



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)