

JIANGSU COMMERCIAL FORUM

国际刊号 ISSN1009-0061  
国内刊号 CN32-1076/F

# 江苏商论

2023/08

总第466期

投稿邮箱

jsslwb@163.com

广告许可证

3200004980429

ISSN 1009-0061



08

9 771009 006232

- 国家首批认定学术期刊A类
- 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
- 中国学术期刊全文数据库收录期刊
- 武汉大学RCCSE核心期刊扩展版期刊

基于文本分析法的酒店服务质量提升策略研究  
 全国统一大市场视角下的宏观调控综合协调制度思考  
 酒店管理专业的实践教学改革分析  
 基于网络评价的商务型酒店员工服务质量研究  
 数字经济下对发展“红旗渠”旅游产业的研究  
 在线医疗社区中患者择医行为影响因素研究综述



# 江苏商论

创刊于1984年 2023年第8期(总第466期)

国际刊号 ISSN1009-0061 国内刊号 CN32-1076/F

国家首批认定学术期刊 A 类  
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  
中国学术期刊全文数据库收录期刊  
武汉大学 RCCSE 核心期刊扩展版期刊  
全文经过中国知网检测和黑马校对

## 目 录

### 商业经济 Shang Ye Jing Ji

- 03 基于文本分析法的酒店服务质量提升策略研究  
——以南京河西奥体优越酒店为例 闵曙辉
- 09 全国统一大市场视角下的宏观调控综合协调制度思考  
尹志强
- 14 酒店管理专业的实践教学改革分析 唐玉兔,丁杰
- 18 聊城市居民体育消费的现状研究  
——以谷山盛景小区为例 董存彪
- 21 新医改背景下医药供应链创新研究综述 朱丽萍
- 24 基于网络评价的商务型酒店员工服务质量研究  
徐元诏,杨金华

### 交通物流 Jiao Tong Wu Liu

- 28 哈佛分析框架下的快递物流企业分析  
——以 S 公司为例 张丽君

### 国际商务 Guo Ji Shang Wu

- 31 国新能源股价与国际油价波动溢出效应研究 杨舒

### 旅游经济 Lu You Jing Ji

- 35 数字经济下对发展“红旗渠”旅游产业的研究 刘凯
- 38 湖南省旅游产业对区域经济的贡献研究  
张宇,孔祥仕,皇甫睿
- 42 新时期中国研学旅游的发展及对策研究 项园园
- 45 文旅结合助推乡村振兴  
——以新登镇为例 马振钢

### 服务经济 Fu Wu Jing Ji

- 49 产业融合视角下常州养老地产高质量发展路径研究  
——基于九洲金东方以及南广场安邸项目的调研  
李倩舒
- 53 人民城市重要理念下城市管理者思维的三维向度  
孟娟,魏崇辉
- 57 服务设计与创新研究评述 姜涛

### 商业财会 Shang Ye Cai Kuai

- 61 事业单位管理会计建设研究 褚晓晖
- 65 “营改增”以来制造业税收优惠政策效果研究  
——基于江苏 A 股上市公司数据的分析 张小燕

- 68 论实质课税原则适用的中立性 唐步龙,熊丹培

- 72 基于哈佛分析框架下医药企业的财务分析  
——以 Y 药业为例 员三晶

- 76 轻资产运营模式转型的财务绩效评价  
——以绿城中国为例 白倩茹,刘勇

- 79 化工行业上市公司环境会计信息披露问题研究  
——以 HF 公司为例 孟祥柔,杨颖红

### 商 经 管 理 Shang Jing Guan Li

- 83 区块链赋能制造业高质量发展研究 薛鸿飞
- 88 业财融合背景下企业全面预算管理研究  
——以 H 企业为例 连兵,谷晨,薛晶晶
- 91 “双碳”目标下企业碳绩效评价研究 林松池
- 94 企业提升管理沟通效果的策略研究 陈幼红
- 97 战略管理会计在企业中的应用  
——以云南白药企业为例 叶婷婷,陈亚兰,但雪

### 商业教育 Shang Ye Jiao Yu

- 100 大数据与会计专业中高本衔接人才培养模式研究  
侯春丽,杜君
- 104 融合 OBE 理念与“互联网+”技术的财务管理课程  
建设路径研究 李伟,曹宁
- 107 成渝双城背景下“区域-高校”会计学数字平台共创  
模式探究 廖方楠,廖菁,田子业
- 111 新征程下大学生选择新职业的影响因素与促进策略  
刘叶,王丁,李猛
- 114 高校就业困难毕业生精准帮扶机制研究 侯春秀
- 118 高校管理学课程思政建设路径探讨  
杨金海,汪尧珽,陈支武

### 热点探讨 Re Dian Tan To

- 122 在线医疗社区中患者择医行为影响因素研究综述  
张小菜
- 128 东北三省人口老龄化对经济增长的影响 桂琳
- 133 共同富裕背景下相对贫困测度指标体系及其标准  
构建的思考  
——基于杭州现实和共同富裕展望 张清霞
- 136 乡村振兴背景下人才振兴问题研究 赵明
- 139 区块链技术在审计中的应用研究 赵博,楚岩岩



