

南京审计大学学报

双月刊
第17卷第1期(总第81期)
2020年1月5日出版

目次

会计与审计

地区腐败与异常审计费用

——基于异质性视角的实证分析·····朱宏泉, 陈双燕 (1)

审计师工作量压力与盈余质量

——基于门槛模型的研究·····闫焕民, 王子佳, 王浩宇, 严泽浩 (13)

管理层权力、审计委员会主任-高管私人关系与会计信息质量·····黄芳, 张莉芳 (25)

企业风险承担是否提升了审计收费水平?·····张鑫, 乔贵涛, 王亚茹 (34)

金融与保险

上市公司股票简称频繁变更的经济后果研究

——基于信号发送方与接收方二维视角的检验·····龙月娥, 林翠梁 (45)

金融开放、技术创新与产业结构调整

——基于中等收入国家的分析·····鲍星 (54)

企业管理

高管农业行业专长与生物资产信息披露质量

——基于我国农业上市公司2007—2016年的经验证据

·····谢帮生, 刘梅娟, 全进, 易雨婷, 魏远竹 (62)

股权激励强度谁主沉浮?

——基于不同控制环境下的高管权力与能力视角·····于谦龙, 孙蔚然, 何强 (73)

国民经济

生产性服务业集聚、房价上涨与地区绿色经济效率提升

——基于中国大中型城市数据的实证分析·····胡绪华, 陈默 (82)

资本市场扭曲与绿色经济效率

——基于空间杜宾模型的实证分析·····沙依甫加玛丽·肉孜, 邓峰 (93)

“一带一路”专题

“一带一路”沿线省域绿色投资效率评价研究·····陈祖华, 何兆钰 (103)

MAIN CONTENTS NO. 1 2020

- Regional Corruption and Abnormal Audit Fees: An Empirical Analysis Based on Heterogeneity Perspective
.....ZHU Hongquan, CHEN Shuangyan (1)
- Auditors' Workload Pressures and Earnings Quality: A Study Based on Threshold Model
..... YAN Huanmin, WANG Zijia, WANG Haoyu, YAN Zehao (13)
- Managerial Power, Personal Relationship between Director of Audit Committee & Senior Executive and Accounting Information Quality.....HUANG Fang, ZHANG Lifang (25)
- Does Enterprise Risk-taking Improve the Level of Audit Fees?
..... ZHANG Xin, QIAO Guitao, WANG Yaru (34)
- A Study on the Economic Consequences of Frequent Changes in Stock Abbreviations of Listed Companies: An Inspection Based on Two-dimensional Perspective of Signal Sender and Receiver
.....LONG Yue'e, LIN Cuiliang (45)
- Financial Opening, Technological Innovation and Industrial Structure Adjustment: An Analysis Based on Middle-income Countries.....BAO Xing (54)
- Executive Expertise in Agriculture Industry and Quality of Information Disclosure of Biological Assets: Based on Empirical Evidence from China's Agricultural Listed Companies from 2007 to 2016
.....XIE Bangsheng, LIU Meijuan, QUAN Jin, YI Yuting, WEI Yuanzhu (62)
- What Determines the Intensity of Equity Incentive? From the Perspective of Executive Power and Ability under Different Control Environments.....YU Qianlong, SUN Weiran, HE Qiang (73)
- Agglomeration of Productive Service industry, Rise of Housing Price and Efficiency Improvement in Regional Green Economy: An Empirical Study Based on the Data of Large and Medium-sized Cities in China
..... Xuhua, CHEN Mo (82)
- Distortion of Capital Market and Efficiency of Green Economy: An Empirical Analysis Based on Spatial Durbin Model.....Saevjiamarie Rozi, DENG Feng (93)
- A Study on the Evaluation of Green Investment Efficiency in Provinces along "The Belt and Road"
.....CHEN Zuhua, HE Zhaoyu (103)
-