

# Table of Contents

Volume 7    Number 4

April 2016

<b>Evolutionary Analysis of Tax Law: A Methodological Approach</b>	
U. Schmiel.....	377
<b>Is There a Kuznets Curve in China’s Rural Area?—An Empirical Analysis on Provincial Panel Data</b>	
J. Zhan.....	391
<b>Discussion of the Risks and Risk Control of P2P in China</b>	
X. Lei.....	399
<b>Business Cycle, Banking Market Structure and Capital Buffer</b>	
H. M. Xu.....	404
<b>On Chinese Government’s Stock Market Rescue Efforts in 2015</b>	
F. H. Zeng, W.-C. Huang, J. Hueng.....	411
<b>Analyzing the Financial Implications in Iran Bank’s Strategic Plan Using the Balanced Score Card</b>	
H. Ghadimi, S. Nematizadeh.....	419
<b>The Empirical Study on the Relationship between Bank Liquidity Creation and Capital</b>	
W. J. Xie.....	426
<b>Research on the Impact of Short Selling Mechanism on Investors’ Positive Feedback Trading Behavior</b>	
Y. Q. Peng.....	434
<b>Educational Poverty as a Welfare Loss: Low Performance in the OECD According to PISA 2012</b>	
A. Villar.....	441
<b>New Achievements of Government Accounting Reform in China—“Governmental Accounting Standards—Basic Standards”</b>	
F. P. Gan.....	450
<b>Education and Earnings Inequality in Ghana</b>	
P. T. Baffour.....	456
<b>Country Selection for International Expansion: TOPSIS Method Analysis</b>	
A. V. Christian, Y. B. Zhang, C. K. Salifou.....	470
<b>Analysis of the Effect of CEPA on FDI to Mainland China from Hong Kong</b>	
X. X. Wang.....	477

**The Formation of Regional Financial Center in China: Based on the City of Guangzhou**

Y. Zeng.....485

**Enterprise Risk Management in the US Banking Sector Following the Financial Crisis**

D. Zéghal, M. El Aoun.....494