

【财政与税收】

- 城市道路养护资金绩效评价探讨 欧阳华生,封履宁 01
- 南京乡村旅游消费券的财政绩效评价 郑 安,裴 育 08
- 预算违规行为与预算权失衡
- 基于审计公告的分析 罗春梅 13

【金融与保险】

- 基于 VaR 的信用风险定价 刘广应 19
- 对人民币国际化的思考
- 基于美元、日元、欧元国际化的比较 杨 虹 24

【会计与审计】

- 后萨班斯法案时代的内部审计探析 剧 杰,施建军,时 现 32
- 生态效益审计评价指标体系的构建
- 基于模糊数学视角 郭阳生 37
- 会计生态文明与会计发展动因 新能泉 43

2010年第3期(总第27期)

7月20日出版

【法学研究·法务会计专栏】

我国法务会计专家证人制度的构建	王艳丽	48
我国的“税收法定主义”:问题与对策	马克和	54
对审计执法裁量权理论的不同解读	尚兆燕	61
会计师事务所审计侵权责任承担主体的确认	蒋品洪	67

本栏目由南京审计学院法学院协办

【马克思主义与思想政治】

高校道德环境建设与大学生道德价值认同	郭建新,王春茹	73
论中国特色社会主义理论体系的价值向度	邓欣,郑如	79
蔡和森的社会主义思想探析	张恒	85

【高等教育】

高校通识教育的演变与课程改革创新

——以南京审计学院实施“通识教育”人才培养方案为例	蔡则祥,张维	89
---------------------------------	--------	----

中韩大学通识教育比较

——以南京审计学院、首尔大学为例	曾晓虹	95
------------------------	-----	----

高校本科毕业设计(论文)教学质量综合评价研究	柳巧玲,米天胜	100
------------------------------	---------	-----

大学合作型反思教学模式初探	徐卿	105
---------------------	----	-----

期刊基本参数:CN32—1724/F*2004*q*16*112*zh*P*¥6.00*1000*19*2010—3

MAIN CONTENTS NO.3 2010

Research on Fiscal Funds' Performance Appraisal of the Urban Road Maintenance	OUYANG Hua-sheng, FENG Lv-ning(01)
The Financial Performance of "Nanjing Rural Tourism Coupons"	ZHENG An, PEI Yu(08)
Public Budget Irregularities and Imbalance of Budget Power: Based on Audit Bulletin	LUO Chun-mei(13)
Pricing of Credit Risk Based on VaR	LIU Guang-ying(19)
On the Internationalization of Chinese RMB: A Comparison with Internationalizing Courses of US Dollar, Japanese Yen and Euro	YANG Hong(24)
A Study on Internal Audit in Post-SOX Era	JU Jie, SHI Jian-jun, SHI Xian(32)
Assessment of the Environmental Performance Audit: A Perspective from Fuzzy Mathematics	GUO Yang-sheng(37)
The Accounting Ecological Civilization and the Momentum for the Accounting Development	JIN Neng-quan(43)
On the Establishment of Expert Witness System in Chinese Forensic Accounting	WANG Yan-li(48)
Tax Legalism in China: Problems and Solutions	MA Ke-he(54)
Different Interpretations of the Audit Discretion Power	SHANG Zhao-yan(61)
The Bearer of Audit Infringement	JIANG Pin-hong(67)
On the Construction of Moral Environment and Moral Values Identification at College	GUO Jian-xin, Wang Chun-ru(73)
On Value Dimensions of the Theoretical System of Socialism with Chinese Characteristics	DENG Xin, ZHENG Ru(79)
An Analysis of Cai He-sen's Thought on Socialism	ZHANG Heng(85)
The Development of Common Education and the Innovation of Course Reform at Universities: a Case Study of Personnel Training Project Through Common Education in Nanjing Audit University	CAI Ze-xiang, ZHANG Wei(89)
A Comparison of Common Education in Chinese and Korean Universities: A Research into Nanjing Audit University and Seoul University	ZENG Xiao-hong(95)
On the Comprehensive Evaluation on the Teaching Quality of graduation Design(Thesis)	LIU Qiao-ling, MI Tian-sheng(100)
A Trial Model Exploration of College Teachers' Collaborative Reflective Teaching	XU Qing(105)

[本期英文译校:徐 颖]