2024

Academic Frontier Information

学科前沿快报

2024年第04期（总第54期）

学科前沿快报　2024 年第 4 期（总第 54 期）

目　录

山商学科快讯

我校 2024 年软科排名

1. 软科大学排名

2024 年 4 月 18 日高等教育专业评价机构软科正式发布"2024 软科中国大学排名"。

"软科中国大学排名"的评价体系设置了十大评价模块，细分 36 个评价维度，内嵌 100 项评价指标，涉及 373 个评价变量。软科排名根据本科层次高校在学校性质和学校类型上的差异，将中国 1000 余所高校划分为综合性大学、7 类单科性大学、4 类非公办大学，采用差异化的指标体系分别排名，对中国大学进行立体化监测式评价。

2024 年软科中国财经类大学排名有 54 所高校上榜，上海财经大学、中央财经大学、对外经济贸易大学位列前三名。**我校 2024 年位居财经类大学排名第 34 位，同比上一年度提升 2 个位次；2024 年全国参考排名位居 435 位，同比上一年度提升 21 个位次。**

图 1 软科中国财经类大学排名

图片来源：软科

435		宜宾学院 Yibin University	四川	综合	111.2
财34		山东工商学院 Shandong Technology and Busi...	山东	财经	
436		重庆第二师范学院 Chongqing University of Educat...	重庆	师范	111.1
医62		河北中医药大学 Hebei University of Chinese Me...	河北	医药	

图 2 2024 软科中国大学排名（总榜）

图片来源：软科

表 1 我校软科-中国财经类大学排名（2020-2024）

年度	2020	2021	2022	2023	2024	年度位次变化趋势
排名	40	41	40	36	34	2↑

数据来源：软科

表 2 我校软科-全国高校参考排名（2020-2024）

年度	2020	2021	2022	2023	2024	年度位次变化趋势
排名	461	495	486	456	435	21↑

数据来源：软科

2. 中国最好学科排名

以下列出了"软科中国最好学科排名"中我校进入全国排名前 50%的学科分布情况。

经济学

学科代码	学科名称	排名层次	排名
0202	应用经济学	前30%	75

工学

学科代码	学科名称	排名层次	排名
0812	计算机科学与技术	前40%	111

管理学

学科代码	学科名称	排名层次	排名
1201	管理科学与工程	前50%	103
1202	工商管理	前40%	105
1204	公共管理	前50%	104

数据来源：软科

根据软科数据，目前我校共有 5 个学科进入全国前 50%层次行列。其中，应用经济学进入该学科前 30%层次，排名位居全国第 75 位。

工商管理、计算机科学与技术两个学科进入学科前 40%行列；管理科学与工程、公共管理进入学科前 50%行列。上述 4 个学科的全国排名在 100-111 名区间内。

我校应对上述高潜力学科在人才引育、平台项目建设、国内外高水平论文成果等方面鼓励和扶持，以促进优势学科早日进入全国前 100 位行列。

3. 软科中国大学专业排名

根据软科统计数据，我校上榜的 45 个 B 级专业中，有 8 个优势专业进入 B+评级行列。

优势专业 🚩		
专业名称	评级	专业排名
城市管理	B+	16
资产评估	B+	16
金融科技	B+	23
审计学	B+	25
工程造价	B+	32
投资学	B+	34
数字媒体技术	B+	37
网络工程	B+	45

图片来源：软科

山东工商学院 2024 软科排名、学科专业排名详情，参见软科官方网站 https://www.shanghairanking.cn/institution/shandong-technology-and-business-university

