



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

2023

南京审计大学学报

双月刊
第20卷第2期(总第100期)
2023年3月5日出版

目次

深入学习贯彻党的二十大精神

政府环境绩效审计助力水污染防治的效应研究

——基于“三河三湖”显性中介的分析····· 徐志耀,袁璐,李清骋,陈磊蕊(1)

审 计

非金融企业委托贷款影响审计定价吗?····· 窦炜,王世豪,石佳鑫(12)

国家审计能否抑制非金融国有企业影子银行业务?····· 王家华,赖才林(22)

数字化转型提升了上市公司信息披露质量吗?····· 徐子尧,庞月维,张莉沙(33)

企 业 管 理

数字经济发展何以提高企业全要素生产率?····· 江三良,李宁宁(43)

企业战略差异会影响股价同步性吗?

——来自我国A股资本市场的经验数据····· 曹爱军,杨阳阳(53)

金 融 与 会 计

宏观经济增长、高管持股与营运资金融资策略····· 王明虎,郑泽旗(63)

累积投票制强制执行能否保护中小股东利益?

——基于断点回归的实证检验····· 孙凤娥(72)

国 民 经 济

金融发展、需求侧市场变迁与贸易收支····· 史恩义,张伟,侯文静(83)

流通领域技术进步、分工发展与消费多样化福利····· 杨龙志,魏征(94)

环境治理、技术进步与绿色经济发展绩效····· 何雄浪,白玉(103)

MAIN CONTENTS NO.2 2023

Research on the Effect of Government Environmental Performance Audit on Water Pollution Prevention and Control; Analysis Based on the Explicit Mediation of “Three Rivers and Three Lakes”	XU Zhiyao, YUAN Lu, LI Qingpin, CHEN Leirui(1)
Do Non-financial Entrusted Loans Affect Audit Pricing?	DOU Wei, WANG Shihao, SHI Jiaxin(12)
Can National Audit Restrain Shadow Banking Business of Non-financial State-owned Enterprises?	WANG Jiahua, LAI Cailin(22)
Does Digital Transformation Improve Information Disclosure Quality of the Listed Companies?	XU Ziyao, PANG Yuewei, ZHANG Lisha(33)
How Can the Development of Digital Economy Improve Total Factor Productivity of Enterprises?	JIANG Sanliang, LI Ningning(43)
Does Enterprise Strategy Difference Affect Stock Price Synchronicity?: Empirical Data from Chinese A-share Capital Market	CAO Aijun, YANG Yangyang(53)
Macroeconomic Growth, Senior Executives Shareholding and Working Capital Financing Strategies	WANG Minghu, ZHENG Zeqi(63)
Can the Compulsory Enforcement of Cumulative Voting System Protect the Interests of Minority Shareholders?: Empirical Evidence from Regression Discontinuity Analysis	SUN Feng'e(72)
Financial Development, Demand-side Market Change and Trade Balance	SHI Enyi, ZHANG Wei, HOU Wenjing(83)
Technological Progress in Circulation Field, Division of Labor Development and Welfare of Diversified Consumption	YANG Longzhi, WEI Zheng(94)
Environmental Governance, Technological Progress and Development Performance of Green Economy	HE Xionglang, BAI Yu(103)