# JIANGSU COMMERCIAL FORUM

Started in 1984, No.8, 2023 (Sum No.466), Contents

## Commercial Economy

- 03 *Research on Strategies for Improving Hotel Service Quality Based on Text Analysis*  
—Taking Nanjing Hexi Olympic Sports Youyi Hotel as an Example
- 09 *Thoughts on the Comprehensive Harmonized System of Macro regulation from the Perspective of the National Unified Market*
- 14 *Analysis of Practical Teaching Reform of Hotel Management Specialty*
- 18 *Research on the Current Situation of Sports Consumption of Residents in Liaocheng City*  
—Taking Gushan Shengjing Community as an Example
- 21 *Summary of Research on Innovation of Pharmaceutical Supply Chain under the Background of New Medical Reform*

## Electronic Commerce

- 24 *Research on the Service Quality of Business-oriented Hotel Staff Based on Network Evaluation*

## Transportation Logistics

- 28 *Analysis of Express Logistics Enterprises under the Harvard Analysis Framework*  
—Taking S Company as an Example

## International Business

- 31 *Research on the Volatility Spillover Effect of China's New Energy Stock Price and International Oil Price*

## Tourism Economy

- 35 *Research on the Development of "Red Flag Canal" Tourism Industry in the Digital Economy*
- 38 *Research on the Contribution of Tourism Industry to Regional Economy in Hunan Province*
- 42 *Research on the Development and Countermeasures of China's Research Tourism in the New Era*
- 45 *Combining Culture and Tourism to Boost Rural Revitalization*  
—Taking Xindeng Town as an Example

## Service Economy

- 49 *A Study on the High Quality Development Path of Changzhou Elderly Care Real Estate from the Perspective of Industrial Integration*  
—Research based on Jiuzhou Golden Oriental and South Square Andi Projects
- 53 *The Three-Dimensional Dimension of Urban Managers' Thinking under the Important Concept of People's Cities*

- 57 *Review of research on Service Design and Innovation*

## Business Accounting

- 61 *Research on the Construction of Management Accounting in Public Institutions*
- 65 *Research on the Effect of Tax Preferential Policies in the Manufacturing Industry since the Reform of Business Tax to Value Added Tax*  
—Analysis Based on Data of Jiangsu A-share Listed Companies
- 68 *On the Neutrality of the Application of the Principle*

*of Substantive Taxation*

- 72 *Financial Analysis of Pharmaceutical Enterprises Based on Harvard Analysis Framework*  
—Taking Y Pharmaceutical as an Example
- 76 *Financial Performance Evaluation of the Transformation of Light Asset Operation Model*  
—Take Greentown China as an Example
- 79 *Research on Environmental Accounting Information Disclosure of Listed Companies in the Chemical Industry*  
—Taking HF Company as an Example

## Business Management

- 83 *Blockchain Enables High-Quality Development Research in Manufacturing Industry*
- 88 *Research on Comprehensive Budget Management of Enterprises under the Background of Business Finance Integration*  
—Taking H Enterprise as an Example
- 91 *Research on Carbon Performance Evaluation of Enterprises under the "Dual Carbon" Goal*
- 94 *Research on Strategies for Improving Management Communication Effectiveness in Enterprises*
- 97 *The Application of Strategic Management Accounting in Enterprises*  
—Take Yunnan Baiyao Enterprise as an Example

## Business Education

- 100 *Research on the Cultivation Mode of Talents Connecting Big Data and Accounting Majors*
- 104 *Research on the path of Financial Management Curriculum Construction Integrating OBE Concept and "Internet Plus" Technology*
- 107 *Research on the Co Creation Model of "Region University" Accounting Digital Platform under the Background of Chengdu Chongqing twin Cities*
- 111 *The Influencing Factors and Promoting Strategies of College Students Choosing new Professions under the new Journey*
- 114 *Research on Accurate Assistance Mechanism for Graduates with Employment Difficulties in Colleges*
- 118 *Discussion on the path of Ideological and Political Construction in College Management Courses*

## Theoretical Hotspot

- 122 *A Review of Research on the Factors Influencing Patient's Medical Choice Behavior in Online Medical Communities*
- 128 *The Impact of Population Aging on Economic Growth in the Three Northeast Provinces*
- 133 *Thoughts on the Construction of Relative Poverty Measurement Index System and its Standard under the Background of Common Prosperity*  
—Based on the Reality of Hangzhou and the Prospect of Common Prosperity
- 136 *Research on Talent Revitalization under the Background of Rural Revitalization*
- 139 *Research on the Application of Blockchain Technology in Audit*



## Jiangsu Commercial Forum

Started in 1984, No. 08, 2023 (Sum No. 466), 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