优秀文献荐读

金融学

题　　名：法律金融学视野中金融科技的监管困境与系统治理

作　　者：程雪军

机　　构：同济大学法学院

发文时间：2024.03.06

摘　　要：

从法律金融学理论看，广义金融科技在信息技术驱动下历经金融信息技术、互联网金融与金融科技等发展阶段，其发展质量与效率快速提升，并对应形成机构监管、功能监管与双峰监管。然而，金融科技在创新发展中面临法律、金融与技术层面的系统化监管困境：金融科技的法律监管范围与时效有限；金融科技的监管体制与模式难以适应金融科技的创新；金融科技的监管技术落后，难以应对金融科技的冲击。对金融科技实施有效治理，具有明显的必要性。通过采用法律金融学方法，对域外大陆法系与海洋法系典型国家的金融科技系统治理开展比较分析，我国可以积极借鉴钱学森的系统工程理念，从单维度的政府监管上升至多维度的系统治理，从而全面勾勒出金融科技稳健发展的系统治理图景：加强金融科技的法律治理系统建设；深化金融监管体制改革，积极探索金融科技监管新模式；强化金融科技的监管技术建设，提升数字化监管的技术水平。

关 键 词：金融科技监管；法律金融学；监管科技；系统治理经验；监管沙盒模式；平台企业；数据垄断；混业经营

原文出处：武汉大学学报(哲学社会科学版).2024,77(02)

文章链接：

https://kns.cnki.net/kcms2/article/abstract?v=9CXCstbk-tsCl1kSSYe7jFaryVR1k8Guse_QVgnICQ8bO2g8zueAnnkS2vLODLrpQgalQWdUUBuXZPgDdD1zhBHz-wMRairok1O2x-oAYjbWSNUH9UzLOuK_9REN3mOZ1QTAv5gAf3M=&uniplatform=NZKPT&language=CHS

题　　名：金融政治学:地缘政治竞争下的新议程

作　　者：张发林

机　　构：南开大学周恩来政府管理学院；南开大学国家安全研究院

发文时间：2024.02.15

摘　　要：

金融是国际政治经济学研究的一个重要研究领域和方向,国际政治经济学的金融研究已形成较为明确的研究内涵和边界。但是,由于其诞生和发展植根于国际关系学学科体系之下,国际政治经济学的金融研究议程在解释国际政治经济变化及其所导致的国家间关系和国内政策调整上仍存在局限,尤其是对国内政治和比较政治层面的金融活动和政策关注不足。作为研究方向和研究议程,"金融政治学"在国际政治经济学金融研究的基础上,更加全面地囊括和融合国内政治、比较政治和国际关系研究中的金融议题,尝试对政治和金融的关系进行更加系统的探索。在国际秩序变革期和地缘政治博弈回归的背景下,中国的金融政治学核心议题至少包括五方面内容:支撑中国经济和金融高质量发展的最匹配金融体制,维护国家金融安全的最佳系统性策略,提升中国国际金融权力的最稳妥金融方略,应对大国金融博弈和国际金融制裁的最有效手段,推动全球金融治理体系和国际金融秩序有序变革的最可行路径。

关 键 词： 国际政治经济学；金融政治学；金融研究；金融安全；国际金融权力原文出处：国际政治研究.2024,45(01)

文章链接：

https://kns.cnki.net/kcms2/article/abstract?v=9CXCstbk-tvRow56VlhsGFV8ZcveiNqRqEtQ6iV6kcHjtrTr57McAIRmNfJGAilQY36_AdZQn7w0tllnfjFJQ9PFkrbWldYiX_Fn6fvqxgsJfznIwvkTzD_PQ-utkoFrPD6M883hIvU=&uniplatform=NZKPT&language=CHS

Title:

Past, present, and future of sustainable finance: insights from big data analytics through machine learning of scholarly research

Author:

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4. Dublin City Univ, DCU Business Sch, Dublin 09, Ireland

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Indicator:

Published in 2022

129 Citations

Highly Cited Paper

Abstract:

Sustainable finance is a rich field of research. Yet, existing reviews remain limited due to the piecemeal insights offered through a sub-set rather than the entire corpus of sustainable finance. To address this gap, this study aims to conduct a large-scale review that would provide a state-of-the-art overview of the performance and intellectual structure of sustainable finance. To do so, this study engages in a review of sustainable finance research using big data analytics through machine learning of scholarly research. In doing so, this study unpacks the most influential articles and top contributing journals, authors, institutions, and countries, as well as the methodological choices and research contexts for sustainable finance research. In addition, this study reveals insights into seven major themes of sustainable finance research, namely socially responsible investing, climate financing, green financing, impact investing, carbon financing, energy financing, and governance of sustainable financing and investing. To drive the field forward, this study proposes several suggestions for future sustainable finance research, which include developing and diffusing innovative sustainable financing instruments, magnifying and managing the profitability and returns of sustainable financing, making sustainable finance more sustainable, devising and unifying policies and frameworks for sustainable finance, tackling greenwashing of corporate sustainability reporting in sustainable finance,

shining behavioral finance on sustainable finance, and leveraging the power of new-age technologies such as artificial intelligence, blockchain, internet of things, and machine learning for sustainable finance.

Title:

Digital finance and enterprise financing constraints: Structural characteristics and mechanism identification

Author:

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2. China Institute for Vitalizing Border Areas and Enriching the People, Minzu University of China, Beijing 100081, China

3. Postdoctoral Research Center, Industrial and Commercial Bank of China, Beijing 100032, China

4. Research Department, China Securities Co., Ltd., Beijing 100010, China

5. School of Public Administration, Guangzhou University, Guangzhou Guangdong 510006, China

6. Business School, Worcester Polytechnic Institute, Worcester, MA 01609-2280, United States

Indicator:

Abstract:

Using the panel data of A-share listed companies from 2011 to 2020, we demonstrate that the WW index can characterize the level of enterprise financing constraints in China more effectively. We investigate the effect of regional digital finance (DF) development on enterprise financing constraints. This study found that DF can significantly alleviate enterprise financing constraints, and the effect is greater for small and medium-sized enterprises (SMEs) and private enterprises. DF can partially correct the size discrimination and ownership discrimination of traditional finance on private SMEs, as well as the mismatch of financial resources. Further, the results revealed that DF can alleviate information asymmetry in the securities market and between banks and enterprises and improve the external financing capabilities of enterprises. Moreover, DF can increase the en-terprise's total factor productivity (TFP) and optimize the internal financing capacity of enterprises. Overall, DF will significantly ease enterprise financing constraints.

Keywords:

Source:

Link:

https://webofscience.clarivate.cn/wos/woscc/full-record/WOS:001011596500001

城市管理

题　　名：数字化转型背景下物联感知赋能城市精细化管理的发展路径

作　　者：张 扬

机　　构：上海市城乡建设和交通发展研究院数据分析研究部

发文时间：2024.03.25

摘　　要：

在城市数字化转型背景下，亟需面向城市精细化管理需求，夯实"物联"底座、筑牢"数联"组织、牵引"智联"应用。通过物联感知技术规范和场景管理关联统筹需求的分析，解析物联感知漏报和误报的类型根源与诊断辨识，明确物联知识库升级和知识图谱构建的方向路径，通过赋予时空数字底座载体新概念和新内涵，破解物联感知体系的现状难题，提出了支撑数字化转型的物联感知赋能城市精细化管理发展路径和方向，践行可持续发展和高质量发展的新发展理念。

关 键 词：数字化转型；物联感知；城市精细化管理；发展路径

原文出处：上海城市管理.2024,33(02)

文章链接：

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8FiLBp7qqb8iYiX9scVIEEE3V5ZFNY31UKtjjvgAdJCL18Hfyhi3Iy7i5fkyf5EWuNsyH
5h_vvkQ4A-MGWlLONGI9AVst_madFg4hZCkgELw-4Ste6mI=&uniplatform=NZKPT&la
nguage=CHS

题　　名：城市治理现代化建设的路径依赖、模式演进和创新实践——以上海市
　　　　　松江区为例

作　　者：王振亮

机　　构：复旦大学大都市治理研究中心

发文时间：2024.03.25

摘　　要：

城市治理体制和治理能力现代化建设已成为基本国策，城市治理精细化的能力体现的是"绣花功夫"，展现的是基层政府的综合治理水平和治理能力建设。在提炼概括松江区开展城乡治理现代化的发展路径和模式演进的基础上，分析松江区

