

CSSCI 来源期刊
全国中文核心期刊
全国高校精品社科期刊
江苏省一级期刊
华东地区优秀期刊

全国中文经济学类会计学科核心期刊
人大复印报刊资料重要转载来源期刊
江苏省期刊方阵优秀期刊
RCCSE 中国核心学术期刊
中国知识资源总库·社会科学期刊精品库期刊

审计与经济研究

JOURNAL OF AUDIT & ECONOMICS

南京审计大学 主办

2019.5

审计与经济研究

双月刊
第34卷第5期(总第189期)
2019年9月1日出版

目次

国家审计理论建设专栏

革命根据地审计监督制度的特点、历史作用及启示

——以晋绥边区为例·····张晓玲 魏明孔 (01)

国家审计会影响低碳发展吗?

——基于中国省级面板数据的实证研究·····张龙平 李苗苗 陈丽红 (09)

政府审计能提升国企产能利用率吗?

——基于2010—2016年央企控股的上市公司面板数据的实证分析·····张曾莲 赵用雯 (22)

审计理论研究

共享审计能抑制并购商誉泡沫吗?

——来自中国上市公司的经验证据·····李璐 姚海鑫 (32)

管理层认知偏差与内部控制信息披露行为选择

——基于存在内部控制重大缺陷上市公司的两阶段分析·····许宁宁 (43)

企业金融化会影响审计师的风险决策吗?·····孙洪锋 刘嫦 (54)

财务与会计研究

大客户地理邻近性对供应商企业会计稳健性的影响研究·····程小可 宛晴 李昊洋 (65)

CSR信息披露质量与现金持有决策·····徐辉 周孝华 (75)

共有股东与企业创新投入·····严苏艳 (85)

经济与管理研究

农业人口转移、投入要素替代与乡村产业振兴·····张文武 (96)

客户依赖会影响税收筹划程度么?

——基于中国上市企业的实证检验·····谭庆美 耿佩璇 刘博玲 (107)

多任务委托代理模型下地方政府债务管理激励契约设计

——基于省级面板数据的实证检验·····胡才龙 魏建国 (118)

The Characteristics, Historical Function and Inspiration of Audit Supervision System in Revolutionary Base Area——A Case Study of Jin-Sui	ZHANG Xiaoling, WEI Mingkong (01)
Does the National Audit Affect the Low-carbon Development? Empirical Research Based on Provincial Panel Data in China	ZHANG Longping, LI Miaomiao, CHEN Lihong (09)
Can government audits increase the capacity utilization rate of state-owned enterprises? An Empirical Analysis Based on Panel Data of Listed Companies Holding by Central Enterprises in 2010—2016	ZHANG Zenglian, ZHAO Yongwen (22)
Can Shared Auditors Inhibit M&A Goodwill Bubbles? The Evidence from Chinese Listed Companies	LI Lu, YAO Haixin (32)
Management Cognitive Bias and Behavior Choice in Internal Control Information Disclosure: Two-stage Analysis of Listed Companies with ICMW	XU Ningning (43)
Does the Financialization of the Enterprise Affect the Risk Decision of the Auditors?	SUN Hongfeng, LIU Chang (54)
Research on the Influence of Geographical Proximity of Large Customers on the Suppliers' Accounting Conservatism	CHENG Xiaoke, WAN Qing, LI Haoyang (65)
CSR Information Disclosure Quality and Cash Holding Decision	XU Hui, ZHOU Xiaohua (75)
Common Ownership and Corporate Innovation Input	YAN Suyan (85)
Rural Labor Force Immigration, Factor Substitution and Rural Industry Revitalization	ZHANG Wenwu (96)
Does Customer Dependence Affect Tax Planning? Evidence from Chinese Listed Firms	TAN Qingmei, GENG Peixuan, LIU Boling (107)
Design of Incentive Contract on Local Governments' Debt Management under Multi-task Principal-Agent Model: An Empirical Test Based on Provincial Panel Data	HU Cailong, WEI Jianguo (118)
