

CSSCI 来源期刊  
全国中文核心期刊  
全国高校社科名刊  
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

2023.2

## 目次

### “深入学习贯彻党的二十大精神”专栏

研发人员和研发资本流动对区域创新绩效的影响机制研究

——以长三角为例 ..... 裴育 李秋梓(01)

### 国家审计理论建设专栏

国家审计与地区相对贫困治理

——基于2008—2017年市级面板数据的实证研究 ..... 祝遵宏 方毅峰 黄莎莎(14)

国家审计能抑制国有企业杠杆操纵吗? ..... 马勇 徐晨阳 吴兴宇(24)

### 审计理论研究

非CEO高管独立性的治理效应

——基于审计定价的证据 ..... 王洋洋 刘佳旋 张蕊(34)

审计监督的财政治理效应研究

——基于省以下地方审计机关人财物管理改革的准自然实验 ... 化汝婷 周克清 杨进(45)

### 财务与会计研究

供应商竞争与企业创新:鹬蚌相争,渔翁得利? ..... 王生年 许阳 赵爽(56)

环保处罚与企业现金持有

——基于中国上市公司的经验证据 ..... 任颢 肖有智(67)

产品市场竞争能抑制超额商誉吗? ..... 赵彦锋 来培德 王孟孟(78)

非国有股东治理与企业风险承担水平

——来自国有企业混合所有制改革的经验证据 ..... 洪金明 刘晗 王宁(87)

### 经济与管理研究

中央环保督察、地方政府竞争与企业环保投资 ..... 吴勋 陈曦(97)

数字经济发展与绿色全要素生产率提升 ..... 张建 王博(107)

商誉减值影响了企业创新质量吗? ..... 谭瑾 权小锋 徐光伟 罗正英(116)

---

Research on the Influence Mechanism of R&D Personnel and R&D Capital Flow on Regional Innovation Performance: Taking the Yangtze River Delta as an Example .....	PEI Yu, LI Qiuqi(01)
Government Audit and Regional Relative Poverty Governance: An Empirical Study Based on City Panel Data From 2008 to 2017 .....	ZHU Zunhong, FANG Yifeng, HUANG Shasha(14)
Can National Audit Constrain the State-Owned Enterprises' Leverage Manipulation? .....	MA Yong, XU Chenyang, WU Xingyu(24)
Governance Effects of Non-CEO Executive Independence: Evidence Based on Audit Pricing .....	WANG Yangyang, LIU Jiakuan, ZHANG Rui(34)
Research on the Fiscal Governance Effect of Audit Supervision: A Quasi-Natural Experiment Based on the Independent Reform of Audit Supervision .....	HUA Ruting, ZHOU Keqing, YANG Jin(45)
Supplier Competition and Enterprise Innovation: "The Third Party Benefits From the Fight?" .....	WANG Shengnian, XU Yang, ZHAO Shuang(56)
Environmental Penalty and Corporate Cash Holding: Evidence from Listed Firms in China .....	REN Ting, XIAO Youzhi(67)
Can Product Market Competition Inhibit Excess Goodwill? .....	ZHAO Yanfeng, LAI Peide, WANG Mengmeng(78)
Governance of Non-state-owned Shareholders and Risk-taking Level of Enterprises: Empirical Evidence from the Reform of Mixed Ownership of State-owned Enterprises .....	HONG Jinming, LIU Han, WANG Ning(87)
Central Environmental Protection Inspector, Local Government Competition and Enterprise Environmental Investment .....	WU Xun, CHEN Xi(97)
Development of Digital Economy and Improvement of Green Total Factor Productivity .....	ZHANG Jian, WANG Bo(107)
Does Goodwill Impairment Affect the Quality of Enterprise Innovation? .....	TAN Jin, QUAN Xiaofeng, XU Guangwei, LUO Zhengying(116)

---