

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
- 《中国人文社会科学研究数据库》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

2012 6

中国·兰州

VOL. 28 NO. 6

2012

# 兰州商学院学报

6

(双月刊)

总第一二七期 12月20日出版

---

## · 专论 ·

中国少数民族地区技术赶超的金融约束与金融支持研究

郑长德 · 1 ·

---

## · 区域经济 ·

撒哈拉以南非洲地区石油收益管理及其绩效研究

景普秋, 张宇 · 10 ·

河北省城市化与产业结构互动关系研究

王德起, 刘海楠 · 17 ·

---

## · 国民经济管理 ·

生产能力与工资合约的交互关系: 基于文凭信号视角

贺尊 · 22 ·

中国经济发展路径战略抉择

——基于浙江、江苏、广东和重庆四地发展经验的比较研究

冯志峰 · 28 ·

---

## · 能源经济 ·

能源消费对经济增长的长期和短期影响效应

——基于省际面板数据的协整与误差修正模型的再检验 董梅, 闫晓萍 · 36 ·

中国工业环境效率的区域差异及其空间相关性分析

——基于 SBM—Undesirable 模型和 Moran's I 统计量 陈绍俭 · 43 ·

---

## · 金融与投资 ·

上市公司融资租赁效果研究

王棟华, 余秋阁 · 52 ·

## 基于双目标的农村信用社效率评价

——以陕西省为例

黄晓梅,王文莉,孙倩·58·

### · 财务与会计 ·

#### 关联方交易、审计风险和审计质量

——基于中国上市公司的经验数据

刘桂春,叶陈刚·66·

#### 资产减值会计政策与企业价值的相关性研究

——基于西北五省上市公司的实证分析

李培根,宋娟·72·

#### 食品安全管理会计及其安全成本计算方法研究

韩嘉祺·77·

### · 企业管理 ·

#### 消费者决策个性与产品信号启动效应的匹配性研究

陈周庆,宋思根·85·

### · 公司治理 ·

#### 基于面板数据的上市公司高管薪酬与企业业绩关系的实证分析

李卫东,孙健韬·94·

#### 董事会治理是否能够有效的提高盈余质量?

——基于 2003—2009 年面板数据

冯莉·100·

### · 国际经济贸易 ·

#### 出口贸易技术溢出与企业创新绩效

赖永剑,贺祥民·106·

### · “三农”问题 ·

#### 我国农村人口老龄化的区域差异及其影响因素

关爱萍·114·

### · 经济法 ·

#### 纵向限制的法经济学评价流程

徐明妍·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 \* 18 \* 2012 - 12

## Main Contents

The Research of Financial Restraint and Support in Technological Catching – up based on the National Regions of China .....	ZHENG Chang - de (1)
Studies on Petroleum Revenue Management and Performance of Sub – Saharan African .....	JING Pu - qiu, ZHANG Yu (10)
Study of the Interaction of Development of Urbanization and Industrial Structure of Hebei Province .....	WANG De - qi, LIU Hai - nan (17)
The Interaction between Productivity and Wage Contracts: Based on the Diploma Signals Perspective .....	HE Zun (22)
On the Path Strategic Choice of China Economic Development from the Comparative Study Based on Four Province .....	FENG Zhi - feng (28)
Effecton of Energy Consumption on Economic Growth in the Short Term and Long Term: Based on the Co – integrating and ECM of Inter – provincial Panel Date .....	DONG Mei, YAN Xiao - ping (36)
Regional Differences and Spatial Correlation Analysis in Environmental Efficiency of China’ s Industrial Sector: Based on SBM—Undesirable Model and Moran’ s I Statistic .....	CHEN Shao - jian (43)
Study on the Effect of Financial Leasing about Listing Corporation .....	WANG Di - hua, YU Qiu - ge (52)
Efficiency Evaluation of Rural Credit Cooperatives Based on Double Target .....	HUANG Xiao - mei, WANG Wen - li, SUN Qian (58)
Related Party Transactions, Auditing Risks and Auditing Quality — Based on Empirical Data of Chinese Listed Companies .....	LIU Gui - chun, YE Chen - gang (66)
Research on the Relevance of the Application of Asset Impairment Accounting Policyto the Values of Listed Companies – Empirical Study based on Companies in Five Northwestern Provinces ...	LI Pei - gen, SONG Juan (72)
Research on Food Safety Management Accounting and Calculation Methods of Food Safety Cost .....	HAN Jia - qi (77)
The Study on the Match between Consumer Decision – making Personality and Priming Effect of Product Signal .....	CHEN Zhou - qing, SONG Si - gen (85)
Empirical Research on Relationship Between Executive Payment and Corporate Performance of Listed Companies Based on Panel Data .....	LI Wei - dong, SUN Jian - tao (94)
Does Board Governance Improve the Quality of Earnings Effectively? —Based on the panel data from 2003 to 2009 .....	FENG Li (100)
Technology Spillovers of Export Trade and Innovation Performance of Enterprises .....	LAI Yong - jian, HE Xiang - min (106)
Regional Difference and Its Influencing Factors of Rural Population Aging in China .....	GUAN Ai - ping (114)
Evaluation Process of Vertical Restraints from a Law and Economics Perspective .....	XU Ming - yan (121)