

ISSN 1004-5465



兰州商学院学报

JOURNAL

OF LANZHOU
COMMERCIAL COLLEGE

- 《中文社会科学引文索引》(CSSCI)扩展版来源期刊
- 中国人文社会科学“核心期刊”
- 《中国学术期刊综合评价数据库》来源期刊
- 《中国人文社会科学引文数据库》来源期刊
- “中国期刊网”全文收录期刊
- 中国《CAJ-CD规范》执行优秀期刊
- “万方数据——数字化期刊群”入网期刊

2011 3

中国·兰州

VOL. 27 NO. 3

2011

3

兰州商学院学报

(双月刊)

总第一一八期 6月20日出版

· 专论 ·

关于自然资源与经济增长关系的几个重要问题

徐康宁,周言敬·1·

· 国民经济管理 ·

后危机时代规模经济对网络型产业并购绩效的影响

——基于信息技术业的实证描述

陈福中,陈 诚·9·

中国原油定价机制转型

——基于SD模型分析

华晓龙·16·

我国关税政策效应作用于经济增长路径的研究

温宇静,赵 宏·24·

· 国际经济 ·

中国外贸失衡决定因素的实证分析

戴 翔·31·

海峡两岸经济合作框架协议(ECFA)对中美经贸及政治关系的影响

——基于复合相互依赖理论的视角

蒙 慧,蒋海蛟,赵利娟·37·

· 区域经济 ·

甘肃省经济发展环境承载力研究

王永瑜·43·

三大区域发展战略下辽宁县域经济问题研究

王晓玲·51·

欠发达地区农民文化素质对契约农业需求的影响分析

——以甘肃老贫地区的当归产销行为为例

寇凤梅,蔡文春,史建国·58·

· 金融学 ·

我国证券市场上投资者保护的实施特征及其完善方式

——一个产权经济学视角

孙 莉·64·

论创业板分拆上市的价值创造

唐大鹏,于 焜·70·

扩张性货币政策效应的分析

——基于资本结构的宏观经济学分析框架

褚军亮·74·

· 管理学 ·

全球化背景下环境责任履行与汽车公司发展

陶 冉,金润圭,高 展·81·

再论企业产权关系的双重性

陈 锴·91·

不同收入观众对上海世博会服务满意度评价的差异分析

杨顺勇,徐 焜·96·

薪酬管理中的企业年金:理论探源与制度构建

文太林·103·

· 会计与审计 ·

审计师声誉的经济后果研究

张 艳,钟文胜·108·

期望差风险的审计收费补偿研究

张 萍,郑祥迪·116·

财务报表要素还是财务会计要素

——FASB—IASB 新财务报表列报方案下的思考

傅宏宇·121·

封面设计:许亚峰、张贡生

执行编辑、责任校对:郑俊义

期刊基本参数:CN62-1101/F*1985*b*16*128*zh*P*¥8.00*1500*19*2011-06

Main Contents

- Some Important Issues about the Relationship Between Natural Resources and Economic Growth *XU Kang - ning, ZHOU Yan - jing* (1)
- The Effect of Economy of Sale on the Mergers and Acquisitions Performance of Network - based Industry in post - crisis era; Empirical Evidence from Information Technology Sectors *CHEN Fu - zhong, CHEN Cheng* (9)
- China's Crude Oil Pricing Mechanism Transition —— Based on SD Model *HUA Xiao - long* (16)
- A Research on the Impact Path of the Tariff Policy on Economic Growth in China *WEN Yu - jing, ZHAO Hong* (24)
- Empirical Analysis on the Determinants of China's Unbalanced Foreign Trade Development ... *DAI Xiang* (31)
- Analysis of the Influence of Economic Cooperation Framework Agreement on the Sino - U. S. of Economic Trade and Politics —— Based on the Theory of Complex Interdependence *MENG Hui, JIANG Hai - jiao, ZHAO Li - juan* (37)
- A Study on Environmental carrying capacity of Economic development Based on Gansu Province *WANG Yong - yu* (43)
- The County Economy Study under Three Regional Development Strategy in Liaoning Province *WANG Xiao - ling* (51)
- An Analysis for the Peasants' Education Quality in the Less Developed Area Concerning the Demand of the Contractual Agriculture —— Take the Example of the Angelica Production and Sale in Poor Area in Gansu Province ... *KOU Feng - mei, CAI Wen - chun, SHI Jian - guo* (58)
- Research on Enforcement Characteristics of Investor Protection and its Improvement —— A View of Property Right Economics *SUN Li* (64)
- Elementary Analysis on Value Creating Value from Carving out Assets and IPO in GEB *TANG Da - peng, YU Kun* (70)
- The Analyzing of the Effects of Expansionary Monetary Policy —— Based on the Macroeconomics Analysis Framework of Capital Structure *CHU Jun - liang* (74)
- Fullfillment of Environmental Responsibility and Development of Automobile Companies in the Context of Globalization *TAO Ran, JIN Run - gui, GAO Zhan* (81)
- The Nature Dualism of Enterprise Property Rights Relations *CHEN Kai* (91)
- The Differential Analysis on Evaluating Service Satisfactory Degree of Different Income Visitors of Shanghai World Expo *YANG Shun - yong, XU Xuan* (96)
- Theoretical Explanations and Program Construction of Enterprise Annuity from the Perspective on Compensation Management *WEN Tai - lin* (103)
- A Research on the Economic Consequences of the Auditor Reputation *ZHANG Yan, ZHONG Wen - sheng* (108)
- Research on the Audit Charge Compensation of Expectation Gap Risk *ZHANG Ping, ZHENG Xiang - di* (116)
- The Elements of Financial Statements or of Financial Accounting —— Research on the Preliminary Views on Financial Statements Presentation of IASB - FASB *FU Hong - yu* (121)