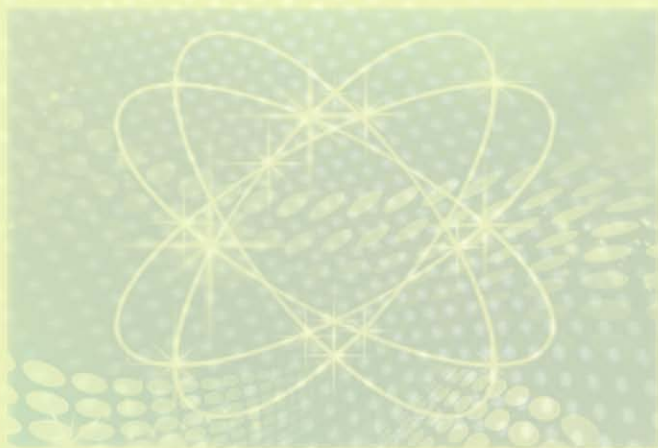


促进鄱阳湖生态经济区产业 发展的财税政策研究

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摘 要

区域经济差异是世界各国普遍存在的经济现象,实现区域经济协调发展是一国政府致力追求的经济目标,也是学者们普遍关注的理论问题。党的十六届四中全会把构建社会主义和谐社会放到与物质文明、精神文明和政治文明建设相并列的突出位置。目前构建和谐社会面临的最不和谐因素,是城乡发展不平衡、区域发展不平衡以及居民贫富差距的不断扩大。因此,如何既保护发达地区、优势产业和先富群体的发展活力,又高度重视和关心欠发达地区、比较困难的行业和群众,使全体人民共享改革发展的成果,处理好效率与公平、先富与共富的关系是落实科学发展观、构建和谐社会的题中应有之意。“十五”期间,中央加大对西部地区政策倾斜,如三峡工程、西气东输、青藏铁路等重点项目的实施拉开了开发大西北的序幕,使西部地区经济进入较快的发展时期。尔后中央又提出振兴东北老工业基地战略,把它作为新世纪的重要国策。到了“十一五”时期,中部崛起成了中央政府的重要议事日程,其间,武汉城市圈、长株潭城市群、鄱阳湖生态经济区、皖江城市群相继获得国务院批复。从而构建了我国中部地区经济增长的“四极”。自此,形成了统筹区域经济协调发展的基本格局,拉开了和谐社会建设的序幕。

在中部崛起战略中,江西建设鄱阳湖生态经济区有哪些优势?存在哪些问题?中央和地方政府在鄱阳湖生态经济区建设中发挥怎样的作用,其推动经济增

长的重要工具——财税政策应如何进行适当的倾斜?等等,对这些问题的分析和探讨,对区域经济协调发展及中部崛起无疑有着重要的理论价值和现实意义。

近年来,我国学者对区域经济发展的财政税收政策进行了大量研究,但由于所处的历史时期不同,协调发展的含义不同,所提建议具有不同的针对性。面对当前江西鄱阳湖生态经济区的发展战略,我国的财政税收政策还存在许多不完善之处。本书以加快鄱阳湖生态经济区建设的财税政策支持为着眼点,在前人研究的基础上,研究如何健全现有的财税政策,并通过财税政策的完善与创新,来有效支持鄱阳湖生态经济区的发展。其主要研究内容和基本结论如下:

(1)鄱阳湖生态经济区产业发展与财税政策支持的理论解析。本部分从区域经济学、产业经济学、公共经济学等学科视角入手,探析区域经济增长与产业发展的关系以及财税政策支持鄱阳湖生态经济区产业发展的理论依据。一是对区域经济增长理论中“产业发展”的相关命题进行了梳理和归纳,阐述了区域经济增长对产业发展的促进作用。进而说明:产业发展与区域经济增长间的关系并非只是单向的,它们彼此间存在着互动式的影响。因为一个区域中相关产业的蓬勃发展会使该区域逐渐具备一个极具竞争优势的产业结构,它将能带动整个区域走向至少阶段性的经济繁荣;同时,区域经济增长方式的转变也必然要求区域内各种要素随着经济发展的变化而变动,其产业发展路径与结构也必然会随之作出相应调整。二是较详细地论述了财税政策在区域产业发展中的传导机理。基于政府的宏观调控功能以及财政政策对资源配置的协调、引导作用,决定了政府财政政策对产业发展的必要性和有效性。无论对新兴产业及其集群的培育,还是对传统产业的保护与改造,抑或对企业创新能力的提升,政府通过财政补贴、直接投资、政府奖励、税收优惠等财政杠杆都能发挥良好的促进作用。三是运用效应理论,就财税政策对产业内反垄断、技术创新、产业保护及环境保护等方面的直观效应,予以翔实的论证。

(2)鄱阳湖生态经济区的功能定位及产业规划。通过对我国区域发展格局的历史考察和现状分析,使我们看到,我国区域经济格局的演变与成型,既体现了作为发展战略必须具有的继承关系,也表明了随经济社会发展的实际情况对发展战略所作出的必要调整和完善,是区域行政决策与区域经济组织规律交互作

用的结果,带有明显的区域行政决策相互博弈的色彩。中部崛起与鄱阳湖生态经济区规划的获批,是我国经济发展过程中社会、资源、生态和环境等领域问题的综合考量的结果,是以科学发展观为指导的区域统筹发展战略实施的必然。因此,在全国区域发展格局中,鄱阳湖生态经济区的功能定位,既要突出该经济区的特色和优势,又要从其长远发展和国家区域发展大局来考虑。其发展目标可以定位为:江西崛起的引擎区、生态建设和环境保护的维护区、新型工业化与城市化的试验区、区域协调发展的枢纽区、全国生态文明建设的示范区。鄱阳湖生态经济区各种资源指数优异、生态环境保护良好,生态农业生产条件优越,基础设施较为完备,工业产业结构趋于合理,并具有十分独特而丰富的生态、人文旅游资源,因而有着良好的生态基础和产业优势。鄱阳湖生态经济区产业发展规划应按照生态与经济协调发展的要求,改造提升传统优势产业,发展生态经济,努力构建以生态农业、新型工业和现代服务业为支撑的环境友好型产业体系。

(3)鄱阳湖生态经济区产业发展财税政策的现状与问题。鄱阳湖生态经济区内几乎集中了江西省工业的全部精华。随着国家中部崛起战略的提出,江西省尤其是鄱阳湖生态经济区的经济发展形成良好的态势并呈现出新的特点。支柱产业成为拉动经济增长的强动力,产业结构的优化调整和经济增长形成互推作用,工业化成为拉动经济增长的主要力量,支柱产业支撑作用加大,第三产业发展迅速,等等。这些成就与江西省出台的一系列财税激励政策紧密相关。近年来,江西省政府为了“保增长、调结构”,实施非均衡发展战略,出台了一揽子财税政策来扶持和促进优势产业、特色产业、高新技术产业、低碳环保产业和中小企业的发展壮大。这些政策包括财政补贴、财政贴息、设立专项基金、财政奖励等财政扶持政策和税收减免、税收返还等税收优惠政策。然而,由于当前财税管理体制等因素的制约,现有财税扶持政策仍有诸多不足之处。就财政政策而言,“民生”与“GDP”的兼得可能误导了财政政策目标的选择,预算内财政支出的结构偏向影响了财政的导向功能,机制与手段创新不足弱化了财政的激励力度,现有的各级财政间关系制约了地方政府的行政能力;就税收政策而言,政策的复制性缺陷使得政策本身及产业发展可能具有较大的趋同性,政策的功能性缺陷使得税收政策的目标受到限制,政策手段的单一性缺陷使得产业发展缺乏后劲,政策目标的

