

第35卷 总184期

2022|4期

期刊荣誉

中国人文社会科学核心期刊(扩展版)

中国核心学术期刊(RCCSE)

复印报刊资料重要转载来源期刊(2020年版)

# 广西财经学院 学报

JOURNAL OF GUANGXI UNIVERSITY OF FINANCE AND ECONOMICS

- 李正图.国有企业混合所有制改革:重大成就和历史经验  
——学习十九届六中全会《中共中央关于党的百年奋斗重大成就和历史经验的决议》
- 孙正,苏晓燕.中国省际增值税横向转移研究
- 申明浩,谭伟杰.控股股东股权质押对上市企业技术创新的影响研究

## 【深入学习贯彻党的十九届六中全会精神】

国有企业混合所有制改革:重大成就和历史经验

——学习十九届六中全会《中共中央关于党的百年奋斗重大成就和历史经验的决议》... 李正图(1)

## 【数字经济】

数字经济时代的互联网普及与中国家庭消费

——基于 CFPS2010-2018 数据的实证研究 ..... 席艳乐,付嘉伟,谭 智(18)

## 【财政金融】

中国省际增值税横向转移研究

..... 孙 正,苏晓燕(39)

政府补助对企业财务风险影响研究

——基于上市公司投资行为分析 ..... 杨彩林,刘秋红,戴 姣(49)

强制信息披露制度重大性标准的认定

..... 汪青松,伍雅琴(64)

## 【区域经济】

广西城市经济发展—旅游产业—生态环境耦合协调评价及其时空格局演变

..... 叶 莉,夏惟怡,钟 璇(76)

## 【工商管理】

控股股东股权质押对上市企业技术创新的影响研究

..... 申明浩,谭伟杰(90)

关系强度、吸收能力对中国高新企业双元创新的影响

..... 王花云,马 俊,廖凌风(104)

## 【公共管理】

共建共治共享社会治理格局下社会信用体系建设研究

..... 曹 向,叶秋志,印 剑(118)

---

---

## Contents

- Major achievements and historical experience of mixed ownership reform of state-owned enterprises: The study of *The resolution on the major achievements and historical experience of the party over the last hundred years at the 6th plenary session of the 19th central committee of the Communist Party of China* ..... LI Zhengtu(1)
- Study of internet penetration to China family consumption in the digital economy era: Empirical research based on data of CFPS2010–2018 ..... XI Yanle, FU Jiawei, TAN Zhi(18)
- Research on the horizontal transfer of value-added tax among provinces in China ..... SUN Zheng, SU Xiaoyan(39)
- The influence of government subsidy on enterprise finance risk : Based on the investment behavior of listed companies ..... YANG Cailin, LIU Qihong, DAI Jiao(49)
- The cognizance of the materiality standard of the compulsory information disclosure system ..... WANG Qingsong, WU Yaqin(64)
- Coupling coordination evaluation and temporal and spatial pattern evolution of economy, tourism and ecological environment in Guangxi's cities ..... YE Li, XIA Weiyi, ZHONG Xuan(76)
- Research on the influence of holding shareholder's equity pledge on listed companies' innovation ..... SHEN Minghao, TAN Weijie(90)
- Influence of tie strength and absorptive capacity on ambidextrous innovation of Chinese high-tech enterprises ..... WANG Huayun, MA Jun, LIAO Lingfeng(104)
- Research on the construction of social credit system under the pattern of the co-construction, co-governance and shared social governance ..... CAO Xiang, YE Qiuzhi, YIN Jian(118)