

ISSN 1674-3288 CN22-1390/F



# 吉林工商学院学报

JOURNAL OF JILIN BUSINESS AND TECHNOLOGY COLLEGE

中国长春  
CHANGCHUN CHINA

双月刊  
第38卷 **2022.2**

---

·本刊特稿·

新时代共同富裕的研究综述与实践展望 ..... 魏崇辉 江辰仪( 5 )

·经济理论与实践·

农村劳动力转移倒逼农业转型了吗? ..... 曹子坚 张银燕( 12 )

精准扶贫是否降低了农村地区收入不平等?

——基于全国 1856 个县域面板数据的分析 ..... 宋 亮 汤家慧( 20 )

产业集聚对区域创新能力的影响研究

——基于异质性产业集聚与协同集聚视角 ..... 戴 玲 唐晴晴( 27 )

高端化外向型产业集群的动态测度及空间分异实证研究

——以安徽省为例 ..... 张 晴 龚 亮( 35 )

·管理理论及应用·

混改背景下控制权配置与公司价值的区间效应研究 ..... 陈云桥 郝 晗 李 杰( 41 )

机构投资者持股、企业规模与创新投入 ..... 罗拥华 尚雨薇 马永军( 49 )

数字经济下网红直播对企业财务绩效的影响

——以皇氏集团为例 ..... 张多蕾 邓丽云 高天惠( 55 )

医药制造业企业盈利质量及影响因素分析 ..... 黄爱双 陈育俭 王佳妹( 62 )

人工智能影响国家审计效能的研究 ..... 赵 华 石璐莹 王桢鑫( 70 )

---

·财税金融保险·

城投债利差与国债收益率的风险传导机制研究

——基于DNS-VAR模型 ..... 朱广印 张胜全 刁伟涛(79)

数字普惠金融对区域系统性金融风险的影响研究 ..... 张忠俊 马克红(86)

·经济法及法律问题·

代持股权强制执行中的利益衡量研究 ..... 孙豪杰(93)

论合同僵局的司法解除

——以《民法典》第580条第2款为中心 ..... 陈金春(99)

论自动化生成作品的权利归属

——基于与自动化生产的比较 ..... 曾立伟(105)

论个人信息保护的信息信义模式 ..... 何明鑫(110)

·高等教育教学·

高校创新创业教育应警惕和防止三种倾向 ..... 靳晓光(115)

网络非主流文化视阈下大学生认知方式的建构 ..... 矫宇(120)

“互联网+”背景下旅游管理专业教学模式改革探析 ..... 卢艳丽(124)

高校图书馆专利挖掘服务模式的优化 ..... 张冬梅(127)

本刊声明 ..... (119)

---

# JOURNAL OF JILIN BUSINESS AND TECHNOLOGY COLLEGE

No.2, 2022 serial No.171 (Bimonthly)

---

## Contents

Research Review and Practice Prospect of Common Prosperity in the New Era	Wei Chonghui, Jiang Chenyi(5)
Has the Transfer of Rural Labor Force Forced Agriculture to Transform? .....	Cao Zijian, Zhang Yinyan(12)
Has Targeted Poverty Alleviation Reduced Income Inequality in Rural Areas? —— Analysis Based on the Panel Data from 1856 Counties in China .....	Song Liang, Tang Jiahui(20)
Research on Impact of Industrial Agglomeration upon Regional Innovation Ability ——Based on Perspective of Heterogeneous Industrial Agglomeration and Collaborative Agglomeration	Dai Ling, Tang Qingqing(27)
Empirical Study on Dynamic Measurement and Spatial Differentiation of High-end Export-oriented Industrial Clusters ——Taking Anhui Province for Example .....	Zhang Qing, Gong Liang(35)
Study on Range Effect of Control Allocation and Company Value under the Background of Mixed Reform	Chen Yunqiao, Hao Han, Li Jie(41)
On Institutional Investors' Stock Ownership, Enterprise Scale and Innovation Investment	Luo Yonghua, Shang Yuwei, Ma Yongjun(49)
On Impact of Internet Celebrity Live Video Streaming upon Enterprise Financial Performance in Digital Economy —— Taking Royal Group Co., Ltd. for Example .....	Zhang Duolei, Deng Liyun, Gao Tianhui(55)
Analysis of Profit Quality and Influencing Factors of Pharmaceutical Manufacturing Enterprises	Huang Aishuang, Chen Yujian, Wang Jiamei(62)
Research on Impact of Artificial Intelligence upon National Audit Effectiveness	Zhao Hua, Shi Luying, Wang Zhenxin(70)
Research on Risk Transmission Mechanism between Urban Investment Bond Spread and Treasury Bond Yield ——Based on DNS-VAR Model .....	Zhu Guangyin, Zhang Shengquan, Diao Weitao(79)
Research on Influence of Digital Inclusive Finance on Regional Systemic Financial Risk	Zhang Zhongjun, Ma Kehong(86)
Research on Interest Measurement in the Enforcement of Equity Holding .....	Sun Haojie(93)
On Ownership of Automatically Generated Works ——Based on Comparison with Automatic Production .....	Zeng Liwei(105)
Three Tendencies Should Be Vigilant and Prevented as for Innovation and Entrepreneurship Education in Colleges and Universities .....	Jin Xiaoguang(115)

---