多元化使得生态税收难以自成体系。

(4)国外促进欠发达地区产业发展的财税政策经验借鉴。本部分选取在以区域产业发展促进欠发达地区经济发展成效显著意大利、澳大利亚和巴西三国为样本,通过对它们在产业发展中使用的财税扶持政策进行比较分析,总结了其可资借鉴的经验。在意大利促进南部地区发展的过程中,意政府利用转移支付、税收优惠和财政补贴等扶持性财税政策先后成功完成了对南部工业体系的构筑、中小企业集群的培育及其产业创新能力的提升。澳大利亚西澳州政府的西澳开发战略之所以成功,原因也在于其利用财税政策,因地制宜地对传统产业予以扶持,并在稳定传统产业产能的基础上,适时深化其内涵,提高其附加值。而巴西则通过财税扶持政策,成功转变了原来的工业化融资模式,并在国内选取产业关联度极高的纵向战略型产业加以扶持推广,有效地提升了产业技术水平,缩小了地区差距。这三个国家利用财税扶持政策推动产业发展,进而实现区域经济协调发展的成功经验,对当前我国鄱阳湖生态经济区建设无疑具有可资借鉴的启示意义。首先,这三个国家的财税政策设定和实施都十分严谨,既注重以法律形式规范相关条文,又强调财税政策的间接调节作用,同时细化优惠政策,使之操作便捷;其次,坚持采取针对性强,覆盖面广的财税扶持手段,既立足于区域实际情形制定相关政策,又突出重点分别加以针对性扶持,使财税政策的实施有的放矢,游刃有余;第三,注重构建有机统一的政策网络,强化财税扶持政策与其他产业扶持政策的衔接与配合,使财税政策在资金引进、市场竞争维持和产学研一体化等方面发挥激励、引领作用,从而使其政策效应最大化。

(5)鄱阳湖生态经济区财税制度与政策选择。为保障鄱阳湖生态经济区规划的顺利实施,在地方财税制度改革与政策选择上,要在全国率先实现财税理念与制度的突破。它既要符合生态经济区的规划与建设目标,也要结合政府转型与国家财税体制改革。从构造地方新型财税体制的高度,按照整体设计与分步推进的思路,优化财税制度与政策。一是要推行财税制度改革,这是基础性的制度安排,也是鄱阳湖生态经济区的制度优势,它包括财政决策制度、财政信息制度、财政规模目标、财政收入制度等。这些制度主张地方财税体制由生产建设型向服务社会型转变,政府的主要工作是促使企业与家庭成为生态经济区发展的主体,通

过引导企业与家庭的投资与消费,在实现其利益与效用最大化的同时实现社会福利的最大化;对企业与家庭作为社会经济的主体来说,吸引他们投资与消费由政府作为包括:政府决策可参与,政府行为可预期,政府成本有优势,纳税人税负可控性,社会经济有秩序,环境宜商又宜居。这些内容也正是政府财税制度改革的目标。二是审慎选择倾斜性的财政政策,为鄱阳湖生态经济区的具体产业服务。其中,基础类产业财税政策导向是大城市尽力吸引包括农民工在内的一切人才与劳力促进城市的繁荣,招商引资目标应是提高就业率而不是 GDP 增长率,鼓励并支持区域银行对中小企业贷款;技术与创新产业类财税政策选择建议包括支持新型产业与新兴产业生产基础的建设以形成产业集群,促进科研与设计机构的入驻,促进开放式创新的发展;农业与生态经济产业财税政策核心是大力扶持高效生态农业,加快现代服务业的发展。

本书可能的创新之处主要体现在以下三个方面:(1)论证了“产业是区域经济发展的重要载体,而财税政策是促进产业发展极其重要的政策变量”。(2)深刻阐述了“财税政策在鄱阳湖生态经济区发展中对产业的传导作用”,认为鄱阳湖生态经济区的建设关键在于产业发展,而产业要健康、符合目标且有特色发展,财税政策的设计至关重要,未来财税政策的着力点应该在于新兴产业及其集群的形成、提升产业创新能力、保护幼稚产业和改造传统产业、财税政策与区域产业可持续发展。(3)强调“鄱阳湖生态经济区建设既是经济建设,同时也是制度建设”。建设鄱阳湖生态经济区,必须要在制度建设方面走在全国前列,尤其是财税制度安排。在地方财税制度与政策选择上,要在全国率先实现财税理念与制度的突破。

关键词: 区域经济发展;鄱阳湖生态经济区建设;政府作用;财税政策

Abstract

Regional economic disparities are a common feature of the world economy. To achieve the coordinated development of regional economy is not only the economic pursuit of Governments, but also the theoretical focus for scholars.

