Q K 1 9 0 5 1 6 5

JIANGSU COMMERCIAL FORUM

国际刊号 ISSN1009-0061

国内刊号 CN32-1076/F

广告许可证 3200004980429

- ●中国人文社科(AMI)核心期刊扩展版期刊
- ●中国学术期刊综合评价数据库(知网)来源期刊
- ●中国学术期刊全文收录期刊
- ●中国学术期刊全文数据库收录期刊

### 要 目

江苏省商贸流通业改革开放40周年研究 国际会议目的地的城市竞争优势:杭州案例研究 基于经销商视角的集群品牌有效性实证研究 基于大数据时代消费者利益保护的金融审计研究 中国企业海外并购中企业文化力的锻造:要素与路径 北京市居民森林游憩满意度研究





# 江苏商论

创刊于1984年 2019年第1期(总第411期)

中国人文社科(AMI)核心期刊扩展版期刊 中国学术期刊综合评价数据库(知网)来源期刊 中国学术期刊全文收录期刊

中国学术期刊全文数据库收录期刊 国家首批认定学术期刊·全文经过中国知网检测

## 目 录

#### 商业经济 ShangYeJingJi

03 江苏省商贸流通业改革开放 40 周年研究

马明龙,薛茂云,潘宪生,王 波,居长志

12 改革开放 40 年商业业态发展变化分析

——以江苏苏州为例

张建华,贾文艺

15 国际会议目的地的城市竞争优势:杭州案例研究

薛

21 基于经销商视角的集群品牌有效性实证研究

何晓媛,朱斌杰,顾天艺等

25 儒商鼻祖子贡的经商之道与人生智慧

苗泽华

28 论徐州汉文化资源的开发与利用

房芳

31 企业社会责任对品牌资产的影响机制研究

许 青,李海友

35 论服务补救在酒店运营中的重要性

史余巧,全继刚

38 家电行业应收账款管理研究

----以海尔集团为例

侯玉洁,马丽卿

#### 电子商务 DianZiShangWu

40 基于大数据时代消费者利益保护的金融审计研究

冯国富.王 静

44 高校微信公众号平台运营策略探讨

黄颖.吴婷

47 农村网络营销不足与对策分析

窦天禛

49 县级政府视域下促进中小企业电商发展对策研究

苗慧勇

#### 国际商务 GuoJiShangWu

52 中国企业海外并购中企业文化力的锻造:要素与路径程达军

1220

58 浙江自由贸易试验区贸易便利化发展研究

----基于 AHP 模型的实证分析

李金果

64 基于自贸区建设的舟山民营企业发展研究

王 迪、郑丹丹、胡高福

#### 旅游经济 LuYouJingJi

68 北京市居民森林游憩满意度研究 毕赛云,韩玉婷

73 拙政园旅游解说满意度均值与年龄差异研究

张宏

82 九寨沟游客网络关注度与客流量互动关系研究

马丽君,胡汝佳

86 新常态下舟山海洋旅游业发展策略探索

丁六申.马丽卿

#### 商业财会 ShangYeCaiKuai

88 浅谈贸易战背景下政府审计的应对方式 谢吴越

92 镇级领导干部自然资源资产离任审计的若干思考

张文芊

96 环境绩效审计研究

——香港与深圳绩效审计案例的比较分析

袁怡晨

105 风险导向审计在企业内部审计中的应用 程子逸

108 我国资源环境审计的实施困境及解决措施 朱 叶

111 我国地方审计机关审计结果公告研究 沈雨婷

114 对财政扶贫资金审计的探讨

——基于相关审计结果公告 吕从东,李 慧

#### 商企管理 ShangQiGuanLi

118 山东省文化产业竞争力实证研究

——基于波特钻石模型和因子分析法

黄 诺,周升起

124 利用共词聚类分析我国海洋经济可持续发展研究 执占 教业 丽

127 舟山"海洋牧场"生态发展的优势和困难

朱文东,姜雨婷

128 审计全覆盖视角下的政府审计与内部审计联动研究

高 正张 民

131 浅析企业财务报表审计风险及防范措施

姜文心

133 论知识型员工激励的问题与措施 136 无锡赛晶太阳能有限公司市场营销战略研究

夏砚秋,王晓慧

#### 商业教育 ShangYeJiaoYu

138 对分课堂中讨论课内容的设计与实践

——以《商务谈判与推销技巧》课程为例

李鑫锋

#### JIANGSU COMMERCIAL FORUM

Started in 1984, No.1, 2019 (Sum No.411), Contents

#### Commercial Economy

- 03 Research on the 40th Anniversary of Reform and Opening up Jiangsu Province Commerce and Trade
- 12 Analysis on the Development and Changes of Commercial Format in the 40 Years of Reform And Openingup
  - ——Taking Suzhou, Jiangsu Province as an example
- 15 Urban Competitive Advantages of International Conference Destinations: Hangzhou Case Study
- 21 An Empirical Study on the Effectiveness of Cluster Brands Based on Dealer Perspective
- 25 The Business Way and Life Wisdom of Confucian Merchants by Zigong
- 28 On the Development and Utilization of Xuzhou Han Culture Resources
- 31 Research on the Influence Mechanism of Corporate Social Responsibility on Brand Equity
- 35 On the Importance of Service Recovery in Hotel Operation
- 38 Research on Accounts Receivable Management of Household Appliance Industry
  - ——Taking Haier Group as an example