创建"四位一体""1+18+304+1322"网格化治理体系和工作方法，提出了上海城市治理现代化建设的依赖路径和演进模式。

Title:

Risk management in sustainable smart cities governance: A TOE framework

Author:

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Indicator:

Abstract:

Sustainable smart cities are confronted by technological, organisational and external risks, making their governance difficult and susceptible to manipulation. Based on a comprehensive literature review of 796 systematically retrieved articles, the current study proposes a multilayered technology-organisation-environment (TOE-based) risk management framework for sustainable smart city governance. A total of 56 risks are identified and grouped into TOE categories. There are 17 technological risks,

including IoT networks, public internet management and user safety concerns, with a 38.7% contribution to smart city governance risks. With a 15.6% share, there are 11 organisational risks, including user data security and cloud management. There are 28 external risks with a contribution of 46.7% to the smart city governance and consist of smart city's environment, governance, integration and security risks. A multilayered TOE-based risk management framework is proposed to identify and manage the risks associated with smart city governance in the current study. The framework links smart citizens to each other through the smart city governance team and the integrated TOE layers. The iterative risk management process of identification, analysis, evaluation, monitoring and response planning is carried out in the TOE layers, both at the external layer levels and internal management levels. The proposed framework operationalises the risk management process for smart city governance by presenting the collection of pertinent risks and their thematic TOE categorisation. The criticality of the identified risks in line with the study's rankings can help researchers and practitioners understand the top risks of smart city governance. These risks present investment opportunities for city governance bodies to develop critical and effective responses as well as provide safety, security and enhanced privacy for citizens.

Title:

Applications of ML/DL in the management of smart cities and societies based on new trends in information technologies: A systematic literature review

Author:

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2. Department of Computer Engineering, Faculty of Engineering and Natural Sciences, Kadir Has University, Istanbul, Turkey

3. Department of Computer Engineering, Nisantasi University, Istanbul, Turkey

4. Department of Computer Engineering, Shabestar Branch, Islamic Azad University, Shabestar, Iran

Indicator:

Abstract:

The goal of managing smart cities and societies is to maximize the efficient use of finite resources while enhancing the quality of life. To establish a sustainable urban existence, smart cities use some new technologies such as the Internet of Things (IoT), Internet of Drones (IoD), and Internet of Vehicles (IoV). The created data by these technologies are submitted to analytics to obtain new information for increasing the smart societies and cities' efficiency and effectiveness. Also, smart traffic management, smart power, and energy management, city surveillance, smart buildings, and patient healthcare monitoring are the most common applications in smart cities. However, the Artificial intelligence (AI), Machine Learning (ML), and Deep Learning (DL) approach all hold a lot of promise for managing automated activities in smart cities. Therefore, we discuss different research issues and possible research paths in which the aforementioned techniques might help materialize the smart city notion. The goal of this research is to offer a better understanding of (1) the fundamentals of smart city and society management, (2) the most recent developments and breakthroughs in this field, (3) the benefits and drawbacks of existing methods, and (4) areas that require further investigation and consideration. IoT, cloud computing, edge computing, fog computing, IoD, IoV, and hybrid models are the seven key emerging de-velopments in information technology that, in this paper, are considered to categorize the state-of-the-art techniques. The results indicate that the Conventional Neural Network (CNN) and Long Short-Term Memory (LSTM) are the most commonly used ML method in the publications. According to research, the majority of papers are about smart cities' power and energy management. Furthermore, most

papers have concentrated on improving only one parameter, where the accuracy parameter obtains the most attention. In addition, Python is the most frequently used language, which was used in 69.8% of the papers.

