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-
- | | | |
|----|--|---------|
| 4 | 中国上市公司应计利润操控特征研究 | 杨 铮 周 浩 |
| 19 | 法治环境、所有制差异与债务融资成本
——来自中国工业企业的微观证据 | 邵传林 |
| 32 | 经济史研究中的文化偏见
——对“大分流”之争的评述与反思 | 李 芮 |
-
- | | | |
|----|--------------------------------|-----|
| 38 | “善治”是个什么概念
——与俞可平先生商榷 | 周安平 |
| 44 | 功利抑或契约:论休谟对社会契约论的批判 | 毛兴贵 |
-
- | | | |
|----|-----------------|---------|
| 52 | 民族平等的宪法表述 | 李占荣 唐 勇 |
| 60 | 案件事实的修辞建构 | 侯学勇 郑宏雁 |
-
- | | | |
|----|----------------------|---------|
| 70 | 社会治理的体制框架与创新路径 | 周 俊 郁建兴 |
| 78 | 城镇化过程中近郊村落的边缘化 | 卢福营 |
-
- | | | |
|----|---------------------------------|---------|
| 85 | 义务教育“零择校”与教育公平 | 邵亚萍 |
| 91 | 杭州学习型城市发展评价:基于UNESCO的框架分析 | 张 敏 叶映华 |
-

98 “数学”的困境和辩证法的前景
——对作为方法论和存在论的辩证法的辩护 陈广思

105 现代社会的“隐忧”抑或“痛域”？
——再观消费主义：基于“自我意识”的一种道德人伦忧思 秦 鼎

·之江青年论坛·

113 大数据：历史、范式与认识论伦理 方环非

·江南文化研究中心·

121 明释传灯《观无量寿佛经图颂》小考 陈开勇
130 明代江南才子与性灵小品游记 崔小敬
136 论理雅各《中国经典·诗经》与清代吴地《诗》学 于淑娟 陈 莹

140 日军在义乌实施细菌战的罪行研究 包晓峰

·学术随笔·

149 “美是人的名字”
——中世纪神学美学及其他 蒋承勇

153 基层财政供养多少人口合适？
——以浙江县级市乐清市为例 周晓斌 项宏志

156 本期英文提要(ABSTRACTS)

ABSTRACTS

Study on Accrual Earnings Management Characteristics of Listed Company in China (4)

Yang Zheng¹, Zhou Hao²

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Abstract: The main purpose of this article is to study the general characteristics of unexpected accrual earnings management of listed company in China. We combine the two major approaches in earnings management research (the probability density distribution approach and the estimation approach based on unexpected accrual earnings management), and start from probability way to investigate the characteristics of manageable accrual in every density distribution observation group. The following was found: 1. There is huge artificial earnings turning down both in the lowest and the highest EPS groups; 2. There is obvious earnings turning up around zero EPS groups; 3. We found evidence of median loss company managed to raise earnings up to become lightly losses; 4. For listed company, the ability and extent of turning earnings up is much weaker than the ability and extent of turning earnings down; 5. There are some EPS groups where companies rarely manipulate earnings.

Key words: Accrual; Earnings Management; EPS

Environment of Rule of Law, Different Enterprises Ownership and the Cost of Debt Financing: Microscopic Evidence from Chinese Industrial Enterprises (19)

Shao Chuanlin

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Abstract: This paper explains how the environment of rule of law affect the cost of debt financing based on the theory of law and finance, and used the data about Chinese industrial enterprises and district-level institution to measure the extent of the impact on the cost of debt financing from contracting institutions and property rights institutions. The empirical results show that, the higher the environmental quality of rule of law in the region is, the lower the cost of debt financing is. When the other conditions are the same, compared to state-owned enterprises, the cost of debt financing for private enterprises are higher, and the improvement of local legal environment will help decrease the cost of debt financing of private enterprises. The environment of rule of law will have a different impact on the cost of debt financing of different enterprises ownership through financial development indirectly. When the paper uses the corruption to measure property rights institutions, the conclusion is the same. Various robustness tests show that, private enterprises are more sensitive on the improvement of environment of rule of law.

