



中文核心期刊
全国高校社科名刊
湖北省优秀精品期刊
中国人文社会科学核心期刊
中文社会科学引文索引 (CSSCI) 来源期刊

中南财经政法大學

JOURNAL OF ZHONGNAN UNIVERSITY OF ECONOMICS AND LAW

学报

2022
总第253期
4



目 次

• 会计研究 •

- 员工持股计划能够改善企业劳动投资效率吗? 刘 坊 赵沪晓(3)
跨境电商试验区设立与企业风险承担 胡浩然 宋颜群(16)
数字技术与企业高质量创新 丛 昊 张春雨(29)

• 财政金融 •

- 所得税改革的要素分配与长期增长效应 朱 军(41)
中国地方政府债务最优规模研究 刘穷志 崔 邦(54)
民营控股股东财务资助与银行贷款
——基于信号效应的视角 蒋华林 周艳利(67)

• “三农”研究 •

- 城市落户门槛对农村流动人口创业决策的影响
——基于新一轮户籍制度改革的分析 李五荣 丰晨宇 陈华帅(82)
农地确权如何影响农户举家迁移
——对政策推广不同阶段影响差异的考察 杨宗耀 陈 品 纪月清(96)
高标准农田建设促进了农地流转吗? 陈江华 洪炜杰(108)

• 高质量发展 •

- 我国双碳目标的实现路径:从行政规制到市场约束 杨博文 尹彦辉(118)
供应链中断:成因、后果及对策
——供应链治理视角下的文献述评 刘婧怡(130)
信息基础设施建设与区域数字化创业活跃度 孟宏玮 赵华平 张所地(145)

本期执行编辑:肖加元

CONTENTS

| | | |
|--|-------|--|
| Can Employee Stock Ownership Plans Improve Firms' Labor Investment Efficiency? ..... | ..... | LIU Qi ZHAO Huxiao(3) |
| Establishment of Cross-Border E-Commerce Pilot Zone and Enterprise Risk-Taking ..... | ..... | HU Haoran SONG Yanqun(16) |
| Digital Technology and Companies' High-quality Innovation ..... | ..... | CONG Hao ZHANG Chunyu(29) |
| Effect of Income Tax Reform on Factor Income Distribution and Long-term Growth ..... | ..... | ZHU Jun(41) |
| Study of the Optimal Size of Local Government Debt in China ..... | ..... | LIU Qiongzhii CUI Bang(54) |
| Financial Support from Controlling Shareholders in Private Enterprises and Bank Loans: Base on the Perspective of Signaling Effects ..... | ..... | JIANG Hualin ZHOU Yanli(67) |
| The Impact of Thresholds for Hukou Qualification on Rural Migrants' Entrepreneurial Decision: Based on the New Round of China's Hukou Reform ..... | ..... | LI Wurong FENG Chenyu CHEN Huashuai(82) |
| How does Land Titling Affect Rural Family Migration? The Different Impacts of the Policy between Anticipation to Implementation ..... | ..... | YANG Zongyao CHEN Pin JI Yueqing(96) |
| Does the Construction of High Standard Farmland Promote the Transfer of Farmland? ..... | ..... | CHEN Jianghua HONG Weijie(108) |
| Implementation Path of China's Double Carbon Target: From Administrative Regulation to Market Restriction ..... | ..... | YANG Bowen YIN Yanhui (118) |
| Supply Chain Disruption: Causes, Consequences and Countermeasures: Literature Review from the Perspective of Supply Chain Governance ..... | ..... | LIU Jingyi(130) |
| Information Infrastructure and Digital Entrepreneurship ..... | ..... | MENG Hongwei ZHAO Huaping ZHANG Suodi(145) |