



南京审计大学学报

JOURNAL OF NANJING AUDIT UNIVERSITY

- CSSCI扩展版来源期刊
- 全国中文核心期刊
- 中国人文社会科学扩展期刊
- RCCSE中国核心学术期刊
- 全国高校社科精品期刊
- 全国高校名栏社科期刊
- 江苏省一级期刊
- “复印报刊资料”重要转载来源期刊
- 《中国学术期刊影响因子年报》统计源期刊

5

2020

南京审计大学学报

双月刊
第17卷第5期(总第85期)
2020年9月5日出版

目 次

会计与审计

- 区域文化、会计信息质量与审计意见 叶陈刚,初春虹,郑建明,闵志鹏(1)
机构持股、盈余质量与债务资本成本 黄晓波,梁诗佳,危思琦(9)
政府审计、内部控制与企业创新 刘西国,赵莹,李丽华(20)
利率市场化程度、审计师声誉与银行风险管理 王帆,陶媛婷(29)

企业管理

- “重奖轻罚”能推动企业创新吗?
——基于内部控制与内部治理调节作用的视角 易颜新,裘凯莉(40)
员工薪酬激励、知识能力与内部控制质量
——来自中国制造业上市公司的经验证据 罗艳梅(51)

金融与保险

- 农业保险服务乡村振兴战略的财政补贴制度创新
——基于“农业经营主体-保险公司-政府”的博弈分析 郑军,周宇轩(61)
劳工汇款与劳动生产率提升
——基于金融发展调节效应的研究 武力超,林澜,何春辉,卓文康(72)

国民经济

- 民营医院发展与个人医疗负担
——基于人口老龄化的面板门槛模型研究 裴育,贾邵猛(83)
文化分割、要素错配与区域经济增长 张新星,汪丽萍(93)
乡村振兴视域下的互联网金融对新农人创业绩效的影响
——基于安徽省调研数据的分析 严爱玲,江宏,郑书莉(103)

MAIN CONTENTS NO. 5 2020

Regional Culture, Accounting Information Quality and Audit Opinion	..... YE Chengang, CHU Chunhong, ZHENG Jianming, MIN Zhipeng(1)
Institutional Ownership, Earnings Quality and Cost of Debt Capital	..... HUANG Xiaobo, LIANG Shijia, WEI Siqui(9)
Government Audit, Internal Control and Enterprise Innovation	..... LIU Xiguo, ZHAO Ying, LI Lihua(20)
Interest Rate Liberalization, Auditor Reputation and Bank Risk Management	..... WANG Fan, TAO Yuanting(29)
Can “Heavy Reward and Mild Punishment” Promote Corporate Innovation? Based on the Perspective of Internal Control and Internal Governance	..... YI Yanxin, QIU Kaili(40)
Employee Compensation Incentive, Knowledge and Ability and Quality of Internal Control Quality: Empirical Evidence from Listed Manufacturing Companies in China	..... LUO Yanmei(51)
Innovation of Financial Subsidy System in Rural Revitalization Strategy of Agricultural Insurance Service: Game Analysis Based on “Agricultural Management Subject-Insurance Company-Government”	..... ZHENG Jun, ZHOU Yuxuan(61)
Labor Remittance and Improvement of Labor Productivity: A Research on the Regulatory Effect of Financial Development	..... WU Lichao, LIN Lan, HE Chunhui, ZHUO Wenkang(72)
Private Hospital Development and Individual Medical Burden: A Study on Panel Threshold Model Based on Population Aging	..... PEI Yu, JIA Shaomeng(83)
Cultural Segmentation, Factor Mismatch and Regional Economic Growth	..... ZHANG Xinxing, WANG Liping(93)
The Impact of Internet Finance on the Entrepreneurial Performance of New Farmers from the Perspective of Rural Revitalization: An Analysis Based on Survey Data of Anhui Province	..... YAN Ailing, JIANG Hong, ZHENG Shuli(103)
