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# 厦 门 大 学

## 博 士 学 位 论 文

### 景区旅游资源经济价值评估研究

**A Research on Evaluation of Economic Values of Tourism  
Resources of Scenic Spots**

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## 摘要

相较于中国旅游业的跨越式发展,作为旅游业内核的旅游资源这种“准公共产品”的经济价值却长久未得到科学评价,景区旅游资源经济价值的货币衡量问题是中国旅游业亟待解决的关键科学问题之一。本文按照时序梳理国内外景区旅游资源经济价值研究的历史进程与主要评估方法。在文献述评基础上,分析了景区旅游资源经济价值评估的四大理论依据,剖析效用价值论、福利计量理论、产权理论、资产评估理论的基本思想及其应用启示,进而围绕“景区旅游资源经济价值的理论建构与形成机理——景区旅游资源经济价值的资产化和资本化实现机制——景区旅游资源游憩价值和经营权价值的评估机理——景区旅游资源游憩价值和经营权价值评估方法与模型优化研究”的研究主线,综合运用理论推演、数理经济分析、高级计量分析等多种研究方法,致力于系统性地建构景区旅游资源经济价值评估理论分析框架,开拓性地构建景区旅游资源资产化和资本化实现机制,创新性地优化科学的景区旅游资源经济价值评估模型,得出以下主要研究结论:

### (一) 系统性地建构了景区旅游资源经济价值的理论分析框架

本文从基本概念入手建构理论分析框架。第一,基于质的规定性建构了景区、旅游资源的内涵,论证了景区旅游资源具有准公共产品性质,允许出让景区旅游资源经营权。第二,探究了旅游资源游憩价值的内涵,揭示了旅游资源经营权的物权实质是用益物权,其产权经济学实质是剩余控制权与剩余索取权。第三,创新性地提出景区旅游资源经济价值包含可直接在旅游市场交易的价值——旅游资源经营权价值和可间接在旅游市场交易的价值——旅游资源游憩价值。第四,分层揭示了景区旅游资源游憩价值和经营权价值的主要影响因素。

### (二) 探索性地剖析了景区旅游资源游憩价值和经营权价值的形成机理

基于效用价值论和租金理论,捕捉到形成机理的质的规定性,揭示了景区旅游资源游憩价值的三大形成机理:一是通过旅游资源的游憩使用价值的变动形成游憩效用价值;二是通过旅游资源稀缺性状况变动形成稀缺性价值;三是通过旅游资源禀赋级差性和投资级差性状况变动形成级差性价值。并进一步揭示了景区

旅游资源经营权价值的三大形成机理：一是通过旅游开发商的独特资源要素形成了李嘉图租金；二是通过旅游开发商的动态创新能力形成了熊彼特租金和彭罗斯租金；三是通过经营权出让期内的垄断经营性形成了垄断租金。

### （三）开拓性地建构了景区旅游资源资产化与资本化实现机制

以“资源、资产、资本”三位一体的新型旅游资源管理观为基础，深入阐释旅游资源资产化、资本化的合规性，厘清旅游资源的资源化、资产化、资本化的理论内涵之间的相互关系；深刻揭示旅游资源资产化关键实现机制之一为明晰旅游资源产权，关键实现机制之二为量化评估旅游资源经济价值；深刻揭示旅游资源资本化关键实现机制之一为旅游资源经营权流转，关键实现机制之二为旅游资源资产证券化，为我国适时建立一套可操作的旅游资源资产化管理和资本化运营体系提供理论支撑。

### （四）深刻揭示了景区旅游资源经济价值的分层评估机理

首先，厘清了景区旅游资源经济价值的双层评估特征。其次，应用福利计量理论，对传统旅行费用法和条件价值法评估游憩价值的计量模型进行数理分析，揭示了基于马歇尔和希克斯消费者剩余的景区旅游资源游憩价值的评估机理。再次，综合应用产权理论与资产评估理论廓清旅游资源经营权价值的产权主体及其经济权能，探究资产评估方法应用于旅游资源经营权价值评估的适宜性，揭示景区旅游资源经营权价值的评估机理。