Fourth Plenary Session of Sixteenth Central Committee of the Communist Party of China (CPC) decided to take building a harmonious socialist society and the construction of material civilization, spiritual civilization and political civilization in parallel to a prominent position.

Currently, the most incongruous elements the construction of a harmonious socialist society are the imbalance between urban and rural areas, regional disparities, and widening gap between the rich and the poor.

Therefore, how to maintain developed areas, competitive industries and the vigor of get-rich-first groups, and pay much attention to protect the less-developed areas, industries with low profit margin and poor people, so that all people can share the fruits of reform and development—that is, effectually handling the relationship between efficiency and fairness, between early-made richness and common prosperity, are the proper meanings about implementation of the Scientific Development Concept and the con-

struction of a harmonious socialist society.

During the Tenth Five-Year Plan period, the Chinese central government adopted a firmer policy to support its western region. The implementation of key Projects such as Three Gorge Project, West-East Gas Pipeline Project, and Qinghai-Tibet Railway raised the curtain on development of the northwest region, and impelled the regional economy to a faster period of development.

Then, during the Eleventh Five-Year Plan period, the Central government focused on how to promote the rise of central China. And the State Council officially approved Wuhan City Circle Development Plan, Changsha-Zhuzhou-Xiangtan City Group Development Plan, Poyang Lake Ecological Economic Zone Planning, and Megalopolises along Yangtze River in Anhui Development Plan. Those areas continuously became the economic tetra-polar of Chinese central region.

Henceforth, the basic structure of coordinated development of regional economy is formatted, which was the first step of the construction of a harmonious society.

Comparing to other areas of Chinese central region, what are the advantages for Poyang Lake Ecological Economic Zone? What are the disadvantages? How should the central or local government play a proper role in the development of Poyang Lake Ecological Economic Zone? How to take advantage of the policy of finance and taxation? Etc. the analysis of these issues will undoubtedly have important theoretical and practical significance for coordinated development of regional economy and the rise of central China.

In recent year, though Chinese scholars has undertaken extensive research on fiscal policies for coordinated development of regional economy, because of the different historical period and the different meaning of coordinated development, their proposals doesn't meet the actual needs of the development of Poyang Lake Ecological Economic Zone.

There are many defects in Chinese fiscal policy. They work against Poyang Lake Ecological Economic Zone Planning. This paper focuses on how to promote fiscal reform so

as to speed up the construction of Poyang Lake Ecological Economic Zone. On the basis of previous researches, it studies how to improve and innovate the exiting fiscal policies, through which to effectively support the development of Poyang Lake Ecological Economic Zone. The main contents and the basic conclusions are as follows:

Firstly, the study theoretically defines and analyzes industrial development and fiscal policy support of Poyang Lake Ecological Economic Zone. Starting from the academic vision of regional economics, industrial economics, public economics and other disciplines, this part finds out the theoretical basis of fiscal policies supporting industrial development of Poyang Lake Ecological Economic Zone and the contact between regional economic growth and industrial development. The first step is to sort and summarize topics relating with industrial development in regional economic growth theory, then to explain that regional economic growth can advance industrial development. However, the relationship is not just a one-way. There is interaction between them. The rapid development of some related industries in a region will gradually produces a highly competitive industry structure, which can give at least the entire region a boost in a certain stage. Meanwhile, the transformation of the regional economic growth mode entails changing various elements within the region, and its industrial development path and structure must be adjusted accordingly. The second is explicit about transmission mechanism of fiscal policy in regional industrial development. Both governments' macro-control function and the coordinating and guiding role that fiscal policy plays in resource distribution, decide the necessity and effectiveness of government's fiscal policy. Either for the cultivation of rising industries and industrial clusters, or for the protection and transformation of traditional industries, or for enhancing the innovation capability of enterprises, the government can play a good role by financial subsidies, direct investment, government incentives, tax break and other financial levers. Thirdly, by using effective theory, the detailed visual effects that fiscal policy works on anti-monopoly within the industry, technological innovation, industrial protection and environmental protection are demonstrated.

