



# 南京审计大学学报

(原《南京审计学院学报》)

JOURNAL OF NANJING AUDIT UNIVERSITY

- CSSCI扩展版来源期刊
- 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

5

2017

# 南京审计大学学报

(原《南京审计学院学报》)

双月刊  
第14卷第5期(总第67期)  
2017年9月5日出版

## 目次

### 财税与贸易

“营改增”的减税效应

——基于DSGE模型的分析 ..... 白彦锋,陈珊珊(1)

国家治理现代化中政府预算公开的转型过程与制度障碍 ..... 吕凯波,王 聪,邓淑莲,何秋仙(10)

### 企业管理

分析师跟踪、内部控制缺陷与机构投资者持股 ..... 林钟高,陈 曦(22)

真实盈余管理对企业未来经营绩效影响的实证研究 ..... 马广奇,韩 洋(35)

### 国民经济

基于组织生态视角的创意产业集群形成机制研究 ..... 段 杰,龙 翔(48)

中国工业行业资本-劳动替代弹性估计及影响因素研究 ..... 潘 闽,张 鹏,张自然(58)

### 会计与审计

依法审计定性、规则悖反与救助机制

——兼论新常态下的依法审计定性 ..... 郑石桥,朱 霖(70)

环境不确定性、内部控制质量与会计信息可比性 ..... 潘 临,朱云逸,游 宇(78)

### 金融与保险

利率风险、违约风险与净利差

——基于门限回归的实证分析 ..... 陈 清,张海军,胡 星(89)

金融集聚促进了技术创新吗? ..... 李胜旗,邓细林(102)

## MAIN CONTENTS NO.5 2017

---

|                                                                                                                                                          |                                                    |
|----------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------|
| The Tax Reduction Effect of “Replacing the Business Tax with the Value-added Tax”: An Analysis Based on DSGE Model .....                                 | BAI Yanfeng, CHEN Shanshan(1)                      |
| The Transition Process and Institutional Obstacles of Government Budget Information Disclosure in the Process of National Governance Modernization ..... | LYU Kaibo, WANG Cong, DENG Shulian, HE Qiuxian(10) |
| Analyst Tracking, Internal Control Deficiency and Institutional Ownership .....                                                                          | LIN Zhonggao, CHEN Xi(22)                          |
| An Empirical Study of the Impact of Real Earnings Management on Future Operational Performance .....                                                     | MA Guangqi, HAN Yang(35)                           |
| A Research on the Formation Mechanism of Creative Industry Cluster in the Perspective of Organizational Ecology .....                                    | DUAN Jie, LONG Hu(48)                              |
| An Estimation of the Capital-Labor Substitution Elasticity and Its Influencing Factors in China’s Industrial Sector .....                                | PAN Min, ZHANG Peng, ZHANG Ziran(58)               |
| Qualitative Auditing by Law, Regulation Antinomy, and Salvage Mechanism: A Concurrent Discussion on Auditing by Law under New Normal Period .....        | ZHENG Shiqiao, ZHU Ji(70)                          |
| Environmental Uncertainty, Internal Control Quality and Accounting Information Comparability .....                                                       | PAN Lin, ZHU Yunyi, YOU Yu(78)                     |
| Interest Rate Risk, Default Risk and Net Income Margin: An Empirical Analysis Based on Threshold Regression .....                                        | CHEN Qing, ZHANG Haijun, HU Xing(89)               |
| Has Financial Agglomeration Promoted Technological Innovation? .....                                                                                     | LI Shengqi, DENG Xilin(102)                        |

---