

全国中文核心期刊



Q K 2 1 4 5 9 9 0

税务与经济

TAXATION AND ECONOMY



2021.6

SHUIWU YU JINGJI

本刊特稿

论数字时代来源地课税的合理性 克雷格·埃利夫 刘奇超 1

税务研究

美国加密数字货币的税收问题研究:从制度设计到纳税征管

..... 张春燕 14

涉税行政公益诉讼制度的实践困境与完善路径 孙其华 23

论针对企业破产重整豁免债务的所得税课税除外

..... 范志勇 李奇 30

多边公约视角下我国对“一带一路”非居民财产收益课税问题

研究 林星阳 38

数字经济发展对我国税收贡献度的实证研究

——基于数字产业化和产业数字化视角

..... 冯秀娟等 47

经济纵横

互联网支付影响绿色消费的效应及催化路径

——从感知到实践的中介作用检验 安家骥等 54

高管变更对审计费用的影响研究

——基于审计师风险感知视角 王爱群等 61

“三权分置”背景下农村土地流转对农民收入的影响及对策研究

..... 马乾 69

农村家庭多维贫困测量及影响因素分析

——基于 CFPS 2018 数据的实证 汤晋等 76

我国区域金融集聚差异对绿色发展的影响 陈爱珍 86

新时代国家治理视野下的民间金融规制转型 余艳清 95

吉林经济

以打造冰雪文旅 IP 产品赋能吉林省冰雪经济发展问题研究

..... 张若冰等 102

以“多规合一”促进吉林省全域旅游发展研究

..... 斯鹏 卢慧珊 107

《税务与经济》2021 年总目录 111

[期刊基本参数]

CN22-1210 / F※1979※b※A4※112※zh※P※¥10.00※2000※14※2021-11

税务与经济

(吉林财经大学学报)

(双月刊)

2021 年第 6 期(总第 239 期)

2021 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: 蔡强

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: swyjjzz@163.com

网址: http://swyj.cbpt.cnki.net

电话:

主任室: (0431)84539298

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. 15,2021
(Serial No.239)

Responsible Unit:

Educational Department of

Jilin Province

Sponsor Unit:

Jilin University of
Finance and Economics

Editor in Chief:

CAI Qiang

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

Justifying Source Taxation in the Digital Age	Craig Elliffe & LIU Qi-chao 1
A Study on the Taxation of Cryptocurrencies in the United States: From Institutional Design to Tax Regulation	ZHANG Chun-yan 14
The Practical Dilemma and Improvement Path of Tax-related Administrative Public Interest Litigation System	SUN Qi-hua 23
On the Income Tax Exclusion for Bankruptcy Reorganization Exempted Debt	FAN Zhi-yong & LI Qi 30
Research on China's Taxation of Capital Gains from Belt and Road Non-resident —Through the Perspective of MLI	LIN Xing-yang 38
An Empirical Study on the Contribution of Digital Economy to China's Tax Revenue	FENG Xiu-juan and Others 47
The Effect of Internet Payment on Green Consumption and Its Catalytic Path —Examination of the Intermediary Effect from Perception to Practice	AN Jia-ji and Others 54
Research on the Impact of Top Management Turnover on Audit Fees —From the Perspective of Auditor's Risk Perception	WANG Ai-qun and Others 61
Research on the Impact of Rural Land Transfer on Farmers' Income and Countermeasures under the Background of "Separating Rural Land Ownership Rights, Contract Rights, and Management Rights"	MA Qian 69
Multidimensional Poverty Measurement of Rural Households and Analysis of Its Influencing Factors —The Empirical Evidence Based on the Data of CFPS 2018	TANG Jin and Others 85
The Impact of Regional Financial Agglomeration Differences on Green Development in China	CHEN Ai-zhen 86
The Transformation of Informal Financial Regulations from the Perspective of National Governance in the New Era	YU Yan-qing 95
To Create IP Products Related to Ice and Snow Cultural Tourism in Order to Deal with the Problems Related to Ice and Snow Economic Development in Jilin Province	ZHANG Ruo-bing and Others 102
Research on Promoting the Development of Jilin Province's All-area Tourism Based on "The Reform to Replace Multiple Plans for City(County) Development with One Master Plan"	JIN Peng & LU Hui-shan 107

- 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. It is used to encode the journal's ISSN (1004-9339) for automated tracking and identification.

9 771004 933007

国内外公开发行 邮发代号：12-58 国内定价：10.00 元