The second is functional localization and industrial planning of Poyang Lake Ecological Economic Zone. Through investigation and analysis of the pattern of regional development from perspective of history and reality, we can see that the evolution of our regional economic pattern, not only embodies inheritance which a development strategy must have, but also shows the necessary adjustments and improvement of the development strategy with the economic and social development. It is the result of interaction of regional executive decision-making and regional economic law, which just like a game. The rise of central China plan and the Poyang Lake Ecologic Economic Zone Planning is a comprehensive consideration society, resources, ecology and environment issues involved, and a necessary of the regional strategy implementation under the guide of Scientific Development Concept. Therefore, in the national regional pattern, it is necessary for Poyang Lake Ecologic Economic Zone to highlight its regional economic characteristics and advantages, but also to considerate from its long-term development and the overall national regional development. Its goals can be positioned as the engine of Jiangxi, an eco-construction and environment protection zone, an experimental zone of new industrialization and new urbanization, the center of regional coordinated development, and a demonstration plot of the national ecological civilization. Poyang Lake Ecologic Economic Zone excellent in index of various resources, environment protection, and ecological agriculture production conditions, also with relatively complete infrastructure, reasonable industrial structure, and very unique and rich resources of ecological and cultural tourism, those are good advantages of ecological foundation and industry. Poyang Lake Ecologic Economic Zone should in accordance with the requirements of ecological and economic coordinated development, reforming and upgrading traditional advantage industries, developing eco-economy, strive to build environment-friendly industrial system with the support of ecological agriculture, new industry and modern service industry.

Thirdly, this paper demonstrates the present situation and problems of Poyang Lake Ecologic Economic Zone industrial development and fiscal policies. Almost all of industries of Jiangxi are located in Poyang Lake Ecologic Economic Zone with the rise of cen-

tral China proposed, Jiangxi; especially Poyang Lake Ecologic Economic Zone is well developing and showing new features. Pillar industries are becoming strong momentum for spurring economic growth. Optimized adjustment of industrial structure and economic growth are pushing each other forward. Industrialization is becoming the major driving force for economic growth. Tertiary industry is rapidly developing, etc. These achievements are closely related to a series of fiscal policy published by Jiangxi province. In recent year, in order to realize the goal “to guarantee growth, to adjust structure” and implement unbalanced development strategy, Jiangxi provincial government has launched a package of fiscal policies to support and promote superior industries, characterized industries, high-tech industries, low-carbon green industries and small or medium-sized enterprises. These policies include fiscal support policies, such as fiscal subsidies, finance discount policy, setting up special funds, fiscal incentives, and tax preferential policies such as tax relief, tax return. However, because of the constraints of current fiscal management system, current tax policies still have many shortcomings. Regarding financial policies, the pursuit of “livelihood” and “GDP” might mislead the fiscal policy objectives. The structural bias of budget expenditure influenced the financial guidance function. Inadequate innovation of mechanisms and means deprecated the financial incentive. The existing relationship among all levels of fiscal sectors constrained on the administrative capacity of local governments. As for tax policies, the replicating defects in the policies made policies itself and the industry may have a great convergence. The functional defects restricted tax policy objectives. The single defect of policy instruments limited industry development. The diversity of tax policy objectives made ecological tax hardly self-contained.

