

CSSCI 来源期刊  
全国中文核心期刊  
全国高校权威社科期刊  
RCCSE 中国核心学术期刊

中国人文社会科学期刊AMI综合评价(A类)核心期刊  
中国国际影响力优秀学术期刊  
人大复印报刊资料重要转载来源期刊  
华东地区优秀期刊

# 审计与经济研究

JOURNAL OF AUDIT & ECONOMICS

南京审计大学 主办

2025.2

# 审计与经济研究

双月刊  
第40卷第2期(总第222期)  
2025年3月1日出版

## 目次

### 中国审计学自主知识体系

- 进一步深化改革 推进中国内部审计制度完善和发展 ..... 秦荣生(1)
- 中国省级审计机关内部组织结构及其变迁的基本特征和理论逻辑 ..... 郑石桥 李媛媛(9)

### 审计理论

- 中美跨境会计审计监管冲突:两次危机、深层逻辑与调和路径 ..... 李文文 韩洪灵 陈汉文(17)
- 出具非标准审计意见对签字注册会计师声誉的影响 ..... 肖静莹 伍利娜(27)
- 被审计单位数字并购对审计费用的影响 ..... 李明 王卫 左静静(41)
- 企业未来产业布局与审计定价 ..... 杨德明 卫晓明(52)

### 财务与会计

- 盈利性导向下分类改革对商业类国有企业经营绩效的影响研究 ..... 袁晓玲 王恒旭 赵 锴(64)
- ESG 评级能抑制大股东掏空行为吗?  
——基于我国 A 股上市公司的实证研究 ..... 李志辉 魏 斌 陈海龙(73)
- 税收征管独立性与企业杠杆操纵  
——基于国地税合并的准自然实验 ..... 孙泽宇 王改便 孙 凡(85)

### 经济与管理

- 社保入税能否抑制企业“脱实向虚”? ..... 曹 越 杨 萍 肖艳芳(96)
- 产融结合退出如何影响企业数字化转型? ..... 曹智铭 牛 彪(109)
- 政府数字化转型与企业创新  
——基于大数据治理机构改革的准自然实验 ..... 余思明 王 蕊 王得力(118)

Further Deepen the Reform and Promote the Improvement and Development of China's Internal Audit System  
..... QIN Rongsheng(1)

The Basic Characteristics and Theoretical Logic of the Internal Organizational Structure and Changes of  
Provincial Audit Institutions in China ..... ZHENG Shiqiao, LI Yuanyuan(9)

Cross Border Accounting and Audit Supervision Conflict Between China and the United States; Two Crises,  
Deep-rooted Logic, and Paths to Reconciliation ..... LI Wenwen, HAN Hongling, CHEN Hanwen(17)

The Effect of Issuing Modified Audit Opinions on the Reputation of Signature CPAs  
..... XIAO Jingxuan, WU Lina(27)

The Impact of Digital Mergers and Acquisitions on Audit Fees  
..... LI Ming, WANG Wei, ZUO Jingjing(41)

Corporate Future Industry Layout and Audit Pricing ..... YANG Deming, WEI Xiaoming(52)

Research on the Impact of Classification Reform on Business Performance of Commercial State-owned  
Enterprises under Profitability Orientation ..... YUAN Xiaoling, WANG Hengxu, ZHAO Kai(64)

Do ESG Ratings Inhibit Tunneling Behavior of Major Shareholders? An Empirical Study on A-share Listed  
Companies in China ..... LI Zhihui, WEI Bin, CHEN Hailong(73)

Tax Collection Independence and the Leverage Manipulation of Enterprises; Quasi-Natural Experiment Based  
on Merger of STB and LTBs in China ..... SUN Zeyu, WANG Gaibian, SUN Fan(85)

Can Tax on Social Security Inhibit Enterprises from "Moving from Real to Virtual"?  
..... CAO Yue, YANG Ping, XIAO Yanfang(96)

How Does the Exit of the Integration of Industry and Finance Affect the Digital Transformation of Enterprises?  
..... CAO Zhiming, NIU Biao(109)

Government Digital Transformation and Enterprise Innovation; A Quasi Natural Experiment Based on Big  
Data Governance Institution Reform ..... YU Siming, WANG Rui, WANG Deli(118)

---