#### Electronic Commerce

- 40 Financial Audit Research Based on the Protection of Consumer Interests in the Age of Big Data
- 44 Discussion on Operation Strategy of We Chat Public Number Platform in Colleges and Universities
- 47 Insufficient Rural Network Marketing and Counter measures
- 49 Research on the Countermeasures for the Development of E-commerce of SMEs under the Vision of County level Government

#### International Business

- 52 Chinese Enterprises' Culture Power Forging in Overseas M&As: Factors and Channels
- 58 Study on Trade Facilitation Development of China (Zhejiang) Pilot Free Trade Zone
  - ---- Empirical analysis based on AHP model
- 64 Research on the Development of Zhoushan Private Enterprises Based on the Construction of Free Trade Zone

#### Tourism Economy

- 68 Study on Urban Forest Recreation Satisfaction of Beijing Residents
- 73 Study on the Satisfaction Mean and Age Difference of Humble Administrator's Garden Tourism Interpretation
- 77 A Study on the Development Strategy of Tourism Characteristics of the Town Based on Tourist Satisfaction: a Case Study of Qintong, Taizhou

- 82 Study on the Interaction Relationship Between Tourists' Network Attention and Visitor Data in Jiuzhaigou
- 86 Exploration on the Development Strategy of Zhoushan Marine Tourism under the New Normal

#### Business Accounting

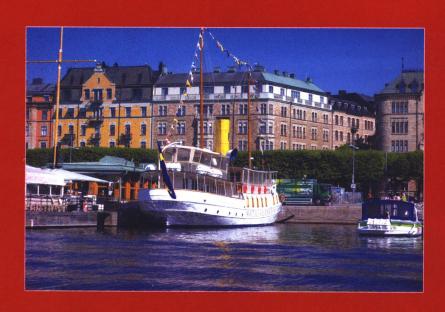
- 88 Talking about the Coping Style of Government Audit under the Background of Trade War
- 92 Thoughts on the Audit of the Departure of Natural Resources Assets of Township Leading Cadres
- 96 Research on Environmental Performance Auditing
  - ——A Comparative Analysis of Performance Audit Cases Between Hong kong and Shenzhen
- 99 Research on the Countermeasures to Improve the Financial Reporting System of Chinese Enterprises
- 102 Application of Principal Component Based RBF Kernel SVM in Financial Forecasting
- 105 Application of Risk-oriented Auditing in Enterprise Internal Audit
- 108 Difficulties and Solutions for the Implementation Of China's Resource and Environmental Audit
- 111 Research on Announcement of Audit Results of Local Auditing Organizations in China
- 114 Discussion on Auditing Financial Poverty Alleviation Funds
  - ——Announcement based on relevant audit results

#### Business Management

- 118 Empirical Study of Cultural Industry Competitiv eness in Shandong Province
  - ----Based on the Porter Diamond Model and Factor Analysis
- 124 Using Common Word Clustering to Analyze the Research Hotspots of Sustainable Development of China's Marine Economy
- 127 Advantages and Difficulties in the Ecological Development of Zhoushan "Marine Pasture"
- 128 Research on Government Audit and Internal Audit Linkage from the Perspective of Audit Full Coverage
- 131 Analysis on the Audit Risks and Preventive Measures of Enterprise Financial Statements
- 133 On the Problems and Measures of Knowledge-based Staff Motivation
- 136 Wuxi Saijing Solar Energy Co., Ltd. Marketing Strategy Research

#### Business Education

- 138 The practice and thinking of the design of discussion class in the PAD class
  - ——the "business negotiation and sales skills" course as an example



# Jiangsu Commercial Forum

Started in 1984, No.1, 2019 (Sum No.411), Published 20 Per Monty on the same day

Administrated by: Jiangsu Province Federation of Philosophy

and Social Sciences Circles

Sponsored by: Jiangsu Institute of Business Economics Joint Address: Zhongshan North Road 101 of Nanjing China

Postcode: 210009 Tel: 025-83321560

E-mail: jsslwb@163.com Editor in Chief: Wang Bo