

中文社引文索引(CSSCI)来源期刊 全国中文核心期刊 中国人文社会科学核心期刊  
RCCSE中国权威学术期刊 全国百强社科学报 上海市最佳学报

ISSN 1009-0150  
CN 31-1817/C

# 上海财经大学学报

Journal of Shanghai University of Finance and Economics

哲学社会科学版

国家审计治理与城市创新要素集聚

税收征管规范化与审计定价

既来之，则安之？

混改情境中非控股股东参与治理如何影响企业风险承担？

“一带一路”倡议下的知识产权国际协调法律制度

ISSN 1009-0150



9 771009 015227

万方数据

2022  
VOL.24

## 目 录

### 专题讨论·国家治理研究

#### 国家审计治理与城市创新要素集聚

——基于创新环境优化的视角 .....郭檬楠 杜亚光 郭金花 李 鑫(3)

#### 税收征管规范化与审计定价

——基于税务行政处罚裁量基准的准自然实验  
..... 汤晓建 杜东英 张俊生 林 斌(18)

### 经济社会

#### 既来之,则安之?

——城市房租水平对农村流动人口社会融合的影响研究  
..... 张雅淋 吴义东 姚玲珍 董敏凯(30)

#### 财政透明能助力企业“脱虚向实”吗?

——基于稳预期和政企合作的视角 .....王少华 张宇茹 陈宋生(45)

房价对消费结构升级的影响:机制与实证 .....孙 豪 王泽昊 姚 健(61)

### 经济管理

#### 混改情境中非控股股东参与治理如何影响企业风险承担?

..... 何 瑛 郭家荣 陈文晖(78)

#### 投资者信息需求与媒体报道

——基于融资融券的准自然实验 ..... 何 雁(94)

研发费用加计扣除政策的创新激励效应 .....靳卫东 任西振 何 丽(108)

### 经济法

“一带一路”倡议下的知识产权国际协调法律制度 .....马忠法 王悦玥(122)

#### 鼓励中小企业适用投资者-国家争端解决机制的改革与中国因应

..... 王丽华 牟春颖(137)

**CONTENTS**

National Audit Governance and Urban Innovation Element Aggregation:  
From the Perspective of Innovation Environment Optimization  
..... Guo Mengnan, Du Yaguang, Guo Jinhua, Li Xin (3)

Normalization of Tax Enforcement and Audit Pricing:  
A Quasi-natural Experiment Based on the Tax Administrative Penalty Discretion Standards  
..... Tang Xiaojian, Du Dongying, Zhang Junsheng, Lin Bin (18)

Residing Based on Your Choice? The Impact of Housing Rent on the Social Integration of  
Rural-Urban Migrants ..... Zhang Yalin, Wu Yidong, Yao Lingzhen, Dong Minkai (30)

Can Fiscal Transparency Help Enterprises “Move from Virtual to Real”? From the  
Perspectives of Stabilizing Expectations and Government-Enterprise Cooperation  
..... Wang Shaohua, Zhang Yuru, Chen Songsheng (45)

The Impact of Housing Prices on the Upgrading of Consumption Structure:  
Mechanism and Evidence ..... Sun Hao, Wang Zehao, Yao Jian (61)

How does Non-controlling Shareholders’ Participation in Governance Affect Corporate  
Risk-taking in the Context of Mixed-ownership Reform?  
..... He Ying, Guo Jiarong, Chen Wenhui (78)

The Information Demands of Investors and Media Coverage:  
A Quasi-natural Experiment Based on Margin Trading ..... He Yan (94)

The Innovation Incentive Effect of the Policy of R&D Expense Additional Deduction  
..... Jin Weidong, Ren Xizhen, He Li (108)

International Coordination Legal System of Intellectual Property under  
the “Belt and Road” Initiative ..... Ma Zhongfa, Wang Yueyue (122)

The Reform of Encouraging Small and Medium-sized Enterprise Investors to  
Apply ISDS Mechanism and China’s Response ..... Wang Lihua, Mu Chunying (137)