### （五）改进了景区旅游资源“整体”游憩价值评估模型

通过深入研究，本文认为国内现有的主流旅行费用法模型——分区旅行费用法和旅行费用区间分析的可靠性与有效性都值得商榷，由此对传统旅行费用法进行修正，提出修正旅行费用法——高级个体旅行费用法（AITCM）。紧接着，在阐释 AITCM 评估景区游憩价值的基本原理的基础上，本文论证 AITCM 评估景区游憩价值的理论适用性，包括旅游需求函数应用高级计数模型的理论适用性和旅行费用作为景点价格替代变量的理论适用性。进而，本文通过多案例实证评估研究论证修正旅行费用法——AITCM 是一种更适用于评估景区游憩价值的可靠性与有效性较高的方法。

### （六）改进了景区旅游资源“要素”的游憩价值评估模型

依据理论分析与实地调研，本文提出旅行费用法和条件价值法都不能准确说

明景区各旅游资源对景区游憩价值的贡献。由此，本文对传统条件价值法进行改进，提出改进的条件价值法——多方案条件价值法（MPCVM）。紧接着，本文阐释 MPCVM 评估景区旅游资源要素的游憩价值的基本原理，并比较分析了 MPCVM 的 Logit 和 Probit 计量经济模型。进而，本文通过多案例实证评估研究论证改进的条件价值法——MPCVM 能够准确评估出景区各旅游资源要素的游憩价值，并揭示各要素间的互补/替代关系，其科学性和准确性优于 CVM。

### （七）优化了景区旅游资源经营权价值评估模型

本部分通过两阶段评估模型优化以改进收益还原法。第一阶段，通过基于组合预测评价方法的景区预期收益预测模型，应用时间序列模型和多项式回归模型逐一预测景区预期收益，在预测准确性和涵盖性检验的基础上构建精确预期收益组合模型，解决收益还原法中景区“预期收益”数值难以科学量化的问题。第二阶段，基于资本资产定价模型（CAPM）和加权平均资本成本（WACC）的资本化率及其影响因素研究，解决收益还原法中景区“折现率”数值难以科学量化的问题。进而，本文应用上述改进的收益还原法（AICM）准确评估景区经营权价值。

### （八）揭示各评估方法的理论适用性和应用科学性并提出多层面集成式政策优化建议

为了进一步把握六种传统和改进的景区旅游资源经济价值评估方法所能实现的精确度，厘清各方法的评估适宜性，本文从方法类型、理论基础、方法思路、评估对象、关键技术等 5 个理论维度和对科学性、适用性、可操作性、优缺点等 4 个应用维度对上述六种方法的理论阐述和应用进行系统总结与比较。并进一步从法律、市场、平台、机制四个层面提出集成式政策优化建议。

**关键字：** 景区；旅游资源；经济价值；理论建构；评估优化

## Abstract

Compared with the leap frog development of tourist industry in China, the economic value of quasi-public goods of tourism resources as the core of tourist industry hasn't been evaluated scientifically for a long time. The issue of the economic value of scenic spots is one of urgencies of tourist industry in China. This paper elaborate research history and the main evaluation methods of economic value according to the temporal evolution law of of tourism resource of scenic spots at home and abroad. On the basis of literature review, this paper analyzes the four theoretical basis of economic value assessment of tourism resource of scenic spots, including the basic thoughts and their applications of utility value theory, welfare measure theory, property right theory and assets appraisal theory. Furthermore, surrounded by the main line " theory construction and the formation mechanism of economic value of tourism resources of scenic spots—implementation mechanism research of capitalized and capitalization of economic values of tourism resource of scenic spots—evaluation mechanism of recreation values and Franchise values of tourism resources of scenic spots—value evaluation method model optimization study of recreation values and Franchise values of tourism resources of scenic spots ", the paper integrates many research methods of theoretical deduction, the mathematical economic analysis, and advanced econometric analysis, and it is committed to innovation in the construction of systemic framework of economic value assessment theory analysis of tourism resources of scenic spots, building an innovative implementation mechanism of capitalized and capitalization of tourism resource of scenic spots, and the optimization of evaluation model of scientific economic value of tourism resources of scenic spots innovatively, and finally draw the following main research conclusions:

(1) Constructs the theoretical analysis framework for economic value of tourism resources of scenic spots systematically.

