

E105

第 **8** 期 总第310 期

会计研究

ACCOUNTING RESEARCH

XBRL财务报告分类标准的架构模型研究 公共绩效管理框架下的政府财务绩效报告体系构建研究 企业文化与环境经营价值体系的构建 上市公司并购重组标的资产价值评估与交易定价关系研究



2013

第8期

月刊. 总第 310 期 2013 年 8 月 15 日出版

口	三.
	W

ř					
3	XBRL 财务报告分类标准的架构模型研究		应	Z I	准等
10	公共绩效管理框架下的政府财务绩效报告体系构建研究	充		常	गर
17	公允价值变动损益的性质及其后果				
	——来自股票报酬和高管薪酬视角的重新发现				
	张金若	辛清	泉	童·	一杏
24	企业文化与环境经营价值体系的构建	冯耳	5根	冯	圆
32	企业社会责任与财务绩效之间交互跨期影响实证研究				
	张兆国	靳小	/翠	李	庚秦
40	上市公司并购重组标的资产价值评估与交易定价关系码	研究			
	程凤朝	刘	旭	温	馨
47	税率差异、关联交易与企业价值 黄 蓉	易	阳	宋	顺林
54	经济周期、融资约束与营运资本的动态协同选择			吴	娜
62	我国上市公司内部控制评价信息披露:问题与改进				
	——来自 2011 年内部控制评价报告的证据				
	李颖琦	陈礼	华	俞	俊利
69	分析师预测与企业债券信用利差				
	——基于 2008 - 2012 年中国企业债券数据		柞	木晩 :	发等
76	评级机构数量选择对企业债券信用风险监管的影响				
	——基于评级机构与发债企业串谋行为的博弈分析			引 :	宏等
81	预算报告编制参与、调整及其决策价值 毛洪涛	程	军	邓	博夫
89	法务会计鉴定意见的采信机制研究	张	蕊	杨	书怀

Accounting Research (August)

Contents

No. 8 August 2013

Analysis of XBRL Taxonomy Architectures	Ying Wei et al. (3)				
The Construction of Government Financial Performance Reporting System under the Framework of Public					
Performance Management Chang Li (1					
The Nature and Consequence of Gains and Losses from Changes in Fair Va	lue				
New Finding from the Stock Return and Executive Compensation	Zhang Jinruo et al. (17)				
The Construction of the Value System of Enterprise Culture and Environmental Management					
Feng	g Qiaogen & Feng Yuan (24)				
An Empirical Study on the Interactive and Inter - temporal Influence between Corporate Social Responsi-					
bility and Corporate Financial Performance	Zhang Zhaoguo et al. (32)				
The Study of the Relationship between the Listed Companies' Underlying Asset Appraisal and the Transac-					
tion Pricing	Cheng Fengchao et al. (40)				
Difference of Tax Rate, Related Party Transactions and Firm Value	Huang Rong et al. (47)				
Dynamic and Synergic Selection between Economic Cycles, Financing Constraints and Working Capital					
	Wu Na (54)				
Internal Control Evaluation Disclosure: Issues and Improvement					
Evidence from 2011 Evaluation Report on Internal Control of Chinese Listed Companies					
	Li Yingqi et al. (62)				
Analysts Forecast and Corporate Bonds Credit Spreads					
Based on the Data of Chinese Corporate Bonds in 2008 - 2012	Lin Wanfa et al. (69)				
Influence of the Amount of Rating Agencies on the Credit Risk Supervision of Corporate Bonds					
Based on the Collusion between Rating Agencies and Corporations	Zhou Hong et al. (76)				
Participating, Adjusting and Decision - Making Value of Budget Reporting	Mao Hongtao et al. (81)				
Research on Adopting Mechanism of Forensic Accounting Identification Opinion					
Zhan	g Rui & Yang Shuhuai (89)				