



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39卷 **2023.1**

吉林工商学院学报

二〇二三年第一期
总第一七六期

·经济理论与实践·

科技创新对制造业数字化转型影响研究

——基于空间杜宾模型李从欣 冯晓静(5)

环境规制与中国经济高质量发展

——基于空间计量模型的实证检验段玉彬(15)

碳交易制度的减排效应研究马兆良 王良红(22)

数智化对物流业碳排放的影响研究廖名岩 田 炜(30)

·管理理论及应用·

数字化转型、会计信息质量和企业创新张多蕾 李雨晴(38)

高管相对薪酬、股权制衡度与投资效率夏秀芳 张艳军(46)

高管超额在职消费、股权激励和审计费用罗拥华 李淑娴(54)

超额商誉对审计收费的影响

——基于关键审计事项披露的视角刘成立 王韶君(62)

基于选址—库存决策模型的电子商务供应链失衡节点识别研究束庆玲(70)

城市基层政府精细化管理困境与优化路径张惜墨(75)

·财税金融保险·

- 两类货币政策调控对系统性金融风险的异质性影响姚登宝 李伟成 潘畅畅(78)
- 养老保险多轨制与家庭收入差距
——基于2019年CHFS数据的实证研究张松彪 黄文强(87)

·经济法及法律问题·

- 对赌协议所得课税模式比较与探析林 焱(97)
- 数字平台封禁行为的反垄断新规则的引入张军港(102)
- 利益衡量视角下的互联网广告屏蔽行为的适用蔡 萌(107)
- 论买卖合同瑕疵补正请求权之选择沈立城(111)

·高等教育教学·

- “五育融合”背景下完善大学生创业教育的探讨刘 爽 刘淑媛(116)
- 基于智慧教学平台线上线下混合式思政课教学的探讨孙晓芙(119)
- 食品质量与安全专业综合实习课程混合式教学模式的探索张圆圆(123)
- “新工科”背景下大学物理课程混合式教学模式的探索刘 洋(126)
- 本刊声明 (37)
-
-

Contents

Research on Impact of Technological Innovation on Digital Transformation of Manufacturing Industry
—— Based on Spatial Dubin Model Li Congxin, Feng Xiaojing(5)

Study on Environmental Regulation and China's High-quality Economic Development
—— An Empirical Test Based on Spatial Econometric Model Duan Yubin(15)

Research on Emission Reduction Effect of Carbon Trading Policy Ma Zhaoliang, Wang Lianghong(22)

Research on Influence of Digital Intelligence on Carbon Emission of Logistics Industry
..... Liao Mingyan, Tian Wei(30)

On Digital Transformation, Accounting Information Quality and Enterprise Innovation
..... Zhang Duolei, Li Yuqing(38)

On Executive Relative Compensation, Equity Balance and Investment Efficiency
..... Xia Xiufang, Zhang Yanjun(46)

On Executive Excess In-service Consumption, Equity Incentive and Audit Expenses
..... Luo Yonghua, Li Shuxian(54)

Study on Impact of Excess Goodwill on Audit Fees
—— Based on Perspective of Disclosure of Key Audit Matters Liu Chengli, Wang Shaojun(62)

Research on Identification of Unbalance Nodes in E-commerce Supply Chain Based on Site-Inventory
Decision Model Shu Qingling(70)

Research on Heterogeneous Effects of Two Kinds of Monetary Policy Regulation on Systemic Financial Risks
..... Yao Dengbao, Li Weicheng, Pan Changchang(78)

On Endowment Insurance Multi-Track System and Household Income Gap
—— An Empirical Study Based on CHFS(2019) Survey Data
..... Zhang Songbiao, Huang Wengqiang(87)

Comparison and Analysis of Taxation Mode of Income from Gambling Agreement..... Lin Lang(97)

The Introduction of New Antitrust Rules on Blocking of Digital Platforms..... Zhang Jungang(102)

On Application of Internet Advertising Blocking Behavior from the Perspective of Interest Measurement
..... Cai Meng(107)

On Choice of Right of Claim for Correction of Defects in Sales Contract Shen Licheng(111)
