



ISSN 1671-6922

CN 35-1258/C

# 福建农林大学学报

JOURNAL OF FUJIAN AGRICULTURE  
AND FORESTRY UNIVERSITY

哲学社会科学版

PHILOSOPHY AND SOCIAL SCIENCES

ISSN 1671-6922



03>

9 771671 692238

第26卷 第2期 Vol.26 No.2

2023年3月 Mar., 2023

中国 福州 Fuzhou, China

2

## 目 次

### 学习贯彻党的二十大精神

- “重大时代课题”的生成逻辑、显著特征和解答方略 ..... 刘先春,佟 玲(1)

### 马克思主义理论研究

- 习近平关于森林“四库”的重要论述:生成机理、实践指向与重大意义.....

..... 陈 杰,罗贤宇,黄登良(8)

- 党员先进性建设的理论意蕴、历史递嬗与基本经验——以党章发展为视域

..... 郑博匀,李宝艳(15)

- 新时代大学生文化自信培育的路径探析 ..... 李 斯(23)

### 乡村振兴研究

- 乡土文化认同对农村大学生返乡创业意愿的影响 ..... 李诗和,许传新(28)

- 共同富裕背景下财政分权对城乡收入差距的影响——基于调节效应与

门槛效应的实证检验 ..... 蔡亚龙,廖添土,陈少晖(40)

## 经济管理

“营改增”政策试点对企业创新的影响——基于多时点双重差分模型的检验

..... 张超, 刘春园(52)

技术链与海洋碳汇渔业效率 ..... 毛伟, 王伟, 杜军(65)

外部线索对消费者有机茶购买意愿的影响 .....

..... 谢克孝, 马永强, 陈志丹(80)

数字化转型对企业可持续发展的影响——基于中国 A 股上市公司数据的

实证分析 ..... 张懿文, 余向群, 王海艳(89)

## 公共管理

基层社会数字化治理:价值、挑战与优化 ..... 沈菊生, 王子晨(98)

## 法律研究

小区名称权实践的困境与路径 ..... 宋伟哲(106)

## CONTENTS

### Study and carry out the spirit of the report of the 20th National Congress of CPC

The logic, distinctive features and answers to "major epochal questions" ..... LIU Xianchun, TONG Ling(1)

### Marxism theory

The formation mechanism, practical orientation and great significance of Xi Jinping's important exposition on "Four Reservoir" of forest ..... CHEN Jie, LUO Xianyu, HUANG Dengliang(8)

Theoretical implication, historical evolution and basic experience of Party membership's advanced nature construction — From the perspective of Party Constitution development ..... ZHENG Boyun, LI Baoyan(15)

A probe into the path of cultivating college students' cultural self-confidence in the new era ..... LI Si(23)

### Rural revitalization research

The effect of local cultural identity on rural college students' willingness to return home and start businesses ..... LI Shihe, XU Chuanxin(28)

The impact of fiscal decentralization on urban-rural income gap in the context of common prosperity — An empirical test based on moderating effect and threshold effect ..... CAI Yalong, LIAO Tiantu, Chen Shaohui(40)

### Economics and management

Research on the impact of the policy of "replacing business tax with VAT" on enterprise innovation — An empirical test based on Time-Varying DID Model ..... ZHANG Chao, LIU Chunyuan(52)

Technology chain and marine carbon sink fishery efficiency ..... MAO Wei, WANG Wei, DU Jun(65)

The influence of external cues on consumers' willingness to purchase organic tea ..... XIE Kexiao, MA Yongqiang, CHEN Zhidan(80)

The impact of digital transformation on the sustainable development of enterprises — An empirical analysis based on the data of Chinese A-share listed companies ..... ZHANG Yiwen, YU Xiangqun, WANG Haiyan(89)

### Public management

Digital governance of grassroots society: value, challenges and optimization ..... SHEN Jusheng, WANG Zichen(98)

### Legal research

Practical dilemma and paths of the right of residential name ..... SONG Weizhe(106)