



# 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

5

2022

# 南京审计大学学报

双月刊  
第19卷第5期(总第97期)  
2022年9月5日出版

## 目次

### 会计与审计

- 盈余管理、审计意见与信贷期限 ..... 温军,杨获(1)
- 公司诉讼风险与关键审计事项文本相似度 ..... 黄溶冰,段明利(12)
- 非强制性税收征管会影响企业审计收费吗?  
——来自纳税信用评级的证据 ..... 李世辉,林宁,雷新途(23)
- 行业经营性信息披露与审计师选择 ..... 赵玲,黄昊(33)

### 企业管理

- 创业导向、即兴能力与国际创业绩效的关系研究 ..... 苏德金,杜启霞(43)
- 市场竞争环境、研发支出异常削减逆转与经营业绩 ..... 郭慧婷,刘莹(53)

### 金融与保险

- 随机事件冲击下的金融预期事件分析:模型与实证 ..... 周伟,罗丹雪(63)
- 空间外溢视域下数字金融影响城镇居民消费的机制 ..... 徐振宇,徐超,陈昱州(71)

### 国民经济

- 数字经济赋能城乡协调发展的实证研究 ..... 郭守亭,张旺虎,熊颖(81)
- 服务业开放与制造业出口技术复杂度 ..... 陈晓华,邓贺,陈航宇(90)
- 产业政策优化调整能否缓解企业“脱实向虚”?  
——基于双重差分模型的分析 ..... 成群蕊,俞毛毛(101)

## MAIN CONTENTS NO.5 2022

---

Earnings Management, Audit Opinion and Credit Duration .....	WEN Jun, YANG Di(1)
Company Litigation Risk and Text Similarity of Key Audit Matters .....	HUANG Rongbing, DUAN Mingli(12)
Do Non-compulsory Tax Enforcement Affect Corporate Audit Fees? ——Evidence From Tax-paying Credit Ratings .....	LI Shihui, LIN Ning, LEI Xintu(23)
Industry Operating Information Disclosure and Auditor Choice .....	ZHAO Ling, HUANG Hao(33)
Research on the Relationship Between Entrepreneurial Orientation, Improvisational Capability and International Entrepreneurial Performance .....	SU Dejin, DU Qixia(43)
Market Competition Environment, Abnormal Reduction in R&D Spending Reversal and Operating Performance .....	GUO Huiting, LIU Ying(53)
Analysis of Financial Expected Events under Random Event Shock: Model and Empirical Study .....	ZHOU Wei, LUO Danxue(63)
Mechanisms of the Effect of Digital Finance on Urban Residents' Consumption from the Perspective of Spatial Spillover .....	XU Zhenyu, XU Chao, CHEN Yuzhou(71)
An Empirical Study on the Coordinated Development of Urban and Rural Areas Empowered by Digital Economy .....	GUO Shouting, ZHANG Wanghu, XIONG Ying(81)
The Opening of Service Industry and Technological Complexity of Chinese Manufacturing Export .....	CHEN Xiaohua, DENG He, CHEN Hangyu(90)
Can Optimization of Industrial Policy Alleviate the Deviation of Enterprises from Real to Virtual Economy? ——Analysis Based on the Difference-in-difference Model .....	CHENG Qunrui, YU Maomao(101)