

ISSN 1000-176X

2013年第4期 总第353期



2013  
4

全国中文核心期刊

中国人文社会科学核心期刊

中国经济类核心期刊

中文社会科学引文索引(CSSCI)来源期刊

教育部高校哲学社会科学学报名栏期刊

国家社会科学基金资助期刊

东北财经大学主办

中国·大连

# 财经问题研究

RESEARCH ON FINANCIAL AND ECONOMIC ISSUES

朱成全,王智莉:经济学理论与现实

——兼论经济学家的作用

邵 慾,李 怀:中国汽车产业自主创新机制研究

王元京,张潇文:城镇基础设施和公共服务设施投融资模式研究

李 晶,井崇任:促进高端装备制造业发展的财政税收政策研究

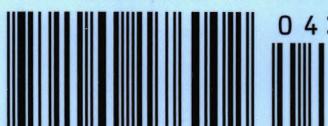
陈艳利,李新彦:监管情境下的央企控股上市公司关联交易

——基于中国资本市场的经验分析

罗浩轩:农村土地综合整治的制度逻辑与机制设计

CAIJING WENTI YANJIU

ISSN 1000-176X



04>

9 771000176002

万方数据

## 目 次

## 理论研究

## 经济学理论与现实

- 兼论经济学家的作用 ..... 朱成全, 王智莉 (3)  
交易成本、政策选择与包容性创新 ..... 吉瑞 (11)  
“公共地悲剧”与社会改革路径研究 ..... 曾祥炎 (15)

## 产业组织

- 中国汽车产业自主创新机制研究 ..... 邵慰, 李怀 (21)  
城市联盟与北部湾经济区产业协调发展 ..... 柯丽菲 (29)

## 金融与投资

- 城镇基础设施和公共服务设施投融资模式研究 ..... 王元京, 张潇文 (35)  
我国货币供应量中介目标有效性的实证分析 ..... 戴晓兵 (42)  
宏观审慎监管框架下我国金融业监管协调问题研究 ..... 梁颖琳 (49)  
中国股票市场内幕交易影响因素的实证研究 ..... 沈冰, 郭粤, 傅李洋 (54)  
政府投资项目代建人问责机制研究  
——基于项目治理与项目管理绩效双向互动的分析 ..... 邓娇娇, 汤伟钢, 严玲 (62)

## 财政与税收

- 促进高端装备制造业发展的财政税收政策研究 ..... 李晶, 井崇任 (68)  
突发公共事件的财政应急管理机制研究 ..... 郑洁 (77)  
“特权”超权力的本质及其宪政制约  
——基于发票税控功能制度性失控的思考 ..... 余丹 (83)

## 财务与会计

## 监管情境下的央企控股上市公司关联交易

- 基于中国资本市场的经验分析 ..... 陈艳利, 李新彦 (90)  
公允价值会计影响盈余预测能力吗? ..... 刘斌, 杨晋渝, 孙蓉 (99)

## 农业经济

- 农村土地综合整治的制度逻辑与机制设计 ..... 罗浩轩 (106)  
双钻石模型视角下闽台创意农业合作研究 ..... 林炳坤, 吕庆华 (114)

## 企业经济

- 后金融危机时代企业经营创新与转型 ..... 朱舜楠 (120)  
后金融危机时代企业道德风险及管理行为控制 ..... 徐伟 (125)

[期刊基本参数] CN21-1096/F \* 1979 \* m \* A4 \* 128 \* zh \* P \* ¥10.00 \* 4800 \* 19 \* 2013-04

值班编辑: 孟耀

英文目次: 李姝

## Contents

.....

### Theoretical Studies

- Economic Theories and Realities: The Role of Economists ..... ZHU Cheng-quan, WANG Zhi-li (3)  
Transaction Costs, Policy Choices and Inclusive Innovation ..... JI Rui (11)  
'Tragedy of the Commons' and the Path of Social Reform ..... ZENG Xiang-yan (15)

### Industrial Organization

- Independent Innovation Mechanism of China's Automobile Industry ..... SHAO Wei, LI Huai (21)  
Cities Alliance and Northern Gulf Economic Zone Industrial Coordinated Development ..... KE Li-fei (29)

### Finance and Investments

- Investment and Financing Mode of Urban Infrastructure and Public  
Service Facilities ..... WANG Yuan-jing, ZHANG Xiao-wen (35)  
Feasibility of Money Supply as the Intermediary Target of Monetary  
Policy in China ..... DAI Xiao-bing (42)  
Regulatory Coordination Issues in China's Financial Sectors under the Framework of  
Macro-Prudential Supervision ..... LIANG Ying-lin (49)  
An Empirical Study of the Influencing Factors of China's Stock  
Market Insider Trading ..... SHEN Bing, GUO Yue, FU Li-yang (54)  
Construction Agent Accountability Mechanism for Government Invested Projects:  
. Two-Way Interaction between Project Governance and Project Management  
Performance ..... DENG Jiao-jiao, TANG Wei-gang, YAN Ling (62)

### Public Finance and Taxation

- The Fiscal and Tax Policies to Promote High-End Equipment Manufacturing  
Industries ..... LI Jing, JING Chong-ren (68)  
Fiscal Emergency Management Mechanism for Emergent Public Events ..... ZHENG Jie (77)  
The Essence of 'Privilege' Super Power and Its Constitutional Constraints:  
Institutional Runaway of Invoice as Tax Control Function ..... YU Dan (83)

### Finance and Accounting

- The Related Party Transactions of Listed Companies Held by Central Enterprises under Supervision:  
An Empirical Analysis Based on China's Capital Market ..... CHEN Yan-li, LI Xin-yan (90)  
Does Fair Value Accounting Influence the Earnings  
Predictability? ..... LIU Bin, YANG Jin-yu, SUN Rong (99)

### Agriculture Economy

- Institutional Logic and Mechanism Design of Rural Land Comprehensive  
Improvement ..... LUO Hao-xuan (106)  
Creative Agricultural Cooperation between Fujian Province and Taiwan  
from the Perspective of 'Dual-Diamond Model' ..... LIN Bing-kun, LV Qing-hua (114)

### Business Economy

- Business Innovation and Transformation in the Post-Financial Crisis Era ..... ZHU Shun-nan (120)  
Corporate Moral Hazard and Management Behavior Control in the Post-Financial  
Crisis Era ..... XU Wei (125)