

中文社会科学引文索引(CSSCI)来源期刊
全国中文核心期刊
全国高校优秀社科期刊
华东地区优秀期刊
江西省优秀期刊
江西省优秀学报

主管单位:
江西财经大学
主办单位:
江西财经大学
编辑者:
《江西财经大学学报》编辑部
出版者:
当代财经杂志社
地址:
南昌市庐山南大道
邮编:
330013
国内订阅:
全国各地邮局(所)
国内发行:
江西省报刊发行局
国外发行:
中国国际图书贸易总公司
(北京 399 信箱)
国际标准刊号:
ISSN1008-2972
国内统一刊号:
CN36-1224/F
邮发代号:
44-107
照排制版:
本社电脑制作室
印刷:
南昌航大印刷有限公司
电话:
0791-3816904
传真:
0791-3816907
网址:
<http://cfe.jxufe.edu.cn>
电子信箱:
cfe@jxufe.edu.cn
定价:
¥10.00 元

目 录

经济理论

资产收益的短记忆性与长记忆性:我国股票市场效率的动态分析

..... 李志生 刘正捷 5

我国 1995-2008 年利用 FDI 质量的评估

——基于因子分析法的研究 汪 春 杨晓优 13

政府干预对审计处理执行效率影响研究 郑石桥 许 莉 19

经济管理

控股股东两权分离、过度投资与公司价值 杨兴全 曾 义 24

中小企业融资与民间资金对接渠道建设研究

——基于民间融资金管理体制的分析与思考 ... 陆岷峰 张 惠 31

保险与保障

我国城市保险业综合竞争力比较研究 刘 平 38

我国农业巨灾损失的评估与度量探析 谷洪波 郭丽娜 刘小康 44

不同所有制企业社会保险缴费能力比较研究

——基于超越对数生产函数的实证分析 孙 博 吕晨红 50

“三农”研究

我国城乡关系阶段性特征及统筹城乡发展路径选择 居占杰 56

中国农村减贫机制的区域差异

——基于2000—2007省际面板数据的实证研究

..... 陆宇嘉 杨俊 王燕 63

文史哲

地方政府权力的空间伸展与统治基础的初步构建

——以赣政十年(1932—1942)税收聚集为例

..... 温锐 孙捷 72

民主模式、公共生活与公共意识 陈付龙 叶启绩 81

邓小平党的现代化思想及其现实意义 陈剑 86

经济史

民国时期中国审计思想的发展阶段及其启示 方宝璋 余桔云 92

汉简中的内部控制方法

——汉代内部控制初步发展论 李孝林 陈丽蓉 99

法学研究

监督监管者：程序控管思路下的金融监管 叶姗 105

我国股指期货风险防范的法律机制探讨 丁凤楚 113

破产金融机构市场退出中对平等受偿权的法律修正 巫文勇 121

Editor-in-chief:

Wang Qiu-shi

Sponsor:

Jiangxi University of Finance and Economics

Edited and published by:

Editorial Department of Contemporary Finance & Economics (Add: Jiangxi University of Finance and Economics, Nanchang 330013, P.R.China)

Distributed Abroad by:

International Book Trading Corporation of China (P.O.Box 399, Beijing, China)

Http://cfe.jxufe.edu.cn

E-mail:

cfe@jxufe.edu.cn

本刊载文均属作者个人见解
不应理解为代表杂志社的观点

Journal of Jiangxi University of Finance & Economics

Number 1 (Serial No.73) , January, 2011

CONTENTS

•Economic Theories•

- Short and Long Memory in Return on Assets: A Dynamic Analysis of the Efficiency of China's Stock Market By *LI Zhi-sheng, LIU Zheng-jie* 5
- An Evaluation of the Quality of FDI Utilization in China from 1995 to 2008: A Factor Analysis By *WANG Chun, YANG Xiao-you* 13
- A Study of the Influence of Government Intervention on the Implementation Efficiency of Auditing Decisions By *ZHENG Shi-qiao, XU Li* 19

•Economic Management•

- Ownership Separation of Controlling Shareholders, Over-Investment and Corporate Value By *YANG Xing-quan, ZENG Yi* 24
- A Study of the Connecting Channel between SME Financing and Private Funds: Analysis and Reflection on the Fund Management System of Informal Financing By *LU Min-feng, ZHANG Hui* 31

•Insurance and Security•

- A Comparative Study of China's City Insurance Comprehensive Competitiveness By *LIU Ping* 38
- A Probe into the Evaluation and Measurement of Losses Caused by Agricultural Catastrophes in China By *GU Hong-bo, GUO Li-na, LIU Xiao-kang* 44
- A Comparative Study of Social Insurance Contribution Ability of Enterprises of Different Ownerships: Based on an Empirical Analysis of Translog Production Function By *SUN Bo, LV Chen-hong* 50

•Agriculture Research•

- On the Stage Characteristics of Urban-Rural Relationship and Route Selection for Urban and Rural Coordinative Development By *JU Zhan-jie* 56
- Regional Difference of Poverty Reduction Mechanism in China's Rural Areas: An Empirical Study Based on Provincial Panel Data from 2000 to 2007 By *LU Yu-jia, YANG Jun, WANG Yan* 63

•Literature, History and Philosophy•

- Local Government Power Extension and Preliminary Construction of Rule-Base: A Case Study of Ten-year Tax Aggregation by Jiangxi Government (1932-1942) By *WEN Rui, SUN Jie* 72
- Democracy Mode, Public Life and Public Awareness By *CHEN Fu-long, YE Qi-ji* 81
- Deng Xiaoping's Thought of Party Modernization and Its Real Significance By *CHEN Jian* 86

•Economic History•

- On the Development Stages of Auditing Thought and Its Enlightenment during the Period of Republic of China By *FANG Bao-zhang, YU Ju-yun* 92
- Internal Control Method in Bamboo Slips of Han Dynasty: A View of Preliminary Development of Internal Control in Han Dynasty By *LI Xiao-lin, CHEN Li-rong* 99

•Legal Research•

- Supervising Regulators: Financial Regulation in the Context of Procedure Control By *YE Shan* 105
- A Probe into the Legal Mechanism for Risk Prevention of Stock Index Futures in China By *DING Feng-chu* 113
- On the Legal Amendment to Equal Claim in the Market Exit of Insolvent Financial Institutions By *WU Wen-yong* 121