

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刊)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

2025.6

### 中国审计学自主知识体系

- 中国审计伦理的制度化建构:传统文化基因与现代治理逻辑 ..... 周立云 田 瑶(1)
- 中国特色社会主义审计理论的“链式”治理诠释
- 国家审计、国企信用与中小企业融资纾困 ..... 徐玉华 刘梦娜 王浚丞(10)

### 审 计 理 论

- 政府财会监督与关键审计事项信息含量
- 基于文本相似度视角 ..... 李 英 肖君尚 洪金明(20)
- 高管宏观经济认知与审计收费 ..... 熊凌云 彭林鑫 杨李娟(30)
- 我国审计机构虚假陈述民事责任的二元配置 ..... 王 东(41)
- 以数强审:政府数据开放能否提升审计质量? ..... 彭 亮 印 栩 陈 旭(51)

### 财务与会计

- 混改背景下员工持股计划的公司治理效应
- 基于内部控制质量视角 ..... 孙 丽 刘 滔(62)
- 财务柔性对企业可持续发展的影响:垫脚石抑或绊脚石? ..... 陆冠廷 李秉祥(72)
- 面面俱到还是顾此失彼:机构投资者“分心”与企业并购溢价 ..... 吴 倩 黄鑫凤 牛 璐(84)

### 经济与管理

- 信息披露监管模式改革能否推动供应链配置多元化?
- 来自行业信息披露指引的证据 ..... 黄宏斌 张玥杨 徐 静 郭 瑾(94)
- 技术竞争的公司治理效应
- 基于专利文本的指标测度与检验 ..... 董 礼 刘俊现 杨景涵 张 鑫(105)
- 财政支持普惠金融改革试点政策与民营企业高质量发展 ..... 类晓东 周 建(116)

---

|                                                                                                                                                                                          |                                                    |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------|
| The Institutionalized Construction of Audit Ethics in China: Traditional Cultural Genes and Modern Governance Logic .....                                                                | ZHOU Liyun, TIAN Yao(1)                            |
| The “Chain-Based” Governance Interpretation of China’s Socialist Audit Theory with Chinese Characteristics: National Auditing, SOE Credit, and SME Financing Relief .....                | XU Yuhua, LIU Mengna, WANG Juncheng(10)            |
| Government Accounting Supervision and Information Content of Key Audit Matters: Based on the Perspective of Text Similarity .....                                                        | LI Ying, XIAO Junshang, HONG Jinming(20)           |
| Macro-economic Cognition of Executives and Audit Fees .....                                                                                                                              | XIONG Lingyun, PENG Linxin, YANG Lijuan(30)        |
| Binary Configuration of Civil Liability for Misrepresentation by Accounting Firms in China .....                                                                                         | WANG Dong(41)                                      |
| Strengthening Audit Through Data: Can Government Data Openness Improve Audit Quality? .....                                                                                              | PENG Liang, YIN Xu, CHEN Xu(51)                    |
| Corporate Governance Effects of Employee Stock Ownership Plans in the Context of Mixed Ownership Reform: An Internal Control Quality Perspective .....                                   | SUN Li, LIU Tao(62)                                |
| The Impact of Financial Flexibility on Sustainable Development of Enterprises: Stepping Stone or Stumbling Block? .....                                                                  | LU Guanyan, LI Bingxiang(72)                       |
| Comprehensive or Compromised: Institutional Investor Distraction and M&A Premiums .....                                                                                                  | WU Qian, HUANG Xinfeng, NIU Lu(84)                 |
| Can the Reform of Information Disclosure Supervision Model Promote the Diversification of Supply Chain Configuration? Evidence from the Industry Information Disclosure Guidelines ..... | HUANG Hongbin, ZHANG Yueyang, XU Jing, GUO Jin(94) |
| Corporate Governance Effects of Technological Competition: Measurement and Testing Based on Patent Text .....                                                                            | DONG Li, LIU Junxian, YANG Jinghan, ZHANG Xin(105) |
| Fiscal Support for Inclusive Financial Reform Pilot Policy and the High-Quality Development of Private Enterprises .....                                                                 | LEI Xiaodong, ZHOU Jian(116)                       |

---