

全国中文核心期刊



Q K 2 2 1 9 2 6 9 | 1004-9339

# 税务与经济

TAXATION AND ECONOMY



2022.2

SHUIWU YU JINGJI

## 本刊特稿

深入学习贯彻党的十九届六中全会精神 .....	1
谈十九届六中全会精神在思政课教学中的融入 .....	李光宇 1
新中国金融监管的历史变迁 ——党的奋斗成就和历史经验 .....	张 强 3
赓续百年初心 新时代中国行政伦理中的人民至上观 .....	阎 宇 4
不忘初心 外语教育工作者踔厉奋发迈向新百年 .....	姜 帅 6

## 税务研究

巡视监督能抑制央企控股上市公司避税吗 .....	张曾莲 张 宇 王筱钰 9
涉税职务犯罪中的重大损失 .....	陈俊良 17
房地产税制结构优化对宏观经济和收入分配的影响 .....	段 梦 娄 峰 25
全球税收治理架构的现状、问题与启示 .....	洪蕊珑 34
企业不动产司法拍卖涉税问题研究 ——兼论税收征管中《民法典》适用性 .....	艾 华 王佳琳 庄佳强 42
税收优先权的法律适用困境及其化解 .....	关爱麟 崔晓磊 48

## 经济纵横

高质量发展视域下寒地冰雪经济体系建设研究 .....	刘雪松 55
国家质量基础设施多要素协同服务的实践困境与出路 .....	陈岳飞 肖 克 63
资源型城市转型财政转移支付法律制度供给价值研究 .....	单云慧 郑素兰 69
客户管理层负面语调与供应商未来绩效关系研究 ——基于 MD&A 的文本分析 .....	于 莹 姚梅芳 79
农业技术进步、劳动力转移与农业高质量发展 .....	刘宇薇 汪红梅 88
中国城市化推进与生态环境 .....	史永姣 吕洁华 98

## 吉林经济

东北地区经济实现高质量发展的瓶颈与对策建议 .....	梁毕明 汤淮龄 敬 然 106
--------------------------------	-----------------

[期刊基本参数]

CN22-1210/F 1979 b A4 112 zh P 10.00 1500 14 2022-03

# 税务与经济

(吉林财经大学学报)

(双月刊)

2022年第2期(总第241期)

2022年3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: 冯媛媛  
封面设计: 武 振  
英文摘要: 郭殿生(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: 长春新华印刷集团有限公司  
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.2 Mar. 15,2022  
(Serial No.241)

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:  
FENG Yuan-yuan  
Cover Designer: WU Zhen  
Publisher:  
ChangChun XinHua Printing Group  
Co.,Ltd  
Overseas Distributor:  
China Educational Literature Export  
Corporation  
Overseas Distrbution Code:  
JSSC-H05  
ISSN 1004-9339 CN22-1210/F

In-depth Study and Implementation of the Spirit of the Sixth Plenary Session of the Party's 19th Central Committee .....	1
On the Integration of the Spirit of the Sixth Plenary Session of the 19th Central Committee in the Teaching of Ideological and Political Courses .....	LI Guang-yu 1
The Historical Changes of New China's Financial Supervision: the Party's Struggle Achievements and Historical Experience .....	ZHANG Qiang 3
Continuing the Original Aspirations of the Century: the People's supremacy in China's Administrative Ethics in the New Era .....	YAN Yu 5
Not Forgetting the Original Aspirations: Foreign Language Educators Are Striving for A New Century .....	JIANG Shuai 7
Can Inspection and Supervision Inhibit the Tax Avoidance of Central Enterprises Holding Listed Companies .....	ZHANG Zeng-lian & ZHANG Yu & WANG Xiao-yu 9
Heavy Losses in Tax-related Duty Crimes .....	CHEN Jun-liang 17
The Impact of Real Estate Tax System Optimization on Macroeconomy and Income Distribution .....	DUAN Meng & LOU Feng 25
Status, Problems and Enlightenment of Global Tax Governance Structure .....	HONG Han-long 34
Research on Tax-related Issues of Judicial Auction of Corporate Real Estate .....	AI Hua & WANG Jia-lin & ZHUANG Jia-qiang 42
Dilemma of Legal Application of Tax Priority and Its Resolution .....	GUAN Ai-lin & CUI Xiao-lei 48
Research on the Construction of Ice-snow Economic System in Cold Regions from the Perspective of High-quality Development .....	LIU Xue-song 55
Real Dilemma and Outlet of Multi-element Collaborative Service of National Quality Infrastructure .....	CHEN Yue-fei & XIAO Ke 63
Research on the Supply Value of the Legal System of Financial Transfer Payment in the Transformation of Resource-based Cities .....	SHAN Yun-hui & ZHENG Su-lan 69
Research on the Relationship between Customer Negative Disclosure Tone and Supplier Future Performance .....	YU Ying & YAO Mei-fang 79
Agricultural Technology Advancement, Labor Migration and High-quality Development .....	LIU Yu-wei & WANG Hong-mei 88
China's Urbanization Advancement and Ecological Environment .....	SHI Yong-jiao & LÜ Jie-hua 98
Bottleneck and Countermeasures of Achieving High-quality Economic Development in Northeast China .....	LIANG Bi-ming & TANG Huai-ling & JING Ran 106

- 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



9 771004 933229



国内外公开发行 邮发代号：12-58 国内定价：10.00 元