Fourthly, it is about experience from foreign countries for the fiscal policy to promote industrial development in less developed regions. This part selects three countries, Italy, Australia and Brazil, having achieved remarkable success in regional industrial development promoting entire economic development in less developed regions, as samples. By comparative analyzing and summarizing fiscal policies used in their industrial

development, we can draw lessons. To promote the development in the southern Italy, the Italian government has carried out fiscal support policies, such as transfer payments, tax incentives and financial subsidies, and has successfully completed the construction of the southern industrial system, the cultivation of small and medium-sized clustering and improvement of the capacity of industrial innovation. The reasons for the success of development strategy of Western Australia are relying on its use of fiscal policies, supporting traditional industries according to local conditions, and timely deepening its content and increasing its added value on the basis of stabling production of traditional industries. While, by fiscal policies supporting, Brazil successfully transferred its original industrial financing mode, and selected high related vertical strategic industries in domestic to support, effectively raising the levels of industrial technology and reducing regional disparities. How the three countries took advantage of fiscal support policies to promote industrial development, and were succeeded in coordinated development of regional economy, undoubtedly have just the right enlightenment to the construction of Poyang Lake Ecologic Economic Zone. First of all, the fiscal policy creation and implementation of the three countries are very strict, not only focusing on legal norms, also emphasizing the fiscal policies' indirect effects, and refining preferential policies for convenient operation; secondly, they persist in targeted and widely-covered financial support instruments, not only making policies on the basis of the regional reality, also highlighting the key points to be targeted to support respectively, so that the fiscal policy implemented targeted. Thirdly, they focus on building the organic unity of the policy network, strengthening financial support policy and other industry support policy's cohesion and cooperation, in order that the fiscal policy plays leading role in introduction of funds, market competition, and the system of combing learning with research and production, therefore maximizes the policy effects.

The last part is about fiscal system and policy choices of Poyang Lake Ecologic Economic Zone. To ensure smooth implementation of Poyang Lake Ecologic Economic Zone Planning, we must achieve national fiscal philosophy and fiscal system break-

through. It is necessary to comply with Poyang Lake Ecologic Economic Zone planning and the target of construction, but also to combine government restructuring and reform of the national tax system, but also to combine government restructuring and reform regional fiscal systems, in accordance with the overall design and step-by-step advancing ideas, the fiscal system and policies should be optimized. Firstly, it is necessary to implement fiscal system reform, which is the basic institutional arrangement, but also the institutional advantaged of Poyang Lake Ecologic Economic Zone. Actually, the fiscal systems include fiscal decision-making system, the fiscal information system, the fiscal scale of the objectives and revenue system. Those systems advocate local fiscal system changing from production and construction type to service type. The government's major job is to promote enterprises and families to the main body of Poyang Lake Ecologic Economic Zone, and to achieve enterprises' and families' interest and utility maximization by guiding their investment and consumption, simultaneously to achieve social welfare maximization. To enterprises and families, as the body of the social economy, the governments' acts which attract their investment and consumption include participating in government decision-making, government acts can be expected, government cost with advantages, tax controllability, orderly social economy, commercial and livable environment. These also are objectives of the government fiscal system reform; secondly, it is necessary to carefully select fiscal support policies as Poyang Lake Ecologic Economic Zone specific industry services. Regarding basic fiscal policies, cities should strive to attract all personnel and labor, including migrant workers, in order to promote the city's prosperity. The investment objective should be increasing the employment rate, not the GDP growth rate. It is should be encouraged and supported that regional banks provide loans to small and medium-sized enterprises. As for the selection of technology and innovation industry fiscal policies, they should support new industries and industry clustering basing on new industry production, and promote the settlement of scientific research and design institutions and the development of open innovation. The core of the agricultural and ecological economic fiscal policies is to vigorously support efficient eco-

logical agriculture, and accelerate the development of modern service industry.

The thesis innovation may reflect in the following three aspects: firstly, it is demonstrated that “the industry is an important carrier for regional economic development, while the fiscal policy is an extremely important policy variable for industrial development”. Secondly, it expounds “the conduction fiscal policy to industry in the development of Poyang Lake Ecologic Economic Zone”. Industrial development is the key for the construction of Poyang Lake Ecologic Economic Zone. Fiscal policy design is critical for industry to healthily, goal-directed and distinctively develop. The future fiscal policy should focus on the formation of new industries and new industry clustering, improvement in industrial innovation, protection of infant industries and transformation of traditional industries, and the sustainable development of fiscal policy and regional industry. Thirdly, it emphasizes that “the construction of Poyang Lake Ecologic Economic Zone is the economic construction, also the institutional construction”. To build Poyang Lake Ecologic Economic Zone, the institutional improvement must precede other parts of the country, especially the fiscal policy arrangements. As for the selection of fiscal system and policies, Jiangxi must nationwide achieve fiscal philosophy and system breakthrough.