Key words: environment of rule of law; contracting institutions; property rights institutions; ownership properties; the cost of debt financing

Cultural Prejudice behind Economic History Study—Reviewing and Reconsidering on the Great Divergence Debate (32)

Li Rui

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Abstract: Through comparing and synthesizing the recent advances in the Great Divergence debate, we find these studies reflect two competitive paradigms and approaches in the comparative research in social sci-

ence. The one which hold the view of eurocentrism regard the Great Divergence as an inevitable result of some characteristics of Europe, while the other as opposed to it treat the Great Divergence as outcomes of interaction between structural transformation in World-system and serendipitous contingencies. Although the ascendancy of institutional approach of late embodies the intergration of these two paradigms to some extent, it still falls into the trap of eurocentrism in essence.

Key words: Great Divergence; paradigm; eurocentrism; institution

What is “Good Governance” in Chinese? ——An Argument with Mr. Yu Keping (38)

Zhou Anping

(*Law School of Nanjing University, Nanjing 210091, China*)

Abstract: “Good governance” can be read from two perspectives in Chinese. One is good at governing and the other is good governance. Both perspectives do not have a restrict limitation on the subject and content of the governance. Therefore, when we call the “governance” is “good governance” does derive from whether the process and condition of governing is “good”, instead of from whether the subject of governance is pluralistic because it has included some other non-governmental elements. From the perspective of good’s content, it is abstract in the “good governance”, and should be proved by “practical good”. Thus, “practical good” could be difference because the subject could be various. However, Mr. Yu Keping, based on well political aspiration, just treats the “good governance” as a world of modern politics, then marks it better than the “rule of law”, which could weak our doctrine of rule of law. Thus, from my view, take of “good governance” as an academic world on the national governance’ level contributes to nothing, and it will not increase the knowledge.

Key words: good governance; good government; rule of law; governance

Utility or Contract: On Hume’s Criticism of Social Contract Theory (44)

Mao Xinggui

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Abstract: David Hume criticizes social contract theory on important problems about natural law, the origin of society and government, the ground of political legitimacy and political obligation from the perspective of interest and historism. According to Hume, the binding force of natural law is based on the interest which is provided for human being by it; the ground of political legitimacy and political obligation consists in the interest which comes from the rule of state and the obedience of citizen; social contract theorists’ doctrines about the origin of society and government and their theories of political legitimacy and political obligation (namely, consent theory) both conflict with history. However, Hume’s criticism is full of mistakes.

Key words: natural law; political legitimacy; the origin of government; political obligation

Constitutional Description on National Equality (52)

Li Zhanrong, Tang Yong

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Abstract: National equality can be defined as all of the autonomous nations in a unified sovereign state enjoy same qualification, status, rights and resources in legal, political, economic and cultural fields without discrimination. The text and interpretation of constitution set up norms about national equality. According to the survey, there exists the idea of Han chauvinism and the main reason of inequality is policy factors. The phrases in Constitution of China, to combat Han chauvinism and to combat local national chauvinism, should be abolished.

Key words: national equality; autonomous nation; constitution

Rhetoric Construction of the Case Fact

(60)

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Abstract: The case fact is the product of the subjective construction by litigation in the process of their interaction. The case fact is neither pure objective existence, also is not arbitrary subjective conjecture. It is the result of the interaction between the subjective understanding and evidence information. Construction of the case facts cannot do without language and rhetoric. The use to various rhetorical strategies decides the final form of the case facts. Rhetoric has construction effect on the formation of the case facts. Recognition to the construction role of rhetoric in the formation of case fact, we have more reasons to emphasize the rational inspection function of procedural argumentation rules in the judicial process.

Key words: the case fact; rhetoric; construction

System Framework and Innovation Route of Social Governance

(70)

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(1. *School of Public Administration, East China Normal University, Shanghai 200062, China*; 2. *School of Public Administration, Zhejiang University, Hangzhou 310027, China*)

Abstract: The concept of social governance put forward under the background of the state governance modernization has its own connotation which is different from that of social management. The reformation of the United Kingdom and the United States in the late of 20th century indicates that the social governance is an outcome of efforts to transcend the market-oriented and state-oriented idea and practice, which considers that the government should retreat from the society but not give up its basic social responsibilities, and encourage and support applying different governance mechanisms including government, market and self-organization flexibly. After over thirty years' reform, China has a basic system of social policy, the grass-roots autonomy has been deepened, the social organizations grow, which lay a good base for promoting the social governance. However, the social governance still faces some challenges including the social policy isn't perfect, the grass-roots autonomous and social organizations can't make functions effectively, and the market mechanism is hard to coordinate the contradiction between fairness and efficiency. Therefore, in order to consolidate the achievement of social governance and to respond to the challenges, the social governance needs push ahead the system innovation from the aspects of strengthening governments' responsibilities of "meta-governance", improving the grass-roots autonomy, developing social organizations and applying market tools reasonably.