This article constructs theoretical analysis framework based on the basic concept. First, it demonstrates that tourism resources of scenic spots have the nature of quasi-public products, and government permits the transfer of Franchise of tourism resources of scenic spots. Second, it reveals that the usufructuary right is the essence

of Franchise of tourism resources of scenic spots, and that the essence of property right economics is the residual control and residual claims. Third, it claims that the economic value of tourism resources of scenic spots contains the Franchise value that can be transacted directly in the tourism market and the recreation value transacted indirectly in the tourism market. Fourth, it reveals the main influencing factors of recreation value and franchise value of tourism resources of scenic spots in different layers.

(2) Analyzes formation mechanisms of recreation value and the franchise value of tourism resources of scenic spots exploratoryly.

Based on utility value theory and rent theory, the paper captures the regularity of the formation mechanism, reveals the three formation mechanisms of the recreation value of tourism resources of scenic spots: First, form the recreation utility value through the changes of the value in recreational use of tourism resources; Second, form scarcity value through the change of scarcity status of tourism resource; Third, form differential value through the change of differential status of endowment differential resistance and investment of tourism resources. And further reveals the three formation mechanisms of the Franchise value of tourism resources of scenic spots: First, form the Ricardian Rents through the unique resources of tourism developers; Second, form Schumpeter Rents and Penrose Rents through the dynamic innovation capability of tourism developers; Third, form the monopoly rent through the monopoly business during the period of the transfer of management rights.

(3) Constructs the implementation mechanism of capitalized and capitalization of tourism resource of scenic spots innovatively.

First, it clarifies the regulation compliance of capitalized and capitalization of tourism resource deeply as well as the relationship among the theoretical connotations of resource, capitalized and capitalization of tourism resource in a new management view—the trinity of the resources, assets, and capital. Second, it reveals the first key implementation mechanism of capitalized tourism resource is to define property rights of tourism resources, and the second key implementation mechanism of capitalized tourism resource is quantitative evaluation of economic value of tourism resources. Third, it reveals the first key implementation mechanism of capitalization of tourism resource is to transfer the Franchise of tourism resources, and the second key implementation mechanism of capitalization of tourism resource is the securitization of the asset of tourism resources. The article provides theoretical supports for our country to establish a set of operational systems of asset-like management of tourism



resources and capitalization operation timely.

(4) Reveals the layered evaluation mechanism of the economic value of tourism resources of scenic spots profoundly.

First of all, the paper clarifies the double evaluation characteristics of the economic value of tourism resource of scenic spots. Second, based on the theory of welfare measure, it presents the mathematical analysis of measurement models of the recreation value evaluated by traditional travel cost method and contingent value method, and reveals the evaluation mechanism of the recreation value of tourism resources based on Marshall and Hicks consumer surplus. Third, it demonstrates the main property and economic power of Franchise value of tourism resources with the comprehensive application of the theory of property rights and assets assessment, and it explores the suitability of the method of assets evaluation which is applied to evaluate the Franchise value of tourism resources, and then reveals the evaluation mechanism of Franchise value of tourism resources of scenic spots.

(5) Improves the evaluation model of the "whole" recreation value of tourism resources of scenic spots.

Through in-depth research, this paper holds that the travel cost method model which is the domestic existing mainstream—zonal travel cost method and the reliability and validity of the travel cost interval analysis are questionable. Therefore, it modifies traditional travel cost method, and put forward correction travel cost method—advanced individual travel cost method (AITCM). Then, on the bases of the basic principles of the recreation value of scenic spots evaluated by AITCM , the article demonstrates the theory applicability of scenic recreation value evaluated by AITCM, including the theory applicability of senior counting model in travel demand function and the theory applicability of travel costs as a scenic spot price substitution variables. Furthermore, this paper demonstrates that correction travel cost method—AITCM is more suitable for evaluating the reliability and validity of recreation value of scenic spots by multi-case empirical study of evaluation.

(6) Improves the evaluation model of the “element” recreation value of tourism resources of scenic spots.