Key words: regional economic development; the construction of Poyang Lake Ecologic Economic Zone; government regulation; the fiscal policy

序

我和南宏先生相识于20世纪80年代末。十年前,我半路出家离开了金融部门,他仍在金融系统工作,并担任了一级分行的领导职务,日常事务十分繁忙。当他告诉我打算攻读财政学博士学位时,我既惊讶又敬慕。惊讶的是,以他从事的岗位看,做到事业学业两不误何其艰难,压力可想而知。敬慕的是,他孜孜不倦对知识的追求,并没有因为繁忙的工作而停滞,没有因为浮躁的世相而改变。

当我第一眼看到《促进鄱阳湖生态经济区产业发展财税政策研究》文稿时,心中掠过的是一丝欣喜:他终于克服了所有的困难,拿出了完全属于自己的学术论文。阅读完全文,我的内心充盈着一份惊喜:论文资料丰富,搜集、整理、征引均很精到,对课题的研究注重分析、视角独特,尤重创新。

一是选题精当,富于前瞻性。经济与生态相互协调是包容性增长与可持续发展的核心问题,也是一道亟须破解的世界性难题。世界气候大会从“京都议定书”走到“哥本哈根碳排放之争”,历时多年而未取得实质性进展,就充分印证了经济发展与生态保护问题的复杂性。20世纪末,卡蒙纳、戴斯卡布塔和米勒等一批环境经济学家经过实证研究,提出了“环境库兹

尼茨曲线”概念,认为在经济发展过程中,环境状态随经济发展水平呈“倒U型”态势,即先恶化后逐步得以改善,是一种类似库兹涅茨(Kuznets)曲线的动态关系。鄱阳湖生态经济区建设能否实现“金山银山”与绿水青山同在,如何运用好“看得见的手”的力量来避开“环境库兹涅茨曲线”定律,这是摆在包括许多学者在内的世人面前的一个很现实的命题。财税政策是“看得见的手”发挥作用的一个途径,以此为切入点探究生态与经济协调发展和促进鄱阳湖生态经济区建设问题,选题本身就是论文的核心价值之所在。

二是论证扎实,富于思辨性。论文将选题细化为5个论题,如何构建逻辑合理严密的论述体系实属不易,也很能验证作者的功力。南宏首先拟定各论题的论述要点,设定相关的研究理论和分析方法,并由此逐个构建不同的论述框架。其后,观照各论题之间的逻辑联系,从总体上把握和统合全文的论述思路,以构建全文独特的论述体系。论述体系构建匠心独运,从总体到部分,都做了周延、合理和务实的学术考量,搭建了宏观和微观、远景和近程、国际和国内、经济学和多学科研究相互观照与链接的论述平台,并有机地融为一体,为论文增添了重要的学术亮点。比如,作者从区域经济学、产业经济学、公共经济学等多学科入手,运用多种经济分析方法,形成独特的理论框架和推导机理,深刻论证了“产业是区域经济发展的重要载体,而财税政策是促进产业发展极其重要的政策变量”这个论点。

三是见解独到,富于创新性。论文构思和撰写,完全不落简单的技术层面的剪切、粘贴而缺乏理论创新的窠臼。作者花费了大量精力强化学理分析力度,在鄱阳湖生态经济区产业发展研究领域作出了可贵的理论探索,通篇绽放着创新的思想火花,并形成系统性的理论创新,这也构成了论文的又一学术特色。“鄱阳湖生态经济区建设既是经济建设,同时也是制度建设”,这一极具学理深度和创新特色的学术论断,对鄱阳湖生态经济区建设的分析和揭示达到了新的理论高度,深邃精辟,引人深思,展现