



# 南京审计大学学报

(原《南京审计学院学报》)

JOURNAL OF NANJING AUDIT UNIVERSITY

- RCCSE中国核心学术期刊
- 全国高校优秀社科期刊
- 全国高校名栏社科期刊
- 江苏省一级期刊
- “复印报刊资料”重要转载来源期刊
- 《中国学术期刊影响因子年报》统计源期刊

3

2016

# 南京审计大学学报

(原《南京审计学院学报》)

双月刊  
第13卷第3期(总第59期)  
2016年5月5日出版

## 目 次

### 特 稿

- 财务信息自愿鉴证保证程度:驱动因素及后果 ..... 郑石桥,梁思源(3)  
企业内部控制缺陷及其修复对合规风险的影响  
——基于“免疫系统”理论的研究 ..... 林钟高,李帽帽(11)

### 企业 管理

- 内部控制信息披露对公司经营业绩的影响研究  
——基于沪市A股上市公司的经验数据 ..... 王棣华,李雪(18)  
产品市场竞争、竞争地位与盈余管理 ..... 邢立全,王韦程,陈汉文(30)  
高管薪酬激励、内部控制有效性与公司业绩  
——来自沪深A股上市公司的经验证据 ..... 黄贤环(44)

### 会 计 与 审 计

- 政治关联、两权分离与盈余管理  
——基于中国上市家族企业的实证研究 ..... 陈建林,刘天溶(56)  
源于公允价值的盈余波动增加会计信息含量了吗? ..... 吕兆德,宿增睿(65)  
高管审计师背景、会计信息质量与审计收费  
——基于A股制造业公司的经验数据 ..... 刘玉龙,蒋文超,周丽颖(75)

### 金 融 与 保 险

- 不同类型的P2P网络借贷平台运营效率分析  
——基于DEA方法 ..... 柏菊,黄作明(87)  
科技型中小企业融资困境及金融支持政策研究 ..... 钟成林(96)  
供应链金融风险特征及审计应对策略 ..... 张强(105)

## MAIN CONTENTS NO. 3 2016

---

The Drivers and Consequences of the Degree of Voluntary Assurance of the Financial Information	ZHENG Shiqiao, LIANG Siyuan(3)
Internal Control Defects and Its Remediation on Compliance Risk: Research Based on “Immune System” Theory	LIN Zhonggao, LI Maomao(11)
A Study on the Effect of Internal Control Information Disclosure on the Corporate Performance: An Empirical Study Based on the Data of Listed Companies in Shanghai Stock Exchange	WANG Dihua, LI Xue(18)
A Research on the Impact of Product Market Competition and Competitive Position on Earnings Management	XING Liquan, WANG Weicheng, CHEN Hanwen(30)
Executive Compensation Incentive, Internal Control Effectiveness and Corporate Performance: Empirical Evidence from Shanghai and Shenzhen A-share Listed Companies	HUANG Xianhuan(44)
Political Connection, Separation of the Two Rights and Earnings Management: Empirical Research on Chinese Family Listed Enterprises	CHEN Jianlin, LIU Tianrong(56)
Does the Earnings Volatility Based on the Fair Value Increase the Accounting Information Content?	LYU Zhaode, SU Zengrui(65)
A Study on the Background of Senior Auditors, the Quality of Accounting Information and Audit Fees: Based on Experience Data of A-share Manufacturing Companies	LIU Yulong, JIANG Wenchao, ZHOU Liying(75)
A Study on Operational Efficiency of Different Types of P2P Network Lending Platform Based on DEA Method	BAI Ju, HUANG Zuoming(87)
A Research on Financing Dilemma and Financial Support Policy System for Small-and Medium-sized Enterprises of Science and Technology	ZHONG Chenglin(96)
The Characteristics of Supply Chain Financial Risk and Corresponding Auditing Strategies	ZHANG Qiang(105)

---

[本期执行编辑:王丽爱]

[本期英文译校:钟文]