

TABLE OF CONTENTS

目 录

平台型企业的管理控制研究 Research on Management Control of Platform Enterprises 范博文.....	1
PPP 模式下北京农村污水处理项目的定价研究 Research on Pricing of Rural Wastewater Treatment Projects in Beijing under PPP Model 王爽.....	11
新时代商业银行理财专业人才培养路径研究 The Path Research of Commercial Banks Financial Professional Talents Training in the New Era 闫丽媛, 汪连新.....	18
鼎龙公司“漂绿”行为动因及治理研究 Research on the Causes and Governance of Dinglong Company's "Greenwashing" Behavior 乔馨枢, 荣世源, 张冉, 叶茵蝶.....	27
分析师关注、内部控制质量与商誉泡沫 Analyst Concern, Internal Control Quality and Goodwill Bubble 刘瑞祺.....	35
探究股权激励的两面性 Exploring the Dual Nature of Equity Incentives 宋颖钰.....	45
浅析综合电力业应收账款脱钩问题及对策 Analysis on the Problem of Uncoupling Accounts Receivable in Comprehensive Power Industry and Its Countermeasures 袁丽平.....	53
企业 ESG 表现对债务成本的影响研究 A Study of the Impact of Corporate ESG Performance on the Cost of Debt 王子强.....	59
保荐机构跟投成本、审计师行业专长与公司盈余管理 Cost of Sponsor's Co-Investment, Auditor Industry Specialization and Corporate Earnings Management 王一砚, 陈凌云.....	71
增值税留抵退税政策分析及建议 The Policy Analysis and Suggestion of VAT Credit Refund 陈孙策.....	87

高质量发展背景下制造业企业财务共享服务中心优化研究 Study on the Optimization of Financial Shared Service Centre of Manufacturing Enterprises in the Context of High-Quality Development	
魏梦甜.....	93
低碳转型债券融资动因及制约因素分析 Analysis on the Motivation and Restrictive Factors of Low Carbon Transformation Bond Financing	
郝芳萍, 孔晓春.....	99
“大智移云”下企业财务共享与竞争优势关系研究 Research on the Relationship between Corporate Financial Sharing and Competitive Advantage under the Great Wisdom Propelling Clouds	
蒋洁.....	106
模糊会计账目与票据的数字辨识研究 Research on the Digital Identification of Fuzzy Accounting Accounts and Bills	
陈清.....	118
企业环境、社会和公司治理(ESG)表现对企业投资效率的影响研究 A Study of the Impact of Corporate Environmental, Social and Corporate Governance (ESG) Performance on the Efficiency of Corporate Investment	
刘瑞祺.....	124
基于 SWOT 视角的风险管理内控审计优化探析 Analysis of Internal Control Audit Optimization of Risk Management Based on SWOT Perspective	
李芝芸.....	136
农村现代化污水处理企业绩效考核 Performance Evaluation of Rural Modern Sewage Treatment Enterprises	
徐岩, 金阳.....	142
新常态下企业专项审计调查的探讨与实践 Discussion and Practice of Enterprise Special Audit Investigation under the New Normal	
徐望.....	148