



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
- 全国中文核心期刊
- 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

6

2018

南京审计大学学报

(原《南京审计学院学报》)

双月刊
第15卷第6期(总第74期)
2018年11月5日出版

目次

会计与审计·纪念改革开放40周年专题

- 市场经济导向下的国家审计职责优化研究 许莉(1)
- 国家审计是否带来了财政资金安全?
——来自地方审计机关的经验证据 王静,包翰林(10)
- 环境信息披露质量影响债务融资成本吗?
——来自我国环境敏感型行业上市公司的经验证据 高宏霞,朱海燕,孟樊俊(20)

国民经济

- 与收入相关的健康不平等及其动态分解
——基于中国老年群体的实证研究 王洪亮,朱星姝,陈英哲(29)
- 产业集聚与居民住房支付能力
——基于省级面板数据的实证研究 赵敏,马周剑(39)
- 税收政策对我国制造业创新激励的影响研究 张继彤,朱佳玲(47)

企业管理

- 政策不确定性与企业资本结构决策
——来自中国A股市场的经验证据 赵自强,吴敏茹(55)
- 异质机构投资者对高管薪酬的影响研究
——来自A股上市公司的经验数据 夏芸,玉琦彤(64)
- 国有资本经营预算能够提高地方国有企业投资效率吗? 曾昌礼(73)

金融与保险

- 特许权价值、最优关闭策略和存款保险定价 孙杨,王伟,王焱(81)
- FDI对减贫效应的实证研究
——基于我国金融发展门槛变量的分析 刘阳,徐杨(89)
- 金融素养、金融资产配置与投资组合有效性 秦海林,李超伟,万佳乐(99)

MAIN CONTENTS NO.6 2018

A Research on the Optimization of State Auditing Responsibility under the Guidance of Market Economy	XU Li(1)
Does State Audit Bring Financial Fund Security? Empirical Evidence from Local Auditing Offices	WANG Jing, BAO Hanlin(10)
Does the Quality of Environmental Information Disclosure Affect the Cost of Debt Financing? Empirical Evidence from Listed Companies in China's Environmentally Sensitive Industries	GAO Hongxia, ZHU Haiyan, MENG Fanjun(20)
Income-related Health Inequality and Its Dynamic Decomposition: An Empirical Study Based on the Elderly Population in China	WANG Hongliang, ZHU Xingshu, CHEN Yingzhe(29)
Industrial Agglomeration and Housing Affordability: An Empirical Research Based on Provincial Panel Data	ZHAO Min, MA Zhoujian(39)
A Study on the Incentive Effect of Tax Policies on Chinese Manufacturing Innovation	ZHANG Jitong, ZHU Jialing(47)
Policy Uncertainty and Capital Structure Decision-making: Empirical Evidence from A-share Market in China	ZHAO Ziqiang, WU Minru(55)
A Study on the Impact of Heterogeneous Institutional Investors on Executive Compensation: Empirical Evidence from A-share Listed Companies	XIA Yun, YU Qitong(64)
Can State-owned Capital Budget Improve the Investment Efficiency of Locally Administered State-owned Enterprises?	ZENG Changli(73)
Franchise Value, Optimal Closing Strategy and Deposit Insurance Pricing	SUN Yang, WANG Wei, WANG Ye(81)
An Empirical Study on the Effect of FDI on Poverty Reduction: An Analysis Based on the Threshold Variables of Financial Development in China	LIU Yang, XU Yang(89)
Financial Literacy, Financial Asset Allocation and Portfolio Effectiveness	QIN Hailin, LI Chaowei, WAN Jiale(99)