On the basis of theoretical analysis and practical investigation, this paper puts forward that the travel cost method and contingent value method can't explain exactly the contribution of the tourism resources of scenic spots to the recreation value. Thus, this paper improves the traditional contingent value method, and puts forward the

improved contingent value method—Multi-Program Contingent Value Method (MPCVM). Then, this article explains the basic principles of MPCVM evaluating the recreation value of the elements of tourism resources of scenic spots, and present comparative analysis of the MPCVM Logit and Probit econometric model. Furthermore, this paper improved contingent value method—MPCVM can accurately assess the recreation value of elements of tourism resources of scenic spots, and reveal the complementary/alternative relationship among factors. The article demonstrates scientific nature and the accuracy of MPCVM is better than that of CVM by multi-case empirical study of evaluation.

(7) Optimizes the evaluation model of Franchise value of tourism resources of scenic spots.

This part improves Income Capitalization Method through the optimization of two-stage evaluation model. The first stage, based on the forecast model of the scenic spot earnings, it predicts the expected return of scenic spots by the models of time series and polynomial regression in sequence, builds accurate forecast earnings combination model on the basis of the accuracy of prediction and test of coverage, and solves the problem that the “expected revenue” is difficult to be quantified scientifically by Income Capitalization Method. The second phase, based on the research of Capital Asset Pricing Model (CAPM) and the capitalization rate of Weighted Average Cost of Capital (WACC) and its influencing factors, the paper solves the problem that “discount rate” of scenic spots is hard to be quantified scientifically by the Income Capitalization Method. Furthermore, this paper applies the improved Income Capitalization Method to assess the Franchise value of scenic spots accurately.

(8) Reveals the theory applicability and scientific application of evaluation methods and puts forward integrated political suggestions in multi-dimensions.

In order to further grasp the six kinds of traditions and improve the accuracy that the assessment methods of economic value of tourism resources of scenic spots can achieve, and clarify the suitability of different methods of assessments, based on the four dimensions like method type, theoretical basis, method, evaluation object, and key technologies as well as four dimensions like the applicability, the scientific nature and operability, advantages and disadvantages, the paper summarizes and compares the theories and applications of the above six kinds of methods systematically. Furthermore, the article puts forward integrated political suggestions from

multi-dimensions level of law, market, platform, and mechanism.

**Keywords:** Scenic spots, tourism resources; economic value; theoretical construction; evaluation optimization

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## 目 录

<b>第一篇 导论、文献述评与理论溯源</b> .....	<b>1</b>
<b>第一章 导论</b> .....	<b>1</b>
<b>第一节 研究背景</b> .....	<b>1</b>
一、实践背景 .....	1
二、理论背景 .....	4
<b>第二节 研究问题的提出</b> .....	<b>6</b>
一、景区旅游资源经济价值的理论建构、实现机制与评估机理 .....	7
二、景区旅游资源整体、要素游憩价值和经营权价值的评估优化研究 .....	7
<b>第三节 研究目的与意义</b> .....	<b>8</b>
一、研究目的 .....	8
二、研究意义 .....	9
<b>第四节 研究内容与创新点</b> .....	<b>11</b>
一、研究内容 .....	11
二、创新点 .....	13
<b>第五节 研究方法与技术路线</b> .....	<b>14</b>
一、研究方法 .....	14
二、技术路线 .....	15
<b>第六节 论文框架与主要内容</b> .....	<b>16</b>
一、第一篇 导论、文献述评与理论溯源 .....	17
二、第二篇 理论建构、实现机制与评估机理 .....	18
三、第三篇 方法改进、评估优化与实证研究 .....	19
四、第四篇 结论、讨论与展望 .....	20
<b>第二章 文献综述与评析</b> .....	<b>21</b>
<b>第一节 景区旅游资源经济价值评估研究历程</b> .....	<b>21</b>
一、国外景区旅游资源经济价值评估研究的演进历程 .....	21
二、国内景区旅游资源经济价值评估研究的演进历程 .....	24
<b>第二节 景区旅游资源经济价值的理论内涵研究述评</b> .....	<b>25</b>
一、景区旅游资源经济价值的概念与构成要素 .....	26

