

目 录

· 双月经济观察 ·

环保产业发展与区域环境质量改善

——来自省级面板数据的证据..... 李 树 陈屹立 陈 刚(3)

论老工业基地传统产业的振兴

——以成德绵经济带为例..... 邓 丽(8)

收入、工作单位与主观幸福感

——基于武汉市城镇居民的调查分析 金 江 张 奎(13)

· 理论广角 ·

城市出租车经营权市场产权分析 曾繁华 程金亮 陈 曦(20)

西方对外直接投资理论的演进及评述 朱巧玲 董莉军(26)

基于对称信息的双监督人共谋防范实验研究 张 斌 徐 琳(33)

· 会计研究 ·

论企业社会责任报告模式的演变与现实选择 许家林 徐 荣(41)

责任指数、公司性质与环境信息披露 吴德军(49)

信任、制度环境与盈余信息含量

——基于中国资本市场的经验研究 雷 宇(55)

企业价值管理模式研究述评 刘 圻 王春芳(62)

万方数据

· 财政 · 金融 ·

地方税收效率及公平性实证研究	李建军 张 雯 余喆杨(68)
资源税改革理论逻辑与发展路径	肖加元(74)
地方财政卫生支出的影响因素研究	孙群力(80)
基于 FTPL 的中国财政可持续性研究	张旭涛(85)
基于信贷配给理论的无形资产质押制约因素研究	付雯潇 汪海粟(90)
我国证券投资基金绩效的实证分析 ——基于业绩分解理论	罗春风(95)

· “三农”问题研究 ·

农业补贴对农村金融市场的“挤出效应” ——理论分析与实证检验	熊 娜 陈池波 杜 辉(102)
农村非正规金融转型中的制度创新 ——以富平小额贷款公司为例	邵传林(108)
农超对接模式下农户参与意愿的实证研究	刘晓峰(116)

· 企业管理 ·

家族企业资本结构对经营绩效影响的实证研究 ——以深圳市上市家族企业为例	曾爱军 傅 阳(122)
机构股东的积极治理效应研究 ——基于投资者关系管理调节效应与中介效应的检验	高 丽 胡 艳(127)
消费者购物价值、关系品质与零售商品牌权益 ——理论模型及实证检验	沈鹏熠(134)

英文目录、摘要	肖加元 胡浩志(141、142)
本期执行编辑：胡浩志	

期刊基本参数:CN42—1663/F * 1958 * B * 16 * 144 * ZH * P * 10.00 * 2200 * 22 * 2011-09

CONTENTS

Development of Environmental Industries and Improvement of Environmental Quality: An Empirical Research Based on China's Provincial Panel Data	LI Shu CHEN Yili CHEN Gang(3)
On Promotion of the Traditional Industry in the Traditional Industrial Bases; Taking Chengdian Economic Region as an Example	DENG Li(8)
Income, Work Unit and Subjective Well-Being: Based on the Opinion Survey in Urban Wuhan	JIN Jiang ZHANG Kui(13)
Analysis of Property Right of Taxi Management Right in Urban Areas	ZENG Fanhua CHENG Jinliang CHEN Xi(20)
Review of the Evolution of the Western Theories on Foreign Direct Investment	ZHU Qiaoling DONG Lijun(26)
Experimental Study of the Deterrence of Collusion about Dual Supervisor Based on Symmetric Information	ZHANG Bin XU Lin(33)
On the Evolution and Realistic Choice of Corporate Social Responsibility Report Mode	XU Jialin XU Rong(41)
Responsibility Index, Corporation Character and Environmental Information Disclosure	WU Dejun(49)
Trust, Institutional Environment and the Informativeness of Accounting Earnings: Empirical Research Based on China's Capital Market	LEI Yu(55)
Review of the Management Model of Corporation's Value	LIU Qi WANG Chunfang(62)
An Empirical Study of the Efficiency and Equity of Local Tax	LI Jianjun ZHANG Wen YU Zheyang(68)
Theoretical Logic and Evolution Route of Resource Tax Reform	XIAO Jiayuan(74)
Study of the Determinants of Health Care Expenditure of Local Government in China	SUN Qunli(80)
Study of Fiscal Sustainability Based on the Fiscal Theory of the Price Level	ZHANG Xutao(85)
Study of Constraints of Intangible Collateral Loans: Based on Credit Rationing Theory	FU Wenxiao WANG Haisu(90)
An Empirical Study of China's Mutual Funds: Based on Performance Attribution Theory	LUO Chunfeng(95)
Crowding-out Effect of Agricultural Subsidies on the Rural Financial Markets: Theoretical Framework and Empirical Test	XIONG Na CHEN Chibo DU Hui(102)
On Institutional Innovation in the Transformation of Rural Informal Finance: A Case from Fu-ping Small Loan Company	SHAO Chuanlin(108)
An Empirical Study of Farmers' Intention to Join in the Pattern of the Alliance between Farmers and Supermarkets	LIU Xiaofeng(116)
An Empirical Study of the Influence of the Capital Structure in Family Firms on Business Performance: Based on Data from Listed Family Firms in Shenzhen	ZENG Aijun FU Yang(122)
On the Active Governance Effectiveness of Institutional Investors: Based on the Test of Moderating Effect of Investor Relations Management and Mediating Effect	GAO Li HU Yan(127)
Consumer Shopping Value, Relationship Quality and Retailer Brand Equity: Theoretical Model and Empirical Test	SHEN Pengyi(134)