

全国中文核心期刊

中文社会科学引文索引CSSCI来源期刊

RCCSE中国权威学术期刊

中国国际影响力优秀学术期刊

中国人文社会科学核心期刊

# 商业研究

## COMMERCIAL RESEARCH

1958年创刊

刊名题字：郭沫若



# 2020 4

商经理论

电商平台信用机制与用户嵌入性梯度效应及作用机制 闫慧丽 1

企业间销售线索分享是多多益善吗?

——基于特许经营渠道关系的实证研究 任星耀, 郑丽娜, 郑鑫 13

财经纵横

金融结构演变、货币政策与银行风险承担异质性 徐皓, 张嘉明 20

低保制度是近贫人口的福利悬崖吗?

——基于贫困脆弱性视角的实证研究 张栋 31

产业经济

生产性服务业集聚对绿色全要素生产率的影响  
——基于不同集聚视角下面板门槛模型的实证分析 李珊珊, 马艳芹 40

数字经济平台的有效治理机制

——以跨境电商平台监管为例 张顺, 费威, 佟烁 49

政策协调、产业结构升级及宏观经济效应分析 刘祖基, 刘希鹏, 王立元 56

考虑存在平行进口的跨国供应链价格竞争研究 戎陆庆, 许茂增 68

东北地区资源型城市产业结构升级的战略效应

杨桐彬, 朱英明, 王念 78

## 财税研究

非税收入规模、官员腐败与财政透明度

——基于中国省级数据的实证研究

梁城城, 张淑娟 85

税收竞争与市场分割

范欣, 宋冬林 93

装备制造业与生产性服务业互动融合财政政策有效性研究

张昊, 徐建中, 刘晶磊 103

## 公司治理

企业研发投资的动态调整: 平滑性或波动性

杨灵, 唐晓华, 冯荣凯 111

关键审计事项准则实施能提高分析师预测准确性吗?

刘圻, 牛艺琳, 张呈 121

审计质量、产权性质对上市公司投资效率的影响研究

李明娟, 颜琦 132

## 商法论丛

家庭承包经营收益分配制度的反思与重构

刘恒科 139

利益相关者视域下的药品安全社会共治研究

乔大丽 146

---

---

CONTENTS

E-commerce Platform Credit Mechanism and User Embeddedness Gradient Effect and Mechanism  
..... YAN Hui-li 1

Is It Better to Share More Leads among Enterprises? An Empirical Study of the Relationship between Franchising Channels  
..... REN Xing-yao, ZHENG Li-na, ZHENG Xin 13

Evolution of Financial Structure, Monetary Policy and Heterogeneity of Bank Risk-taking  
..... XU Hao, ZHANG Jia-ming 20

Is the Minimum Living Standard a Welfare Cliff for the Near Poverty Population? An Empirical Study based on Poverty  
Vulnerability ..... ZHANG Dong 31

The Impact of Producer Services Agglomeration on Green TFP: An Empirical Analysis of Panel Threshold Model based on  
Different Agglomeration Perspectives  
..... LI Shan-shan, MA Yan-qin 40

Effective Governance Mechanism of Digital Economy Platform; Taking Cross-border E-commerce Platform Supervision as  
An Example ..... ZHANG Shun, FEI Wei, TONG Shuo 49

Policy Coordination, Industrial Structure Upgrading and Macroeconomic Effect  
..... LIU Zu-ji, LIU Xi-peng, WANG Li-yuan 56

Research on Price Competition of Transnational Supply Chain Considering Parallel Import  
..... RONG Lu-qing, XU Mao-zeng 68

---

The Strategic Effect of Industrial Structure Upgrading of Resource-based Cities in Northeast China	..... YANG Tong-bin, ZHU Ying-ming, WANG Nian	78
Non-tax Revenue Scale, Official Corruption and Fiscal Transparency: An Empirical Study based on China's Provincial Data	..... LIANG Cheng-cheng, ZHANG Shu-juan	85
Tax Competition and Market Segmentation	..... FAN Xin, SONG Dong-lin	93
Research on the Effectiveness of Fiscal Policy for the Interaction and Integration of Equipment Manufacturing Industry and Producer Service	..... ZHANG Hao, XU Jian-zhong, LIU Jing-lei	103
Dynamic Adjustment of R&D Investment: Smoothness or Volatility	..... YANG Ling, TANG Xiao-hua, FENG Rong-kai	111
Can the Implementation of Key Audit Matters Standards Improve the Accuracy of Analysts' Forecasts?	..... LIU Qi, NIU Yi-lin, ZHANG Cheng	121
Research on the Influence of Audit Quality and Property Right Nature on the Investment Efficiency of Listed Companies	..... LI Ming-juan, YAN Qi	132
Reflection and Reconstruction of Income Distribution System of Household Contract Management	..... LIU Heng-ke	139
Research on the Social Co-governance of Drug Safety from the Perspective of Stakeholders	..... QIAO Da-li	146

---

Editor & Publisher: Commercial Research Press  
Address: No. 1 Xuehai St., Songbei District, Harbin  
P. C. : 150028  
Printed by: Harbin Tian Xing Su Da Printing Co.,  
Ltd.  
Distributor: Harbin Post Office

Distributor Abroad: China International Book Co.  
Subscribe to: via Post Offices throughout China  
Domestic Code: 14-71  
International Code: M4520  
Retailer: Post Offices, Journal Stores, Xinhua  
bookstores throughout China