

CSSCI 来源期刊
全国中文核心期刊
全国高校社科名刊
全国一级期刊
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

2022.4

审计与经济研究

双月刊
第37卷第4期(总第206期)
2022年7月1日出版

目 次

“深入学习贯彻党的十九届六中全会精神”专栏

- 中国共产党领导的审计整改制度:回顾与思考 沈 玲(01)

国家审计理论建设专栏

- 领导干部自然资源资产离任审计能提升政府环境治理执行力吗? 黄溶冰,谢晓君(09)

国家审计与内部控制对国企资产价值的作用研究

- 基于保值增值视角 贺星星,胡金松(21)

审计理论研究

- 年报监管问询、非控股大股东退出威胁与审计费用 张月玲,唐 正(33)

关键审计事项披露与企业会计稳健性

- 基于准自然实验和文本分析的证据 王宏涛,曹文成,王一鸣(43)

严监管与审计质量改善

- 基于证监会138号《新规》的自然实验 楼雯倩,吴 斌,张雪莹(57)

财务与会计研究

- 并购商誉、商誉减值与股票错误定价 王生年,黄兰兰(66)

社会监督力度与捐赠管理模式

- 基于上市公司对外捐赠的理论与实证 顾振华,高翔,王展(76)

- 企业国际化战略与管理层业绩预告准确度 朱 杰(90)

经济与管理研究

- 地方政府债务、银行信贷配置与制造业创新 刘喜和,叶 静,楼 倩(101)

- 普惠金融对产业结构升级的作用机制与效应研究 随力瑞,金 浩(110)

- 稳定客户可以降低企业的股价波动性吗? 彭 旋,张 翔(119)

Audit Rectification System Led by the Communist Party of China: Review and Reflection SHEN Ling(01)
Can Accountability Audit of Natural Resources Improve the Implementation Ability of Local Government's Environmental Governance?	HUANG Rongbing, XIE Xiaojun(09)
Research on the Role of National Audit and Internal Control on the Value of State-owned Enterprise Assets: Based on the Perspective of the Value Preservation and Appreciation	HE Xingxing, HU Jinsong(21)
Annual Report Regulatory Inquiries, Non-controlling Major Shareholder Exit Threats and Audit Fees ZHANG Yueling, TANG Zheng(33)
Key Audit Matters Disclosure and Corporate Accounting Conservatism: Evidence Based on Quasi-natural Experiments and Textual Analysis	WANG Hongtao, CAO Wencheng, WANG Yiming(43)
Strict Regulation and Improvement of Audit Quality: Natural Experiment Based on No. 138 New Regulation LOU Wenqian, WU Bin, ZHANG Xueying(57)
M&A Goodwill, Goodwill Impairment and Mispicing of Stock WANG Shengnian, HUANG Lanlan(66)
Public Oversight and Donation Management Model: Theory and Evidence from External Donation of Chinese Publicly Listed Companies	GU Zhenhua, GAO Xiang, WANG Zhan(76)
Corporate Internationalization Strategy and the Accuracy of Management Earnings Forecasts ZHU Jie(90)
Local Government Debt, Allocation of Credit Resources and Manufacturing Innovation LIUXihe, YE Jing, LOU Qian(101)
Research on the Mechanism and Effect of Inclusive Finance on the Upgrading of Industrial Structure SUI Lirui, JIN Hao(110)
Can Stabilizing Customers Reduce the Company's Stock Price Volatility? PENG Xuan, ZHANG Hao(119)
