

TABLE OF CONTENTS

目 录

航运企业应收账款管理案例研究 A Case Study of Accounts Receivable Management in Shipping Enterprises 陶玉珍.....	97
控股股东股权质押、产权性质与公司价值 Controlling Shareholder's Equity Pledge, Property Right Nature and Company Value 张瑜.....	106
EVA 在企业业绩评价中的应用 The Application of EVA in Enterprise Performance Evaluation 柴莹莹.....	113
抖音“短视频 + 直播”带货个人所得税问题的探讨 Discussion on the Personal Income Tax of Goods in “Short Video + Live Broadcast” of Tiktok 郑萍, 刘子钰, 范文静.....	120
希格玛事务所审计质量评价分析及优化建议 Audit Quality Evaluation Analysis and Optimization Recommendations of Higema Firm 陈玥江.....	126
注册制背景下信息披露制度与监管问题的探讨 Discussion on Information Disclosure System and Supervision under the Background of Registration System 龚妍.....	133
北京文化财务造假事件对其偿债能力的影响分析 An Analysis of the Impact of Beijing Cultural and Financial Fraud on Its Debt Paying Ability 谢路路.....	138
新冠肺炎疫情下餐饮企业面临的财务风险与对策研究 Research on the Financial Risks and Countermeasures of Catering Enterprises under the COVID-19 Epidemic 陆文秋.....	145
我国 ESG 可持续信息鉴证的现状与发展分析 The Current Status and Development Analysis of ESG Sustainable Information Authentication in China 徐丽英, 侯雨晴, 李奕娜.....	149