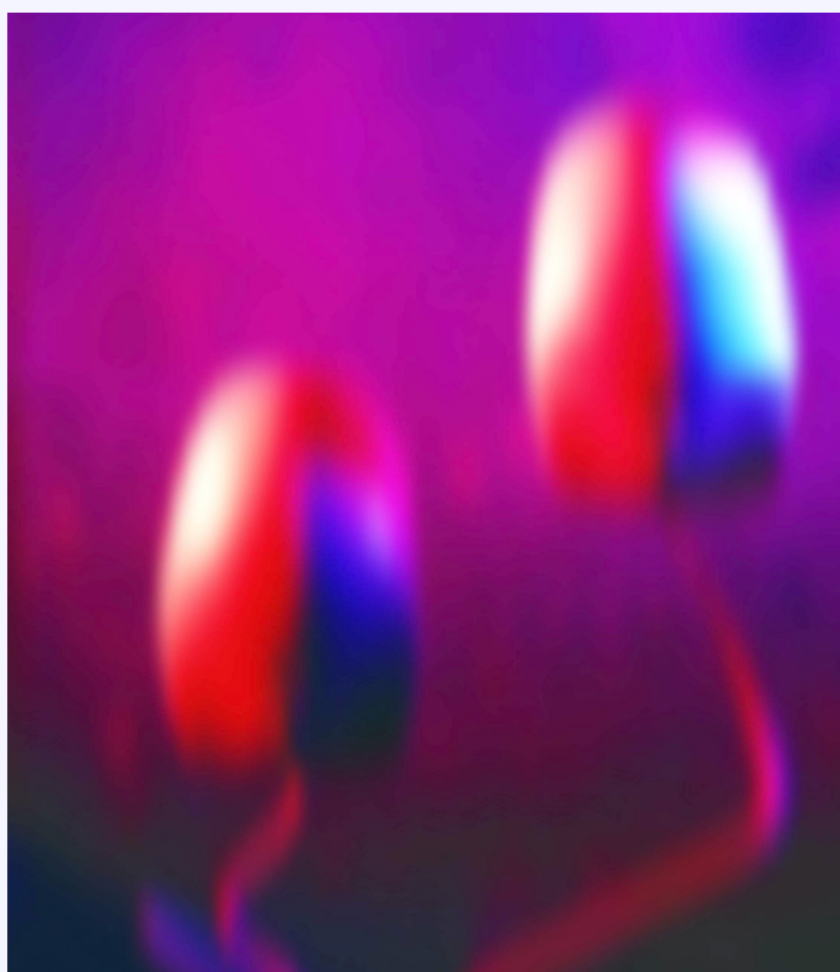


全国中文核心期刊

ISSN 1004-9339

# 税务与经济

TAXATION AND ECONOMY



2019.6

SHUIWU YU JINGJI

税务与经济

二〇一九年第六期(总第227期)

## 本刊特稿

中国金融周期波动与不良资产管理行业的发展

..... 朱 珠 张 博 1

## 经济纵横

PPP 争议解决：“二阶+多层”的多元争端解决机制构建

..... 秦树东 11

公司关联交易规定的法律适用

——以《最高人民法院公司法适用规定(五)》为视角

..... 汤媛媛 18

内部控制质量影响股价稳定的机理分析 ..... 黄 政 刘怡芳 24

个人住房抵押贷款提前偿还行为分析 ..... 王玉霞 侯 英 31

数字化欺诈与金融科技反欺诈的应用 ..... 郝光昊 40

2020 年后扶贫开发政策转型研究 ..... 姜会明等 48

新时代县域经济实现高质量发展的思路与对策

..... 刘国斌 韩宇婷 55

基于生命周期的合作社成长资源获取及其战略选择 ..... 朱兴涛 62

## 税务研究

执行程序中税收优先权的法律适用困境及其化解 ..... 郭昌盛 68

“如实代开”增值税专用发票行为入罪问题研究 ..... 董飞武 77

我国税收核定程序证明责任体系的重构 ..... 敖玉芳 86

基于利益均衡视角的 PPP 伙伴税收关系研究 ..... 单雪芹 许娜珊 92

通知申报纳税行为及其法律责任 ..... 董 璞 徐惠冬 98

## 吉林经济

促进吉林省企业“走出去”的对策建议 ..... 杨春梅 102

乡村振兴战略背景下吉林省农产品区域品牌培育路径 ..... 徐 明 106

《税务与经济》2019 年总目录 ..... 111

[期刊基本参数]

