

# 上海财经大学学报

Journal of Shanghai University of Finance and Economics

哲学社会科学版

2013  
VOL.15  
ISSN 1009-0150

万方数据

CSSCI 来源期刊  
RCCSE 中国核心学术期刊(A)  
中国人文社会科学核心期刊  
全国百强社科学报  
上海市最佳学报  
CAJCED 统计源期刊

2013

第 2 期

(双月刊) 第 15 卷 总第 82 期  
2013 年 4 月 20 日出版

## 目 录

### [文史哲]

- 企业家慈善行为的道德评价 ..... 周中之(3)  
冲突与和解:近代早期英国社会民间信贷及债务纠纷..... 王洪斌(10)  
马克思的货币思想演进探析 ..... 元晋秋(16)

### [法 学]

- 建设用地使用权制度创新及其立法选择 ..... 高富平(24)  
文化与贸易:WTO 体制下进口电影审查制度的法律分析 ..... 张桂红 郑寰宇(32)  
规避遗产税的信托行为:否定抑或宽容  
——写在未来遗产税开征之前 ..... 徐 卫(40)  
论金融监管的公众认同 ..... 齐 萌 李明镜(48)

### [经济与管理]

- 民生性财政支出对我国居民消费率的影响  
——基于 1996—2009 年省际面板数据的实证检验..... 易行健 刘 胜 杨碧云(55)  
粮食补贴政策对农户种粮积极性的影响研究  
——基于农户问卷调查的实证研究 ..... 袁 宁(63)  
分税制后的中央转移支付有效率吗?  
——基于中央转移支付对地区间增长公平与效率的检验 ..... 褚 敏 靳 涛(71)  
信号传递与证券分析师盈余预测 ..... 杨玉龙 于 翔(80)  
财政分权对区域产业外商投资的影响研究 ..... 张 亮(88)

## CONTENTS

Moral Evaluation of Philanthropy Behavior of Entrepreneurs .....	ZHOU Zhong-zhi( 3 )
Conflicts and Reconciliation;Folk Credit and Debt Disputes in Early Modern England Society .....	WANG Hong-bin(10)
On the Evolution of Marx's Monetary Thought .....	YUAN Jin-qiu(16)
Institutional Innovation of Construction Land Use Right and Its Legislative Choice .....	GAO Fu-ping(24)
Culture and Trade: Legal Analysis of the Censorship of Import Films under WTO .....	ZHANG Gui-hong ZHENG Huan-yu(32)
Trust Behavior of the Avoidance of Inheritance Tax;Negating or Tolerating ——Writing Before Future Levy of Inheritance Tax .....	XU Wei(40)
On Public Recognition of Financial Regulation .....	QI Meng LI Ming-jing(48)
The Effects of Livelihood-oriented Fiscal Expenditure on Household Consumption Rate in China; An Empirical Test Based on the Provincial Panel Data from 1996 to 2009 .....	YI Xing-jian LIU Sheng YANG Bi-yun(55)
On the Effect of Grain Subsidy Policy on Farmers'Enthusiasm for Grain-planting;Positive Research on the Household Survey .....	YUAN Ning(63)
Is Central Transfer Payment Efficient after the Tax-sharing System Reform? ——A Test of Inter-regional Growth Fairness and Efficiency Based on Central Transfer Payment .....	CHU Min JIN Tao(71)
Signaling and Financial Analysts' Earnings Forecasts .....	YANG Yu-long YU Xiang(80)
On the Effect of Fiscal Decentralization on Foreign Investment in Regional Industries ...	ZHANG Liang(88)

---

The Competent Authorities;The Education Ministry of the People's Republic of China

Sponsored by:Shanghai University of Finance and Economics

Published by:Editorial Department of Journal of Shanghai University of Finance and Economics

Chief Editor: Tan Min Vice-chief Editor: Cong Shu-hai

Foreign General Agent;International Book Trade Company of China Address: Beijing 399 P. O. B

The Number of Circulation:4824BM E-mail: cdxb@mail. shufe. edu. cn