二、景区旅游资源经济价值评估的意义与影响因素/指标 .....	27
<b>第三节 景区旅游资源经济价值主要评估方法述评 .....</b>	<b>27</b>
一、旅行费用法 .....	28
二、条件价值法 .....	38
三、收益还原法 .....	51
四、其他评估方法 .....	55
<b>第四节 总结与思考 .....</b>	<b>57</b>
一、国内外研究比较 .....	57
二、国内外研究总结 .....	58
三、总体评价与思考 .....	59
<b>第三章 景区旅游资源经济价值评估理论溯源及其突破性认识 .....</b>	<b>61</b>
<b>第一节 景区旅游资源经济价值评估的理论溯源 .....</b>	<b>61</b>
一、效用价值论思想溯源 .....	61
二、福利计量理论思想溯源 .....	63
三、产权理论思想溯源 .....	69
四、资产评估理论思想溯源 .....	74
<b>第二节 景区旅游资源经济价值评估理论的突破性认识 .....</b>	<b>81</b>
一、效用价值论应用于旅游资源游憩价值理论分析的突破性认识 .....	81
二、福利计量理论应用于旅游资源游憩价值评估的突破性认识 .....	82
三、产权理论应用于旅游资源经营权价值理论分析的突破性认识 .....	87
四、资产评估理论应用于旅游资源经营权价值评估的突破性认识 .....	90
<b>第二篇 理论建构、实现机制与评估机理 .....</b>	<b>93</b>
<b>第四章 景区旅游资源经济价值的理论建构、形成机理与影响因素 .....</b>	<b>93</b>
<b>第一节 景区旅游资源经济价值的理论建构 .....</b>	<b>93</b>
一、景区内涵的理论建构 .....	93
二、旅游资源内涵的理论建构 .....	100
三、旅游资源游憩价值内涵的理论建构 .....	104
四、旅游资源经营权价值的理论建构 .....	107
<b>第二节 景区旅游资源经济价值的形成机理 .....</b>	<b>112</b>
一、景区旅游资源游憩价值的形成机理 .....	112
二、景区旅游资源经营权价值的形成机理 .....	114

<b>第三节 景区旅游资源经济价值的主要影响因素</b> .....	116
一、景区旅游资源游憩价值的主要影响因素 .....	117
二、景区旅游资源经营权价值的主要影响因素 .....	120
<b>第五章 景区旅游资源经济价值的资产化与资本化实现机制研究</b>	124
<b>第一节 景区旅游资源资产化、资本化的演进路径探析</b> .....	124
一、旅游资源资产化与资本化研究述评 .....	124
二、“资源、资产、资本”三位一体的新型旅游资源管理观 .....	126
三、旅游资源资产化、资本化的合规性阐释 .....	127
四、旅游资源的资源化、资产化、资本化之间的相互关系 .....	129
<b>第二节 旅游资源资产化机制研究</b> .....	130
一、旅游资源资产化的理论内涵建构 .....	130
二、旅游资源资产化关键实现机制之明晰旅游资源产权 .....	131
三、旅游资源资产化关键实现机制之量化评估旅游资源经济价值 .....	134
<b>第三节 旅游资源资本化机制研究</b> .....	136
一、旅游资源资本化的理论内涵建构 .....	136
二、旅游资源资本化关键实现机制之旅游资源经营权流转 .....	137
三、旅游资源资本化关键实现机制之旅游资源资产证券化 .....	142
<b>第六章 景区旅游资源经济价值的分层评估机理</b> .....	145
<b>第一节 景区旅游资源经济价值评估的层级特征与关系结构</b> .....	145
一、景区旅游资源经济价值评估的层级特征 .....	145
二、景区旅游资源经济价值评估的关系结构 .....	147
<b>第二节 景区旅游资源游憩价值评估机理</b> .....	148
一、景区旅游资源游憩价值评估探析 .....	148
二、基于旅行费用法的旅游资源游憩价值评估机理 .....	150
三、基于条件价值法的旅游资源游憩价值评估机理 .....	157
<b>第三节 景区旅游资源经营权价值评估机理</b> .....	162
一、景区旅游资源资产的价值评估对象范围界定 .....	163
二、景区旅游资源的产权主体经济权能分析 .....	164
三、旅游资源经营权价值资产评估方法的适宜性分析 .....	166
四、基于收益法的旅游资源经营权价值评估模型的适宜性分析 .....	168
<b>第三篇 方法改进、评估优化与实证研究</b> .....	172
<b>第七章 景区旅游资源“整体”游憩价值评估优化研究</b> .....	172