Keywords:

Smart cities; Sustainable city; Power management; Machine learning; City management; Deep learning; Review

Source:

SUSTAINABLE CITIES AND SOCIETY

Volume85

DOI10.1016/j.scs.2022.104089

Link:

https://webofscience.clarivate.cn/wos/woscc/full-record/WOS:000838158100002

会计学

题　　名：西方会计学定性研究窥斑：比较、逻辑与特点

作　　者：陈良华，许漪翎，李宛

机　　构：东南大学经济管理学院

发文时间：2024.03.28

摘　　要：

会计学的定性研究思想与方法越来越多地得到学者关注。定性研究方法在会计学术中有着广泛的应用场景，弥补了无法通过定量化方式对组织文化等复杂现象深入研究的缺憾。文章采用规范研究和比较分析法，比较了定量研究与定性研究之间的异同，分析了定性研究的哲学基础，论述了会计学定性研究的内在逻辑，阐述了定性研究的表现特点。会计学的定性研究弥补了定量研究的局限性，开阔了会计问题的研究视角。

关 键 词：定性研究；实证主义；建构主义；定性研究特征

原文出处：会计之友.2024(07)

文章链接：

https://kns.cnki.net/kcms2/article/abstract?v=IILC1c-FiAFwgjLHcoYceOCX3LCgnXLBXsIsD2aKiX2xiSiYWroOi4hsAYOZrJkBormnMZO-z977FBvFiqy51dz3YAe7azQahlkMF3Duit25jnbA

PiMHlmqBhtzVil3wMZVSSOCELHQ=&uniplatform=NZKPT&language=CHS

题　　名：论数字化时代的会计信息质量

作　　者：胡玉明

机　　构：暨南大学管理学院

摘　　要：

会计信息背后隐藏着各种利益，因此在评估企业会计信息质量时必须洞察会计信息背后隐藏的各种利益。会计信息的"真实"是会计学专业语境的"真实"。会计信息质量是会计信息需求者与供给者利益博弈或权衡的结果。基于不同的利益诉求，并非所有的会计信息需求者都需要"真实"的会计信息。"会计"只有"如实反映"职能，"不做假账"是会计信息质量的通俗表达。"会计"只能提供历史性会计信息，不能否认历史性会计信息的决策有用性，也不能一味强调会计信息的可理解性。数字化未必能够提升会计信息质量。

关 键 词：数字化时代；会计信息；会计信息质量；利益博弈；如实反映

文章链接：

https://kns.cnki.net/kcms2/article/abstract?v=IILC1c-FiAHwuDzr_q-t8yiUJem9IIZ-ZIoCUOQF_Arb-tsX1J1il0rHmzrTIsF1q6CNfyMBs8ahgaD74IZ50ZvJKslg4G4Qm6JCROcmJpgCc4AgIOPFklhu_kSzOCCwNNJDO_MB2ww=&uniplatform=NZKPT&language=CHS

Title:

Achieving the United Nations Sustainable Development Goals: An enabling role for accounting research

Author:

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Institution:

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2. Royal Holloway, University of London, Egham, UK

Indicator:

Published in 2018

407 Citation

Highly Cited Paper

Abstract:

Purpose The purpose of this paper is to establish and advance the role of academic accounting in the pursuit of the United Nations Sustainable Development Goals (SDGs), which are regarded as the most salient point of departure for understanding and achieving environmental and human development ambitions up to (and no doubt beyond) the year 2030.

Design/methodology/approach This paper provides a synthesis of interdisciplinary perspectives on sustainable development and integration of this with the accounting for sustainability literature. In addition, potential accounting research contributions are proposed so as to support the development of new research avenues.

Findings Existing research in accounting that is relevant to individual SDGs serves as an initial link between them and the accounting discipline. At the same time, the SDGs focus highlights new sites for empirical work (including interdisciplinary investigations) as well as inviting innovation in accounting theoretical frameworks. Moreover, the SDGs provide a context for (re)invigorating accounting's contribution to sustainable development debates.

Originality/value This is the first paper to explore the roles academic accounting can play in furthering achievement of the SDGs through enhanced understanding, critiquing and advancing of accounting policy, practice and theorizing. It is also the first paper to propose a research agenda in this area.