Key words: state governance modernization; society governance; system framework; Innovation route

Marginalization of Chinese Style:

A Special Phenomenon of Urbanization in Suburban Villages

(78)

Lu Fuying

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Abstract: The marginalization of suburban village appeared in China's urbanization since the 1980s has particularity and complexity, even though it is a historical rule of social change for suburban villages to undergo a marginal transition period inevitably during the process of urbanization. It prominently appears as follows: the interlacement and superimposition of urban and rural factors on the spatial pattern, the complex combination of marginal elements on the social structure and the mixed grassroots governance on the governance system, formed a very special Chinese marginal phenomenon. The marginalization of Chinese style is a compound marginalization constituted by amphibian and bordering, a structural marginalization caused by the unbalanced, non-synchronous development of various elements of urbanization, and also a structural marginalization created by special government urbanization actions.

Keywords: urbanization; suburban village; marginalization; marginalization of Chinese style

“No-School-Choice” for Compulsory Education and Education Fairness (85)

Shao Yaping

(*Law School of Zhejiang University City College, Hangzhou 310015, China*)

Abstract: Whether “No School Choice” can promote education fairness, controversy still exists. Analyzing the connotation of compulsory education fairness, we know that the aim of no school choice is achieving area entrance opportunity fairness. Its system orientation and reality function are limited but legal. In the framework of proportional principle to analyze its rationality, “No School Choice” helps to achieve the objective of admission opportunity fairness through strictly enforcing the entrance to the nearest, conforming to the principle of appropriateness. Compared with other ways of selecting a school, “No School Choice” can reflect a more fair entrance, contribute to maintaining the order of education and conform to the principle of minimum violation. “No School Choice” has a legal interest proportionally between the public interest of school admission equity and the private interest. It conforms to the principle of proportion in a narrow sense. We should definitely zero lodge in administrative work, but still need to promote education fairness through balanced ways such as education, public information etc.

Key words: no-school-choice; education fairness; admission opportunity fairness in a region; the entrance to the nearest; the principle of proportion

Evaluating the Development of Building Hangzhou into a Learning City: Based on the UNESCO Analysis Framework (91)

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(1. *College of Education, Hangzhou Normal University, Hangzhou 311121, China*; 2. *College of Education, Zhejiang University, Hangzhou 310028, China*)

Abstracts: Building learning cities has become the general consensus and common trend of the world. In the last decade, Hangzhou has received remarkable progress in building itself into a learning city. The experiences which is worth of spreading include providing the overall planning, developing the well-being of the residents, exploiting and developing local learning resource, supporting the learning of vulnerable groups, and enhancing the inclusiveness of the society. Further approaches should be adopted to eliminate the differences among regions and groups, and to arouse the initiative of all social subjects, so as to better build Hangzhou into a learning city.

Key words: learning cities, development, inclusiveness of a city

The Predicament of Mathematics and the Prospect of the Dialectics (98)

Chen Guangsi

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Abstract: The essence of the argument about if we can use mathematical modeling to comprehend the Marxist political economics is a divergence about if we can use a mathematical method to comprehend the history of mankind. Mathematics obtains its status of legitimacy to interpret the history because of the fact that it can produce history. The History which was *produced* by Mathematics, however, has fallen into a predicament that it can't help itself. In this case, only by dialectics can we save the history from the *nilhity*. As a methodology and ontology, dialectics is “being towards death”, it shows a great prospect during the resistance of the *proletariat* against the mathematically time, and obtains a more important status of being a methodology and ontology than mathematics.

Key words: Mathematics; Dialectics; Time; *Proletariat*

"The Faint Concerns" or "Pain Domain" in Modern Society?

—Another View of Consumerism: Based on the "Ego" of A Moral Ethics Concerned (105)

Qin Ding

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Abstract: "Consumerism" is a "ghost" along with the eastward spreading of the western culture, its appearance leading to one of the "multiple worry concerns", its agitation has become a "pain domain" being seen in modern society. It brings many damaging effects spreading to every corner of society and causing the social many "fission" and "paradox" worthy of study and reflection. This article briefly recounts the origin, semantic definition of "consumerism" and its rheological change, analyzed that "consumerism" is the inevitable result of "self-consciousness" in the "bias", "inflation" or "dislocation", thus leads to a triggering the moral ethics of "consumerism" concerned. And put forward along with the "minimalist" in Chinese society growing, China's characterization of the general public warning of "consumerism" and some kind of rectifying consciousness gradually established.

