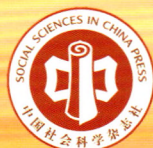


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ABSTRACTS

(1) The Dilemma of International Accounting Standards and Improvements to Financial Statements: From the Perspective of Marx's Fictitious Capital Theory

Zhou Hua, Dai Deming, Liu Junhai and Ye Jianming • 4 •

Since the outbreak of the subprime mortgage crisis in America, international accounting standards have attracted strong criticism for their serious procyclical effects. Under these standards, financial statements' mixed presentation of accounting data and financial analysis data has greatly weakened their public interest role. An analysis using Marx's theory of fictitious capital indicates that both assets impairment accounting and fair value accounting have their defects. For the proper solution of the problem of how an enterprise's financial statements can observe domestic law and simultaneously give consideration to international convergence, one feasible measure for financial statements is to adhere to the principle of "keeping accounts in accordance with the legal facts"; adopt the method of "historical cost accounting plus fair value disclosure"; and distinguish between legal facts and financial expectations.

(2) Scale Distribution in the Growth of Chinese Enterprises: A Study Based on Large Enterprises

Wang Yongjin, Sheng Dan and Li Kunwang • 26 •

A striking phenomenon in the growth of Chinese enterprises is that after reaching a certain size they suffer abrupt negative growth, resulting in fewer large enterprises, or "the riddle of the absence of large enterprises in China." With reference to the approach of Shimomura and Thisse, and based on a large-sample data of industrial enterprises in China from 1998 to 2007, we use Deloecker and Warzynski's methods and the Boone index for a theoretical and empirical study. As the results show, scarcity of competition and discriminatory policies have significantly restrained technical innovation and growth in large enterprises. The monopoly status of the products and factor markets of government-supported enterprises and their subsidiaries helps such enterprises gain higher market shares and monopoly profits within a short period, but at the same times deprives them of adequate incentives for technological innovation and hinders their growth. If we are to optimize and

strengthen SOEs, we urgently need to focus on mechanisms for innovative systems.

(3) Cognitive Mechanisms in Reading Ancient Chinese Poetry: Evidence from Eye Movements

Chen Qingrong and Yang Yiming • 48 •

Of all literary forms, poetry is the one with the longest history and widest circulation. Ancient Chinese poetry has become one of the most basic cultural “genes” of the Chinese; it has even shaped their preference, in writing and reading, for language marked by tone patterns, antitheses, and rhyme, assonance, etc. We employed eye-tracking technology to investigate the cognitive mechanism underlying the understanding of rhyme and poetic character in the reading of ancient Chinese poems. Our findings show that the effect of rhyme is felt throughout the reading. In other words, at the early stage the expectation of rhyme regulates the poem’s rhymes and in the latter stage it constrains the understanding of the poem’s semantics. This means that in such reading, the Chinese expect a language with harmonious tone patterns and consonance of form and meaning. Research along these lines can provide an initial approach to the exploration of discourse processing mechanisms in the context of traditional Chinese culture.

(4) Diversity of Children’s Support for Their Parents in the Context of Aging: Ideas and Behavior

Hu Anning • 77 •

China’s aging society and the family-based model of basic aged care determine that children’s support for their parents directly influences the living standards of the majority of the aged population. Existing theories indicate that in an era of social transition, the implications of filial piety shift from the traditional emphasis on the parent-child generational relationship and children’s duty to obey their parents to a dualistic mode in which family love coexists with the authority of the elders. On the basis of data from the Chinese General Social Survey 2006, we explored the ways in which the two basic dimensions of authoritarian filial piety and reciprocal filial piety connect with various types of filial behavior. The result of our multivariable linear model shows that on average, the authoritarian type of filial piety that emphasizes authority relationships and children’s duties increases children’s economic support for their parents, while the reciprocal filial piety that stresses family love and generational equality significantly increases children’s emotional support for their parents. A comparison of the two basic dimensions of filial piety shows that neither significantly increases children’s labor support for their parents. A further analysis of the interaction effects shows that the connection between authoritarian filial piety and

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economic support is more significant among younger groups. In addition, for males, a marginally significant positive relation exists between authoritarian filial piety and labor support for parents.

(5) A Chinese Option for an Analytical Model for Anti-Monopoly Law

Ye Weiping • 96 •

The modern analytical model of anti-monopoly law is a fundamental link in the law's application. Since China's Anti-Monopoly Law came into effect in 2008, judicial and law enforcement bodies have differed in their application of the law's analytical model, leading to different judgements on the same kind of case. This runs counter to legal unity. In choosing an appropriate analytical model for anti-monopoly law, one should give consideration to the possible contributions of both economic analysis and legal formalism; and in drawing on mature institutional experience abroad, one should take into account such constraints as the structure of China's contemporary anti-monopoly law system, the capacity of implementing agencies, and the status of the supply of economic analysis, so as to ensure a match between the degree of complexity of analytical model options and economic analysis; the level of professionalism in implementing institutions; and the cost of abiding by the law for participants in economic activities, etc. In terms of system design, we should carefully explain the clauses on the purpose of the legislation; set up a typological model suited to the Chinese situation for dealing with behavior; regularize the application of a complete analytical model; give full play to the principle of the distribution of the burden of proof; improve the relevant supporting systems; and improve the ability of agencies of public power to enforce the law.

