



南京审计大学学报

JOURNAL OF NANJING AUDIT UNIVERSITY

- CSSCI扩展版来源期刊
- 全国中文核心期刊
- 中国人文社会科学期刊AMI综合评价（A刊）扩展期刊
- RCCSE中国核心学术期刊
- 全国高校社科精品期刊
- 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

2

2022

南京审计大学学报

双月刊
第19卷第2期(总第94期)
2022年3月5日出版

目次

“深入学习贯彻党的十九届六中全会精神”专栏

中国共产党百年工业化思想的历史回顾与经验总结 吕健, 陆宣(1)

会计与审计

独立监事能减少企业违规行为吗?

——基于“四大”审计的中介效应分析 易颜新, 王榕, 叶继英(9)

高管财务背景与审计师选择 张天宇, 邓雅双(19)

企业创新与异常审计费用关系研究 聂晓(29)

企业管理

儒家文化的当代价值与企业内部控制有效性

——中国企业管理文化与制度的适配 张璇, 舒纓淇(39)

战略激进、市场化进程与企业融资约束

——基于A股制造业上市公司的实证数据 宫兴国, 于月莉, 林春雷(50)

金融与保险

ESG表现与企业金融化

——内外监管双“管”齐下的调节效应 潘海英, 朱忆丹, 新夫(60)

“子强母弱”型集团与上市公司金融化水平 黄贤环, 刘梦童(70)

社会资本与非金融企业影子银行化 刘琳, 王金凤(80)

国民经济

重大突发公共卫生事件背景下企业捐赠对股价的影响

——基于企业异质性的分组检验 吕英, 张凤琪(91)

经济发展对城市基建和外商投资的创新门槛效应研究 陈大峰, 陈媛, 李昆(102)

MAIN CONTENTS NO.2 2022

The Historical Retrospect and Experience Summary of the Industrialization Thought of the Communist Party of China in the Past Century	LYU Jian, LU Xuan(1)
Can Independent Supervisors Reduce Corporate Violations? ——Analysis of the Intermediate Effect Based on the “Big Four” Auditing	YI Yanxin, WANG Rong, YE Jiying(9)
Corporate Executives with Financial Background and Auditor Choice	ZHANG Tianyu, DENG Yashuang(19)
Research on the Relationship between Enterprise Innovation and Abnormal Audit Fee	NIE Xiao(29)
The Contemporary Value of Confucian Culture and Effectiveness Enterprise Internal Control ——Adaptation of Culture and System of Management in Chinese Enterprises	ZHANG Xuan, SHU Yingqi(39)
Strategic Radicalization, Marketization Process and Enterprise Financing Constraints ——Based on the Empirical Data of A-share Manufacturing Listed Companies	GONG Xingguo, YU Yueli, LIN Chunlei(50)
ESG Performance and Corporate Financialization ——The Regulatory Effect of Both Internal and External Supervision	PAN Haiying, ZHU Yidan, XIN Fu(60)
“strong subsidiary and weak parent” Group and the Financialization Level of Listed Companies	HUANG Xianhuan, LIU Mengtong(70)
Social Capital and the Shadow Banking of Non-Financial Enterprises	LIU Lin, WANG Jinfeng(80)
The Impact of Corporate Donations on Stock Price in the Context of Major Public Health Emergency ——Group Test Based on Enterprise Heterogeneity	LYU Ying, ZHANG Fengqi(91)
Research on the Innovation Threshold Effect of Economic Development on Urban Infrastructure and Foreign Investment	CHEN Dafeng, CHEN Yuan, LI Kun(102)