



# 南京审计学院学报

JOURNAL OF NANJING AUDIT UNIVERSITY

- 江苏省一级期刊
- 中国期刊网入网期刊
- 中国学术期刊(光盘版)全文收录期刊
- 中国人文社会科学引文数据库来源期刊
- 中国学术期刊综合评价数据库来源期刊



4

2012

【公共管理】

我国预算执行中超收超支的形成机制及治理 ..... 孙玉栋,吴哲方 1

德鲁克社会管理理论及其对我国现阶段的启示 ..... 宫向阳,李兰芬 13

政府成本管理:理论分析与模式创新 ..... 杨 诚 20

【国民经济】

信用担保对中小企业参与政府订购计划的影响

——基于信息经济学视角 ..... 马海涛,王东伟 30

乡镇企业税收负担、利润水平与农民非农就业

——基于协整分析方法 ..... 孙 健,张春海,李 鹏 38

增值税“扩围”改革对行业税负变动的预期影响 ..... 潘文轩 47

2012 年第 4 期(总第 36 期)

7 月 20 日出版

---

【企业管理】

央企财务松懈与超额员工责任研究 ..... 干胜道,王文兵,邱 敏 55

盈余管理动机和现金流量操纵动机的融合与分离 ..... 池兆念 62

公司战略选择对预算编制松弛的影响

——基于 A 股上市公司 2008—2010 年数据 ..... 李龙会,蔡海静 71

.....

【审计·审计文化·审计教育】

预算机会主义、预算治理构造和预算审计

——国家审计嵌入公共预算的理论架构 ..... 郑石桥,贾云洁 80

审计市场集中度一定能提高审计质量吗?

——来自我国证券审计市场的新发现 ..... 张 良 89

政府审计培训体系设计之我见 ..... 毕秀玲,薛 岩,陈 娜 96

审计实践教学平台构建与应用探讨 ..... 庞 卉 103

## MAIN CONTENTS NO.4 2012

---

|                                                                                                                                                       |                                           |
|-------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------|
| The Formation Mechanism and Management of Excess Revenue and Expenditure in the Execution of the Budget in China .....                                | SUN Yu-dong, WU Zhe-fang(1)               |
| A Review of Drucker's Social Management Theory and its Reference for China .....                                                                      | GONG Xiang-yang, LI Lan-fen(13)           |
| Government Cost Management: Theoretical Analysis and Mode Innovation .....                                                                            | YANG Cheng(20)                            |
| On Influence of Credit Guarantee on SMEs Participation into Government Procurement: A Perspective from Information Economics .....                    | MA Hai-tao, WANG Dong-wei(30)             |
| Township Enterprises' Tax Burden, Profitability and Non-agricultural Employment: A Cointegration Analysis .....                                       | SUN Jian, ZHANG Chun-hai, LI Peng(38)     |
| The Expected Effect of Extending VAT Tax Base Reform on Industry Tax Burden .....                                                                     | PAN Wen-xuan(47)                          |
| Research on the Financial Slack and the Excess Payment in Central Corporations .....                                                                  | GAN Sheng-dao, WANG Wen-bing, QIU Min(55) |
| On the Integration and Separation of Motivations of Earning Management and Cash Flow Manipulation .....                                               | CHI Zhao-nian(62)                         |
| The Influence of Strategic Choice of Listed Companies on Budgeting Slack: Based on the Statistics of A-Share Listed Companies from 2008 to 2010 ..... | LI Long-hui, CAI Hai-jing(71)             |
| Budget Opportunism, Budget Governance and Budget Audit: An Introduction of National Audit to Public Budget .....                                      | ZHENG Shi-qiao, JIA Yun-jie(80)           |
| Will High Audit Market Concentration Necessarily Enhance Audit Quality?<br>——Based on Chinese Securities Market .....                                 | ZHANG Liang(89)                           |
| On the Design of Government Auditing Training System .....                                                                                            | BI Xiu-ling, XUE Yan, CHEN Na(96)         |
| On Construction and Application of Audit Experiment Teaching Platform .....                                                                           | PANG Hui(103)                             |

---

[ 本期英文译校:徐 颖]