(6) Freedom of Contract in Company Law: From the Perspective of the Restraint Clause on Disposition of Shares

Feng Guo and Duan Binghua • 116 •

From the different perspectives of individual and corporate law, the disposition of shareholders' rights is not just expressed as the disposition of individual property rights, but also seen, to a greater extent, in terms of the trading conduct of a corporate organization. The disposition of shares goes beyond being a contractual transaction under civil law to display the features of an organizational transaction under commercial law. The restraint clause on the disposition of shares is found everywhere in company articles and legislation as a sign of the self-imposed restraint of the shareholder's intent and restrictions on the corporation's intent and even on the public will. This clause embodies the complex relationship between the

shareholder's intent and that of the company. The particularity of organizational transactions determines that the simplistic use of contract theory to deal with commercial disputes related to commercial organizations has limitations. From the perspective of company law, the substantive nature of the boundaries to autonomy lies in the maintenance of harmonious relationships of trust between organizations; the pursuit of stability in organizational governance; and achievement of a balance between legal interests. Both legislation and the justice system should, while stressing the priority of shareholder autonomy, guarantee the legal bottom line and deal appropriately with interest conflicts and the balance between the disposing shareholder, other shareholders, the company and creditors.

(7) The Literary Configuration of the “Fake Foreign Devil” in Semi-colonial China

Li Yongdong • 137 •

As a byproduct of semi-colonial China, the “fake foreign devil” was closely related to the complicacy of modern Chinese social culture, and reflected the wishes and symptoms of modern Chinese culture in transition. In literature, “fake foreign devils” can be divided into three types: the comic, the tragic and the tragicomic, and their image evolved from the “playboys mired in Chinese and Western depravity” to “pioneers of enlightenment hesitating between the old and the new” and “students studying abroad with indeterminate identities,” and thence to “highly priced slaves to foreigners boasting of their foreign connections.” Taking a semi-colonial society as its basic background, the unfolding image of the “fake foreign devil” was centered on cultural identity, flanked by the three dimensions of physical identity, national identity and social identity. The representation of the pigtail and intellectual enlightenment, of disguise and identification, and of power and reproduction of the era demonstrate the unique literary value of the image of the “fake foreign devil.” Implicit in this literary configuration were the particular life situation, awkward identity and aberrant cultural psychology of semi-colonial intellectuals, reflecting unavoidable setbacks, disputes and difficulties awkwardness in the construction of modern Chinese culture. To deeply analyze the literary image of the “fake foreign devil” with a scientific and critical eye is significant for the building of cultural confidence and the re-building of new Chinese culture.

(8) From Tenant Peasants to the Owners of Land Surface: An Analysis of the Evolution of Forms of Property Rights of Land in the Song Dynasty *Dai Jianguo* • 161 •

Historically, the earliest rights to permanent tenancy and to land surface and

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subsoil emerged in the Song Dynasty. The increasing maturity of mortgage rights opened up a new approach to land circulation and the rational distribution of land resources, as well as encouraging the further division of rights to land and providing conditions for the subsequent prevalence of rights to land surface and subsoil. Peasants' rights of permanent tenancy on official land had already taken shape in the Northern Song. By the Southern Song, independent rights to the land surface of official land had become explicit, and permanent tenancy rights had emerged in relation to the renting of "education fields" in economically developed areas. Song peasants did have stable tenant rights to privately owned land, but permanent tenancy rights were still developing, appearing in some areas only. The Song development of the diversification of landed property rights has important historical significance; it was profoundly influential in raising morale in operation and production relating to property rights and functions and enhanced the endogenous impetus for economic development, improving landed property relations in the Ming and Qing, the development of the rural economy in the latter period of traditional Chinese society, etc.

(9) The International Political Implications of Chinese and American Foreign Aid: The Case of Voting in the United Nations General Assembly

Pang Xun and Wang Shuai • 181 •

The influence that China's rapid rise has exerted upon Sino-American relationships and the existing international order is an important theoretical topic in current research on international relations. We conducted an empirical study to see whether and how China has affected the results gained by the US use of aid for "vote buying" in UNGA. The results show that China's foreign aid has used the mechanisms of foreign policy preferences, fragility and credibility to weaken the US ability to control voting in UNGA through its foreign aid. However, this is not a subjective strategic choice on China's part but the objective result of its economic development. If we start from the foreign aid gaming of China and the US in the international political context, looking directly at the structural conflicts and competition actually existing between the two will not only help us understand the difficulty and obstacles confronting China's future development path, but will also help us grasp the necessity and difficulty of risk control in Sino-American relations.

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