Keywords: consumerism; self-awareness; concerns

Big Data: History, Paradigm and Epistemological Ethics

(113)

Fang Huanfei

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Abstract: Big data is one of the most popular terms in recent years and it generally refers to the data group whose volume is out of the crawling, storing, managing and analyzing capacity of the traditional database software tools. As a new technology and conception, it has been widely applied to various fields of both natural science and social science where innovative influence is always emerging. However, there is still much debate on the concept and history of big data despite its short development from the outset. It is argued that the paradigm shift demonstrates epistemologically as two different levels and as a new paradigm after the experiment, theory and simulation and the goal of data mining changing from knowledge discovery to "wisdom" discovery. Also it is contended that the ethical issues in big data ought to be individualized epistemologically, since single and individual information is fundamentally the source of big data. It is called epistemological ethics. Though the technology and application of big data has led to much convenience to human, there are still many issues to be concerned.

Key words: Big data; History; Paradigm; Epistemological ethics

A Study on Chuandeng's Diagram Praise on the Amitayur-buddha-dhyāna-sūtra

(121)

Chen Kaiyong

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Abstract: *Diagram Praise on the Amitayur-buddha-dhyāna-sūtra* was written by Chuandeng, an important Buddhist thinker of T'ien-t'ai-tsung Buddhism in Ming dynasty. The original work is lost while there are differences among its existing versions. Comparing these versions under the guidance of Chuandeng's thought and T'ien-t'ai-tsung, we can reconstruct the original work, present the variations of the later works and appreciate the early Qing dynasty's Zhang Wenjia version.

Key words: Chuandeng; *Diagram Praise on the Amitayur-buddha-dhyāna-sūtra*; the T'ien-t'ai-tsung Buddhism

Jiangnan Gifted Scholars and the Psychical Travels Essays in Ming Dynasty

(130)

Cui Xiaojing

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Abstract: In Ming Dynasty, with the advancement of education, a galaxy of talents and the prevalence of tourism, psychical travels essays developed into the main stream and sign of culminate of Jiangnan travels. U-

sing their spiritual poetry heart and elegant charm to describe Jiangnan natural landscape, Jiangnan gifted scholars innovated and created psychical travels essays and shaped a special tension between them.

Key words: Ming Dynasty; Jiangnan gifted scholars; Jiangnan travels; Psychical Travels Essays

**On the Translation of James Legge's The Chinese Classics:
The She king and the Poetics of Wu District in the Qing Dynasty** (136)

Yu Shujuan, Chen Ying

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Abstract: James Legge's *The Chinese Classics: The She king* is a hot issue in recent years of Sinology, Wangtao's *Mao Shi Ji Shi* is a direct basis work for James Legge. *Mao Shi Ji Shi* consciously inherited the poetics of Wu District in the Qing Dynasty, it's textual interpretation and the research of the name in Poetry have a direct impact on the diversity and integrity of *The She King*. The characteristics of James Legge's translation just like faithful to the original, well versed in the original meaning is also due to the *Mao Shi Ji Shi*. Although James Legge recognized the conformism of *Mao Shi Ji Shi*, but which still deep influence his translation. The poetics of Wu district in the Qing dynasty affecting the development of "the book of songs" in Sinology and made certain contribution for the overseas dissemination and research of "the book of songs".

Key words: *The Chinese Classics: The She king; Mao Shi Ji Shi*; the poetics of Wu district in the Qing Dynasty

Study on the Crime of Japanese Army Using Biological Weapon to Yiwu (140)

Bao Xiaofeng

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Abstract: During the Anti-Japanese War, the Japanese army employed biological weapon attacks in Zhejiang Province. About 30 counties suffered from the biological assaults and the death toll reached as many as 60000. Yiwu County was the most seriously affected area. This thesis, according to numerous archive data, documentary data, the victims' narrations and the relevant research documents both home and abroad, expounds the origins of the biological weapons, the areas affected and the serious effects of many wounded and killed civilians. It uncovers that the Japanese vivisected the victims, collected the biopsy specimens, which aggravate the disasters. In the meantime, the thesis introduces many measures and efforts the local government and Health and Epidemic Prevention Department adopted so as to prevent the spread of the epidemics and decrease the numbers of the wounded and the killed.

Key words: Japanese biological war; Yiwu; crime; epidemic prevention

"Beauty Is the Name of Man" (149)

Jiang Chengyong

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声 明

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