

TABLE OF CONTENTS

目 录

基于 TCFD 框架的我国金融机构环境信息披露制度改进研究 Research on Improving the Environmental Information Disclosure System of Chinese Financial Institutions Based on TCFD Framework	
张怡, 田翠香.....	155
深股通对我国新能源汽车上市公司股价异动的影响分析 Analysis of the Influence of Shenzhen-Stock Connect on the Stock Price Changes of Listed Companies of New Energy Vehicles in China	
葛笑宇.....	161
EVA 在企业业绩评价中的应用 The Application of EVA in Enterprise Performance Evaluation	
程明明.....	166
浅谈对在经济全球化下的新会计准则趋同的理解 A Brief Analysis of the Understanding of the Convergence of the New Accounting Standards under the Economic Globalization	
杨玉英.....	173
国际 ESG 信息披露实践与启示 Practice and Enlightenment of International ESG Information Disclosure	
阿依江·赛力克, 胡慧达, 陈璐莹.....	177
我国新能源汽车上市公司股价宏观影响因素分析 Analysis of Macro-Influence Factors of the Stock Price of Listed Companies of New Energy Vehicles in China	
唐晓琴.....	182
我国 ST 公司自愿变更会计师事务所行为分析 An Analysis of the Behavior of ST Companies' Voluntary Change of Accounting Firm in China	
刘晓月.....	186
数字经济背景下工业发展对城市化进程的影响研究 Research on the Impact of Industrial Development on the Process of Urbanization under the Background of Digital Economy	
姚舒畅.....	192
基于生命周期理论下的企业战略选择和战略转型研究 Analysis of Strategic Choice and Strategic Transition of Enterprises Based on Life Cycle Theory	
傅朝辉.....	197

我国上市公司 ESG 信息披露问题与对策研究

Study on Information Disclosure Problems and Countermeasures of ESG in China's Listed Companies

陈璐莹, 阿依江·赛力克, 胡慧达.....203

关联方交易、事务所规模与审计质量

Related Party Transactions, Firm Size and Audit Quality

刘宁, 李莫愁.....208

苏宁易购实施员工持股计划的案例研究

A Case Study on the Implementation of Employee Stock Ownership Plan by Suning E-Shop

张璐璐, 张卓.....216

企业并购的财务绩效研究

A Study of the Financial Performance of Corporate Mergers and Acquisitions

肖雨.....222

真实盈余管理对审计收费的影响研究

Study on the Impact of Real Earnings Management on Audit Fees

杨若琪, 李莫愁.....229

我国上市公司员工持股计划实施存在的问题及对策研究

Research on Problems and Countermeasures of the Implementation of Employee Stock Ownership Plans in Listed Companies in China

郁晓慧, 张卓.....239

基于事务所层面及公司财务层面的关键审计事项研究

Research on Key Audit Matters Based on Accounting Firm Level and Company's Financial Level

马桢瑜, 李莫愁.....244

我国上市公司 ESG 信息披露体系研究

Research on ESG Information Disclosure System of Chinese Listed Companies

胡慧达, 陈璐莹, 阿依江·赛力克.....256

企业社会责任理论研究综述

Overview of Corporate Social Responsibility Theory Research

张羽.....261

高新制造企业纳税筹划策略研究

Research on the Tax Planning Strategy of High-Tech Manufacturing Enterprises

王萌, 王树锋.....267

传统零售业数字化转型的影响因素研究

Research on Influencing Factors of Digital Transformation of Traditional Retail Industry

马泽铭.....278