

经济与管理研究

1980年7月创刊

2011年第5期 总第222期

2011年5月6日出版(月刊)

CSSCI来源期刊 全国中文核心期刊 中国人文社会科学核心期刊

公司治理与理财

- 股权制衡的公司治理绩效模型研究 吕怀立 李婉丽 · 5 ·
- 经理层声誉与薪酬关系研究
- 来自上市公司的经验证据 刘红霞 李辰颖 · 12 ·
- 经营者将要退休是否影响公司绩效
- 以中国A股市场为例 张 燃 刘 澄 连玉君 · 21 ·
- 上市公司终极所有权结构与股权激励绩效探究
- 基于中国上市公司平衡面板数据的经验证据 刘存绪 何 凡 · 32 ·

资本成本研究

- 资本成本、可持续分红与国有企业EVA创造
- 系统框架分析 李光贵 · 39 ·
- 内部控制质量与权益资本成本关系研究述评与展望 王 敏 夏 勇 · 49 ·

投融资管理

董事会独立性与银行债务融资契约研究

——基于 2007 ~ 2009 年上市公司数据实证分析 丁庭选 · 56 ·

外部治理机制与企业过度投资

——来自中国 A 股的经验证据 简建辉 黄毅勤 · 63 ·

所有权性质、融资约束与企业投资

——基于投资现金流敏感性的经验证据 吴宗法 张英丽 · 72 ·

负债来源、会计信息质量与企业投资 蒋瑜峰 袁建国 · 78 ·

中国中小板企业上市前融资偏好实证研究 金永红 钱雯婷 · 85 ·

风险管理

公司声誉、财务信息与债务违约风险估计 耿得科 张旭昆 · 94 ·

公司诉讼风险与管理层盈余预告披露方式选择

——来自中国 A 股上市公司的经验证据 高敬忠 韩传模 王英允 · 102 ·

化解公司筹资困境

——兼论中国《公司法》第一百二十八条 崔爱东 刘 戈 · 113 ·

会计与审计

中国高校预算管理现状调查与思考 许江波 李春龙 · 118 ·

上市公司内部审计模式实证分析

——基于公司治理绩效视角 王奇杰 · 123 ·

Research on Economics and Management (Monthly)

No. 5 May, 2011

CONTENTS

- A Model Study on the Corporate Governance Performance of Shareholders Balance Mechanism
..... LV Huai - li, LI Wan - li (5)
- Relationship between CEO Reputation and Compensation——Evidence from Listed Companies
..... LIU Hong - xia, LI Chen - ying (12)
- Are There the End - of - the - game Effects——Evidence from Chinese Stock Markets
..... ZHANG Ran, et al. (21)
- The Empirical Research of the Relationship between Ultimate Ownership——Structure and
the Effect of Stock Incentive by Chinese Listed Companies LIU Cun - xu, HE Fan (32)
- Capital Cost, Sustainable Payout Ratio and the Creating EVA of SOEs
——An Analysis on the Framework of EVA System LI Guang - gui (39)
- Review on the Research of the Relationship between Internal Control Quality and
Cost of Equity WANG Min, XIA Yong (49)
- On Independence of Board of Director and Bank Loan Financing Contract
——Positive Analysis on Listed Companies Data (2007 ~ 2009) DING Ting - xuan (56)
- External Governance Mechanisms and Corporate Over - investment
——From the Empirical Evidence of Chinese A Shares JIAN Jian - hui, HUANG Yi - qin (63)
- Ultimate Ownership, Financial Constraints and Corporate Investment——Based on Empirical
Evidence of Investment Cash Flow Sensitivity WU Zong - fa, ZHANG Ying - li (72)
- The Sources of Debt, Accounting Information Quality and Firms' Investment
..... JIANG Yu - feng, YUAN Jian - guo (78)
- The Empirical Study of Financial Preference of Small and Medium - sized Enterprises
Before Listing JIN Yong - hong, QIAN Wen - ting (85)
- Corporate Reputation, Financial Information and Valuation of Debt Default Risk
..... GENG De - ke, ZHANG Xu - kun (94)
- Corporate Litigation Risk and the Selection of Management Earnings Forecast Disclosure
——An Empirical Evidence From Chian A Listed Company GAO Jing - zhong, et al. (102)
- The Resolution of Fund - Raising Difficulties in China Co. Ltd
——Discussion on the 128th in the Newly - Issued Company Law CUI Ai - dong, LIU Ge (113)
- Investigation and Think on China's High Education Budget Management Status
..... XU Jiang - bo, LI Chun - long (118)
- An Empirical Study on the Internal Audit Model of Listed Companies——Based on Corporate
Governance and Performance WANG Qi - jie (123)