



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

5

2012

【迎接“十八大” 宣传“党代会”】

对我国能源税费体制改革的新思考 李松森,李英伟 1

【金融与保险】

基于省域视角的信用风险模型适应性分析 孙 清 9

货币渠道与信贷渠道的比较研究
——基于1994年至2011年季度数据 毛泽盛,周志敏 16

非利息收入对我国商业银行业绩的影响
——基于风险管理视角 易志强 23

【法学研究】

我国财政转移支付法律制度框架探析
——基于国际比较视野 张 光 32

我国券商交易行为中的诚信原则重构研究
——基于信赖义务的视角 原 凯 44

本专栏由南京审计学院法学院协办

2012 年第 5 期(总第 37 期)

9 月 20 日出版

【企业管理】

日本内部控制准则的实施效果及启示 刘永泽,金花妍 51

企业财务预警的研究方法及其改进

——基于文献综述 鲍新中,何思婧 60

资本市场有效性与企业并购绩效研究方法选择

——基于中国上市公司的实证分析 王宋涛,温宪元 71

.....

【审计研究】

绩效预算模式下公共项目绩效审计研究 李善波,毛 晔 81

再融资资格、异常审计收费与审计意见变通 赵国宇 89

.....

【高教研究】

我国高端会计人素质拓展研究 王开田,胡晓明 97

网络时代高校教学信息化的机遇、挑战与应对

——基于新加坡与中国的比较 李 涛 103

MAIN CONTENTS NO.5 2012

On the System Reform of Energy Taxes and Fees	LI Song-sen, LI Ying-wei(1)
On Adaptiveness of Credit Risk Model from the Provincial Perspective	SUN Qing(9)
A Comparative Study on Monetary Channel and Credit Channel; Based on the Statistics from 1994 to 2011	MAO Ze-sheng, ZHOU Zhi-min(16)
A Study of the Impact of Non-interest Income on Our Commercial Banks' Profitability; A Perspective from Risk Management	YI Zhi-qiang(23)
Toward a Legal Framework for Intergovernmental Fiscal Transfers; A Perspective from International Compar- ison	ZHANG Guang(32)
On the Reconstruction of the Good Faith Principle of Transactional Behavior of Chinese Security Companies; A Perspective of Fiduciary Duty	YUAN Kai(44)
Effect and Implication of Implementation of Japanese Internal Control Standards	LIU Yong-ze, JIN Hua-yan(51)
On Methods of Corporate Financial Distress Prediction and the Improvement; A Literature Review	BAO Xin-zhong, HE Si-jing(60)
On the Effectiveness of the Capital Markets and M & A Performance Study Methods; Evidence from Chinese Listed Companies	WANG Song-tao, WEN Xian-yuan(71)
Study on the Performance Audit on Public Program under Performance Budget Mode	LI Shan-bo, MAO Ye(81)
On the Qualification of Refinancing, Abnormal Audit Fees and Audit Opinion Modifications	ZHAO Guo-yu(89)
On the Quality Development of the High-end Accounting Talents	WANG Kai-tian, HU Xiao-ming(97)
Opportunity, Challenge and Responses of Using IT in College Teaching at Internet Age; A Comparison between China and Singapore	LI Tao(103)

[本期英文译校:徐 颖]