

商  
业  
研  
究

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 哲, 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 烨 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

企业研发投入的动态调整: 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?

刘坼, 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

李明媚, 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