CN22-1210 / F\*1979\*b\*44\*112\*zh\*P\*¥10.00\*2000\*16\*2019-11

# 税务与经济

(吉林财经大学学报)

(双月刊)

2019 年第 6 期(总第 227 期)

2019 年 11 月 15 日出版

主管单位: 吉林省教育厅

主办单位: 吉林财经大学

主 编: 武 振

编辑出版: 《税务与经济》编辑部

地 址: 长春市净月大街 3699 号

邮 编: 130117

E-mail

投稿邮箱 1: swyjjz@163.com

投稿邮箱 2: swyjjtg@126.com

网 址: http://swyj.cbpt.cnki.net

电 话:

主任室: (0431)84539187

经济编辑室: (0431)84539185

税务编辑室: (0431)84539186

编 务 室: (0431)84539188

执行编辑: 纪国义

封面设计: 武 振

英文摘要: 张丽影(译)

冯媛媛(校)

国际标准刊号: ISSN 1004-9339

国内统一刊号: CN22-1210/F

国内总发行: 吉林省邮政报刊发行公司

邮发代号: 12-58

订 阅 处: 全国各地邮局

国外总发行:

中国教育图书进出口公司

国外代号: JSSC-H05

印 刷: 吉林财经大学劳动

服务公司南岭印刷厂

国内定价: 10.00 元

本刊声明: 本刊已入编中国知网及其系列数据库和超星期刊域出版平台, 凡不同意编入以上数据库的稿件, 请在来稿时声明。

# Taxation and Economy

(Journal of Jilin University of

Finance and Economics)

No.6 Nov. 15,2019

(Serial No.227)

Responsible Unit:

Educational Department of

Jilin Province

Sponsor Unit:

Jilin University of

Finance and Economics

Editor in Chief:

Wu Zhen

Editor and Publisher:

Editorial Department of Taxation

and Economy

Address:

3699 Jingyue Street, Changchun,

P.R.China

Postcode: 130117

Executive Editor for This Issue:

Ji Guo-yi

Cover Designer: Wu Zhen

Publisher:

Jilin University of Finance and

Economics Printing House

Overseas Distributor:

China Educational Literature Export

Corporation

Overseas Distribution Code:

JSSC-H05

ISSN 1004-9339 CN22-1210/F

Financial Cycle Volatility and the Development of Non-performing Asset

Management Industry in China ..... Zhu Zhu & Zhang Bo 1

PPP Dispute Settlement: Construction of “Second Order + Multi-Level” Multi-Dispute

Resolution Mechanism ..... Qin Shu-dong 11

Application of Law to Company Connected Transaction Provisions

——From the Perspective of the Provisions of the Supreme People’s Court

on Issues Relating to Application of Company Law [V] ..... Tang Yuan-yuan 18

Mechanism Analysis of the Impact of Internal Control Quality on Stock Price Stability

..... Huang Zheng & Liu Yi-fang 24

Analysis of Prepayment Behavior of Personal Housing Mortgage Loan

..... Wang Yu-xia & Hou Ying 31

Applied Research of Digital Fraud and Financial Technology Anti-fraud

..... Hao Guang-hao 40

Research on Transformation and Development of Poverty Alleviation Policy after 2020

..... Jiang Hui-ming and Others 48

Thoughts and Countermeasures for Realizing High-quality Development of County

Economy in the New Era ..... Liu Guo-bin & Han Yu-ting 55

Cooperative Growth Resource Acquisition and Its Strategic Choice Based on Life Cycle

..... Zhu Xing-tao 62

Dilemma of Legal Application of Tax Priority in Execution Procedures and Its Resolution

..... Guo Chang-sheng 68

Study on the Crime of Properly Issuing VAT Special Invoice for Others

..... Dong Fei-wu 77

Reconstruction of Proof Obligation System of Tax Verification Procedures in China

..... Ao Yu-fang 86

Research on PPP Partner Tax Relationship from the Perspective of Interest Equilibrium

..... Shan Xue-qin & Xu Na-shan 92

Notification of Tax Declaration and Its Legal Responsibility

..... Dong Ying & Xu Hui-dong 98

Countermeasures on Promoting the “Going out” of Enterprises in Jilin Province

..... Yang Chun-mei 102

The Regional Brand Cultivation Path of Agricultural Products in Jilin Province

under the Background of Rural Revitalization Strategy ..... Xu Ming 106