Keywords:

Social and environmental accounting; Accounting; Sustainable Development Goals; Accounting and sustainable development; Accounting for sustainability

Link:

https://webofscience.clarivate.cn/wos/woscc/full-record/WOS:000427609100001

Title:

Evolution in Value Relevance of Accounting Information

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Abstract:

We address how value relevance of accounting information evolved as the new economy developed. Prior research concludes that accounting information-primarily earnings-has lost relevance. We consider more accounting items and find no decline in combined value relevance from 1962 to 2018. We assess evolution in each item's value relevance and find increases, most notably for items related to intangible assets, growth opportunities, and alternative performance measures, which are important in the new economy. The number of relevant items also increases. We also consider separately new economy, old economy profit, and old economy loss firms. The trends are more pronounced for, but extend beyond, new economy firms. We base inferences on a nonparametric approach that does not require specifying the valuation relation. Taken together, our findings reveal an evolution to a more nuanced, but not declining, relation between accounting information and share price.

Keywords:

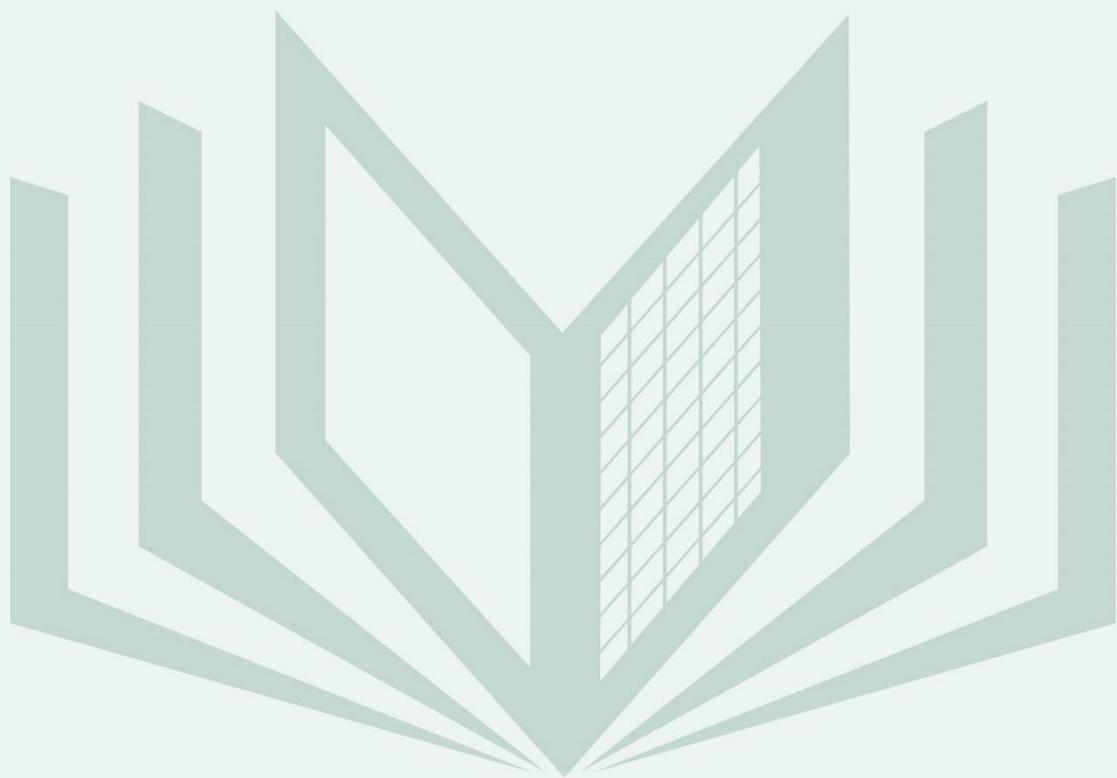capital markets; equity valuation; financial reporting; value relevance; new economy; classification and regression trees