

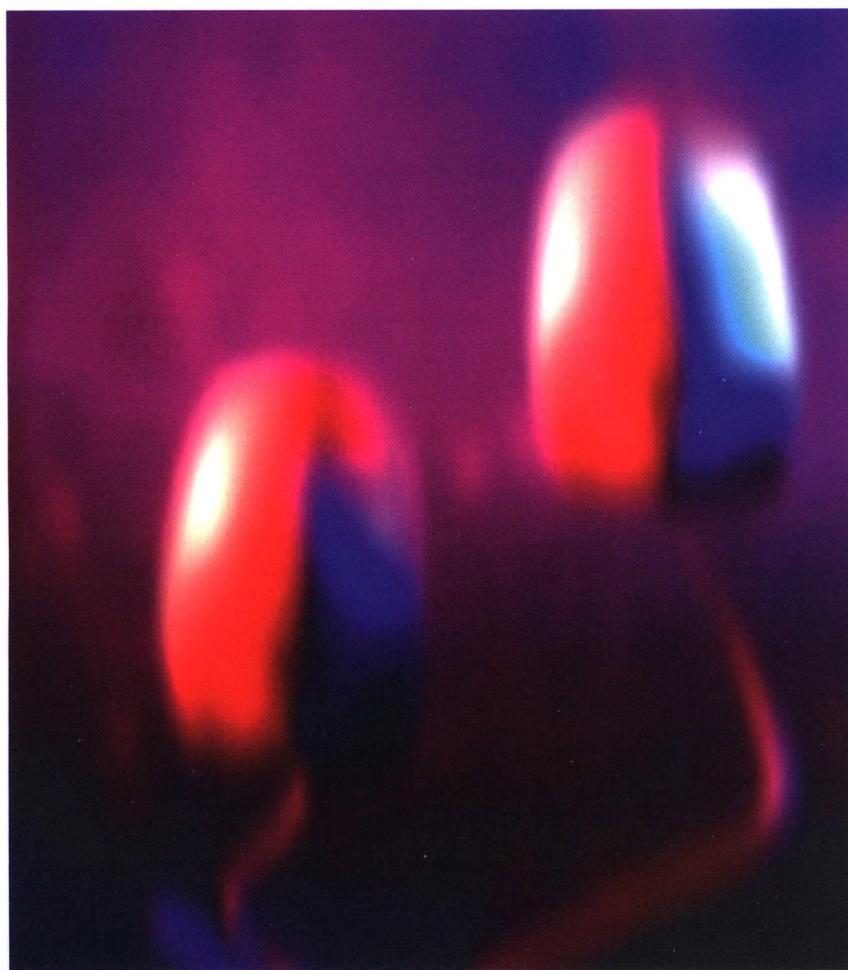
全国中文核心期刊



Q K 2 0 5 1 6 9 3

税务与经济

TAXATION AND ECONOMY



2020.6

SHUIWU YU JINGJI

本刊特稿

论环境保护税法中规制诱导规范的优化 彭 程 1

经济纵横

新时期我国生产要素的动态构成、特征及经济效应

..... 王柏玲等 12

经济增长理论与中国经济发展路径 张金山等 20

民生财政支出影响幸福感的传导路径及效应

——基于微观数据的中介效应检验 杨志安 王佳莹 27

我国财政支持政策对养老服务的影响

——以山东省为例 宫锡强 35

养老服务金融助推我国养老金第三支柱发展问题研究

..... 刘 妍 42

集聚效应、产业生产率与服务业发展

——基于中国城市数据的实证研究 王 硕 刘 刚 48

银行家预期影响经济波动的传导机制研究

——表内信贷还是影子银行? 赵 宇等 55

乡村振兴背景下我国农村文化资源的产业化设计逻辑

与路径选择 金晓彤等 63

东北振兴的大数据应用模式 梁 琳 柏 旭 69

税务研究

税法上量益课税原则的证成与适用 苏日沙 73

涉税信息共享中纳税人信息权保护论纲

——基于法权理论的视角 苟学珍 80

回应性监管与“放管服”改革下的税收风险管理 宋 朗 86

个税递延型商业养老保险税收政策问题探讨 姜丽美 93

区块链技术驱动税收征管创新的路径与对策 王 娟 99

吉林经济

精准扶贫跟踪审计与绩效审计一体化实证研究

——基于吉林省大安市的多元 Logistic 回归分析

..... 顾 兵 王日俊 105

2020 年总目录 111

[期刊基本参数]

CN22-1210 / F※1979※b※A4※112※zh※P※¥10.00※2000※16※2020-11

税务与经济

(吉林财经大学学报)

(双月刊)

2020 年第 6 期(总第 233 期)

2020 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

投稿信箱 1: swyjjz@163.com

投稿信箱 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. 15,2020
(Serial No.233)

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

On the Optimization of Regulation Induction Standards in Environmental Protection Tax Law	PENG Cheng 1
Dynamic Composition, Characteristics and Economic Effects of Production Factors in China in the New Era	WANG Bai-ling and Others 12
Economic Growth Theory and China's Economic Development Path	ZHANG Jin-shan and Others 20
The Conduction Path and Effect of People's Livelihood Financial Expenditure on Happiness ——Test of Mediating Effect Based on Micro Data	YANG Zhi-an & WANG Jia-ying 27
The Evaluation of Financial Support Policy for the Elderly Service ——Taking Shandong Province as An Example	GONG Xi-qiang 35
The Elderly Service Finance Promotes the Practice and Exploration of the Development of the Third Pillar of Pension in China	LIU Yan 42
Agglomeration Effect, Industrial Productivity and Service Industry Development ——An Empirical Research Based on Chinese City Data	WANG Shuo & LIU Gang 48
A Research on the Transmission Mechanism That Bankers' Expectation Affects Economic Fluctuations: On-balance Sheet Credit or Shadow Banking?	ZHAO Yu and Others 55
The Design Logic and Path Choice of Rural Cultural Resources Industrialization under the Background of Rural Revitalization	JIN Xiao-tong and Others 63
The Big Data Application Model of Northeast Revitalization	LIANG Lin & BAI Xu 69
The Justification and Application of the Principle of Taxation Based on Quantity and Benefit in Tax Law	SU Ri-sha 73
An Outline of the Protection of Taxpayers' Information Rights in Tax-related Information Sharing ——From the Perspective of Legal Right Theory	GOU Xue-zhen 80
Responsive Supervision and Tax Risk Management under the Reform of "Decentralization, Regulation and Service"	SONG Lang 86
A Study on Tax Policy of Development of Commercial Old-age Insurance with Tax Delay	JIANG Li-mei 93
Path and Countermeasures of Innovation of Collection and Management of Blockchain Technology Driving Tax	WANG Juan 99
An Empirical Study on the Integration of Follow-up Auditing and Performance Auditing for Targeted Poverty Alleviation ——Based on the Multiple Logistic Regression Analysis of Da'an City, Jilin Province	GU Bing & WANG Ri-jun 105

- 全国中文核心期刊
- 全国百强社科学报
- 吉林名刊
- 吉林省精品期刊
- 吉林省一级期刊
- 中文社会科学引文索引来源期刊
- 中国人文社会科学引文数据库来源期刊

ISSN 1004-9339



A standard one-dimensional barcode is positioned vertically. Above the barcode, the ISSN number is printed. To the right of the barcode, there is a vertical string of numbers and a greater-than symbol (>).
9 771004 933007
11>

国内外公开发行 邮发代号：12-58 国内定价：10.00 元