 政府补助与公司投资行为
——基于中国上市公司的数据 许 昱(11)

金融与保险

- 金融结构对高技术产业发展的影响
——基于上海市的数据 张 云, 吴 霞(20)
- 我国商业银行风险预警模型的构建与检验
——基于企业风险管理(ERM)的视角 郑莉莉, 刘 麒, 姜兴坤(28)
- 基于股利偏好角度的证券市场协整关系研究 帅 梅(35)

会计与财务管理

- 媒体监督、非效率投资与企业价值
——来自中国制造业上市公司的证据 朱学义, 谭雪萍(43)
- 产权性质、股权再融资与真实盈余管理 何 丹, 黄之荔(52)
- 股权质押、资金投向与公司绩效
——基于我国上市公司控股股东股权质押的经验数据 张陶勇, 陈焰华(63)

审计研究

- 董事会特征会影响审计质量吗?
——来自沪深A股制造业上市公司的经验数据 安广实, 彭 铤(71)
- 基于需求和供给视角的环境审计动因研究 尹 律, 徐光华(79)

预算与治理·东欧专题

- 国家审计在反腐败中的作用透视
——以捷克为例 许汉友(86)
- 转型国家政府审计功能探讨
——来自罗马尼亚的经验 周达勇, 董必荣(95)
- 法治视角下波兰国家审计推进腐败治理的路径研究 苏德金, 李乾文(104)

本专栏由南京审计学院中匈学术文化研究中心协办

MAIN CONTENTS NO.6 2014

Research on Administrative Regulation and Control Incentive Mechanism towards the Implementation of Enterprise's Environmental Strategy	LI Kun(3)
A Research of Incentive Effect of Government Subsidies on Firm Investment;Based on the Data from the Listed Companies in China	XU Gang(11)
A Study of the Influence of Financial Structure on the Development of High-tech Industry;Based on the Data of Shanghai City	ZHANG Yun, WU Xia(20)
Construction and Examination on Risk Early Warning Model of Commercial Banks in China;Based on ERM Perspective	ZHENG Lili, LIU Qi, JIANG Xingkun(28)
A Study of Stock Market Co-integration Relationship Based on the View of Dividend Preference	SHUAI Mei(35)
Media Supervision, Inefficient Investment and Corporate Value;Evidence from Chinese Manufacturing Industry	ZHU Xueyi, TAN Xuemei(43)
Property Rights, Seasoned Equity Offerings and Real Earnings Management	HE Dan, HUANG Zhili(52)
Equity Pledge, Pledged Funds Flows and Corporate Performance;Based on Empirical Data of Controlling Shareholders' Equity Pledge of Listed Companies	ZHANG Taoyong, CHEN Yanhua(63)
Do Board Characteristics Influence Audit Quality? Empirical Data from Shanghai and Shenzhen A-share Listed Corporations in Manufacturing Industry	AN Guangshi, PENG Huang(71)
A Research on the Motivations and Reasons for Environmental Auditing from the Perspective of Demand and Supply	YIN Lyu, XU Guanghua(79)
A Study of the Role of National Audit in the Anti-corruption; Taking the Czech Republic as an Example	XU Hanyou(86)
A Discussion on State Audit Function in Transitional Countries;Evidence from Romania	ZHOU Dayong, DONG Birong(95)
A Study on the Role of Poland's Audit System in Promoting Corruption Governance from the Perspective of Nomocracy	SU Dejin, LI Qianwen(104)
