

ISSN 1000-176X

2021年第11期 总第456期



2021 11

全国中文核心期刊  
中国人文社会科学核心期刊  
中国经济类核心期刊  
中文社会科学引文索引(CSSCI)来源期刊  
教育部高校哲学社会科学学报名栏期刊  
国家社会科学基金资助期刊

东北财经大学主办  
中国·大连

# 财经问题研究

RESEARCH ON FINANCIAL AND ECONOMIC ISSUES

钱学锋,高 婉. 新冠肺炎疫情与中国物价  
姚金伟,张钦晨. 政治商业周期及其中国化:理论发展与经验检验  
宗计川,等. 真实盈余管理:高管个性特征使然?  
马海涛,王斐然. 关于“十四五”时期我国税制结构的思考

CAIJING WENTI YANJIU

ISSN 1000-176X



万方数据



目次

经济观察

新冠肺炎疫情与中国物价 ..... 钱学锋, 高婉 (3)

理论研究

政治商业周期及其中国化: 理论发展与经验检验 ..... 姚金伟, 张钦晨 (18)

中国情境下领导纳谏行为的影响机理研究

——基于儒家伦理视角 ..... 姜秋爽, 贾慧婷, 高静美 (27)

产业组织

数字经济中竞争性垄断与算法合谋的治理困境 ..... 苏敏, 夏杰长 (37)

信贷失衡如何影响技术创新产出? ..... 吕承超, 王媛媛 (47)

金融与投资

真实盈余管理: 高管个性特征使然? ..... 宗计川, 谢泓潭, 陈艳 (55)

反腐政策为何能够提升企业业绩? ..... 张璇, 刘贝贝, 李春涛 (67)

赌博式心理、低价选择偏好与股票市场 Beta 异象 ..... 王庆石, 李蕙彤 (78)

财政与税收

关于“十四五”时期我国税制结构的思考 ..... 马海涛, 王斐然 (88)

经济高质量发展下财政分权的能源消费效应

——作用机理与经验分析 ..... 柴娟娟, 方来 (99)

公共管理

中国人力资本错配测度: 区域差异及影响因素 ..... 杨仲山, 谢黎 (109)

保障性住房居民福利认同、住房满意度与主观幸福感 ..... 踪程, 陈立文 (120)

# Contents

---

## Economic Observation

COVID-19 Outbreak With China's Prices ..... QIAN Xue-feng, GAO Wan ( 3 )

## Theoretical Studies

Political Business Cycle and Its Sinicization: Theoretical Development  
and Empirical Test ..... YAO Jin-wei, ZHANG Qin-chen ( 18 )

The Influencing Mechanism of Leaders' Accepting Opinions or Criticism in Chinese Context:  
Based on the Perspective of Confucian Ethics  
..... JIANG Qiu-shuang, JIA Hui-ting, GAO Jing-mei ( 27 )

## Industrial Organization

The Governance Dilemma of Competitive Monopoly and Algorithm Collusion  
in Digital Economy ..... SU Min, XIA Jie-chang ( 37 )

How Does Credit Imbalance Affect the Technological Innovation Output?  
..... LYU Cheng-chao, WANG Yuan-yuan ( 47 )

## Finance and Investments

Real Earnings Management: Caused by the Characteristics of  
Senior Executives Personality? ..... ZONG Ji-chuan, XIE Hong-tan, CHEN Yan ( 55 )

Why Can Anti-Corruption Policies Improve Corporate Performance?  
..... ZHANG Xuan, LIU Bei-bei, LI Chun-tao ( 67 )

Gambling Psychology, Preference for Low Priced Stocks  
and Beta Anomaly in Stock Market ..... WANG Qing-shi, LI Hui-tong ( 78 )

## Public Finance and Taxation

Reflections on the Tax System Structure of China  
During the 14th Five-Year Plan Period ..... MA Hai-tao, WANG Fei-ran ( 88 )

Impact of Fiscal Decentralization on Energy Consumption in the Context of  
High-Quality Economic Development:  
Mechanism and Empirical Analysis ..... CHAI Juan-juan, FANG Lai ( 99 )

## Public Administration

Measurement of Human Capital Mismatch in China:  
Regional Differences and Influencing Factors ..... YANG Zhong-shan, XIE Li ( 109 )

Welfare Recognition, Housing Satisfaction With Subjective Well-Being of  
Residents of Affordable Housing ..... ZONG Cheng, CHEN Li-wen ( 120 )