<b>第一节 高级计量模型优化传统旅行费用法评估的基本原理</b> ·····	172
一、高级计量模型优化传统旅行费用法评估的原理概述	172
二、(截断)泊松分布模型优化 AITCM 的数理经济原理	173
三、(截断)负二项分布模型优化 AITCM 的数理经济原理	175
<b>第二节 AITCM 评估景区旅游资源整体游憩价值的理论适用性</b> ·····	176
一、旅游需求函数应用高级计数模型的理论适用性	176
二、旅行费用作为景区价格替代变量的理论适用性	177
<b>第三节 多案例地旅游资源整体游憩价值评估的实证研究</b> ·····	179
一、案例地的概述与典型性	179
二、问卷设计	180
三、评估模型	180
四、太姥山 AITCM 评估结果与分析	181
五、白水洋 AITCM 评估结果与分析	187
六、冠豸山 AITCM 评估结果与分析	193
<b>第八章 景区旅游资源“要素”游憩价值评估优化研究</b> ·····	200
<b>第一节 多方案条件价值法优化 CVM 评估的基本原理</b> ·····	200
<b>第二节 多方案条件价值法的计量经济模型</b> ·····	201
<b>第三节 多案例地旅游资源要素游憩价值评估的实证研究</b> ·····	203
一、案例地的概述与典型性	203
二、MPCVM 问卷设计	204
三、评估模型	205
四、实证分析	208
<b>第九章 景区旅游资源经营权价值评估优化研究</b> ·····	229
<b>第一节 改进的收益还原法的基本原理</b> ·····	229
<b>第二节 案例景区的概述与典型性</b> ·····	230
一、案例景区的概况与选取原因	230
二、黄山景区主营业务构成分析	232
<b>第三节 景区预期收益的组合预测模型实证研究</b> ·····	234
一、景区预期收益的 ARIMA 时间序列预测模型构建	234
二、景区预期收益的多项式回归预测模型构建	245
三、预测“准确性”与预测“涵盖性”检验	247
四、黄山景区旅游净收益组合预测	250

<b>第四节 景区资本化率科学量化研究</b> .....	<b>252</b>
一、景区资本化率科学测算研究 .....	252
二、景区资本化率影响因素研究 .....	258
<b>第五节 景区旅游资源经营权价值评估实证分析</b> .....	<b>264</b>
一、黄山景区旅游资源经营权价值评估假设 .....	264
二、黄山景区旅游资源经营权价值评估实证分析 .....	265
<b>第四篇 结论、讨论与展望</b> .....	<b>267</b>
<b>第十章 景区旅游资源经济价值评估方法的总结与启示</b> .....	<b>267</b>
<b>第一节 景区旅游资源经济价值评估方法的总结与比较</b> .....	<b>267</b>
一、评估方法的理论总结与比较 .....	267
二、评估方法的应用总结与比较 .....	269
<b>第二节 景区旅游资源经济价值评估方法的管理启示</b> .....	<b>283</b>
一、应用 AITCM 评估旅游资源“整体”游憩价值的管理启示 .....	272
二、应用 MPCVM 评估旅游资源“要素”游憩价值的管理启示 .....	272
三、应用 AICM 评估旅游资源经营权价值的管理启示 .....	273
<b>第十一章 研究结论、政策建议与研究展望</b> .....	<b>274</b>
<b>第一节 研究结论</b> .....	<b>274</b>
<b>第二节 研究贡献</b> .....	<b>280</b>
一、理论贡献 .....	280
二、方法贡献 .....	282
<b>第三节 多层面集成式政策优化建议</b> .....	<b>283</b>
一、法律层面:重构旅游资源管理与产权体系,制定旅游资源资产评估法规 .....	283
二、市场层面:构建旅游资源经营权交易市场 .....	284
三、平台层面:构建集成式、综合式的智慧旅游投融资综合服务平台 .....	285
四、机制层面:制定旅游资源的游憩价值和经营权价值的系统评估机制 .....	286
<b>第四节 研究局限与展望</b> .....	<b>287</b>
一、研究局限 .....	287
二、研究展望 .....	288
<b>参考文献</b> .....	<b>289</b>
<b>攻读博士学位期间的主要科研成果</b> .....	<b>309</b>
<b>致谢</b> .....	<b>311</b>



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