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## Some Questions in Theories of Public Finance in Japan in the Period 1925~1935

by Juichi Takagi

1) The period from 1925 to 1935 showed us the turning process which led to new stage of the Science of Public Finance in Japan. Some new ideas were expressed in the form of questions or criticism to the Orthodox Theory of Public Finance. We found a new tendency in writings of Prof. S. Hijikata, K. Abe, H. Ouchi, H. Ito, and B. Ohata, which were published in the years from 1925 to 1935. Some questions are dealt with here, that I had when I read these writings, as a student who began to study the fiscal science. These questions shown here have, I think, not yet been solved satisfactory enough.

2) Prof. Hijikata said in 1924, that if we desired to grasp the nature of public finance, we had to observe its "Function". It was his basic idea that the function of public finance was the compulsory distribution of purchasing power which are carried out by the Government as a organ to control it. By him and others, I was then induced to have questions concerning the position of the Government as an economic unit in the national economy as a market (exchange) economy, and concerning the economic process in which the function of the Government as an economic unit are carried out. I have thought that the Governments have two position to its people as economic units in the social economy which is composed of the public—compulsory economic sector and the private—exchange economic sector. And the Governments have two economic processes in which its function as public finance are carried out—the public (compulsory) economic process and the private (exchange) economic process.

3) Prof. H. Ito expressed the noteworthy conception of public finance in his "Principles of Public Finance" published in 1930. His basic idea of the fiscal science is "the Economy of Compulsory Acquisition". I think that the conception of economy should not be limited to acquisition of goods, but should include disposal of goods. Then the expenditure side of public finance as the public disposal of money, goods and services obtained by the disposal of money compulsorily ob-

tained by the Government. The compulsory acquisition of money is the preparation process to obtain goods and services required to create some forms of public benefits (including three types of public benefits given in form of public services, goods or money transfer). Prof. Ito says that public expenditures are activities of the Government expressed in the form of money, and the compulsory acquisition of money by the Government means ultimately or indirectly acquisition of goods. Though his system of fiscal science is very strong in logic, it seems to me that there is a gap of logic in this point. In order to realize the power to control over goods, there must be a step of disposing money so raised.

4) Though there were many studies which said about the order of actual importance of canons of Taxation in 1920s and 1930s, I found the only one, Prof. H. Ito who answered to this question. Having examined canons of Taxation of Adolph Wagner, Prof. Ito said that the problem of the order of actual importance in canons of Taxation was the problem of selection between the canon of financial policy of taxation (finanzpolitische Grundsätze) and the canon of Justice (Gerechtigkeit) of taxation. But contrary to Prof. Ito's interpretation, I reached to the conclusion that the problem of order of actual importance of canons of Taxation expressed by Wagner was the problem of selection between the canon of financial policy on which Wagner laid highest importance, and the canon of National Economy. (Volkswirtschaftliche Grundsätze).

5) There were three courses in which Keynes' General Theory (1936) was introduced into the Science of Public Finance in Japan at the end of 1930s and the beginning of 1940s. These courses were (1) directly from "The General Theory", (2) through A. Hansen, "Fiscal Policy and Business Cycles (1941)" and (3) through Zachmann's "Volkswirtschaftliche Theorie des Staats-Kredits (1938)". I want to point out here that the earliest appearance of influence of Keynes' General Theory in the fiscal science in Japan was neither (1) nor (2), but (3) through Zachmann influenced by Keynes' General Theory, which was quoted by Prof. Nagata (1941).

## Liberi homines, centena et centenarius

von Hisashi Uono

Man hat in unserer Zeit darüber geklagt, daß unser Wissenschaftsbetrieb zu sehr der Spezialisierung verfallt und bald keiner mehr wisse und verstehe, was der andere forsche. Sie gehören gewiss zu den Spezialisten. Spezialisten zu sein ist ja heute unser aller Los. Aber durch den Vergleich unserer Probleme mit den Ergebnisse im anderen Fachgebiet, Stadtforschung, möchte ich über die Zäune dieses engen Fachgebietes hinausgehen.

Bei unseren Probleme, die Gerichtsfunktion der liberi homines zeigt uns ihre charakteristische Prägung. Es fehlt den mercatores regis an Gerichtsfunktion. Wir wollen, durch Essais von Th. Mayer, H. Dannenbauer und F. Steinbach, diese Gerichtsfunktion untersuchen.

Die ständische Gliederung war in der ältesten Zeit gegenüber dem Staat das primäre Element, weiterhin wurde sie aber vom König oder ganz allgemein vom Staate aus bestimmt. Die Ausbildung der Königsherrschaften vollzog sich im Zusammenhang mit den großen Wanderungen der germanischen Völker in den ersten Jahrhunderten unserer Zeitrechnung bis rund 500. Sie brachten den entscheidenden Einschnitt und Wendepunkt in der germanischen Verfassungsgeschichte. Damals wurden die neuen, für alle Zukunft ausschlaggebenden monarchischen Staatsformen geschaffen, das Heerkönigtum war dabei ein entscheidender Faktor. Der Heerkönig bildete das Heer, aus dem Heer entstand das Volk, das Volk wurde Staat, die treibende Kraft war aber der König. Seitdem gab es dort, wo ein starkes Königtum war, einen mehr oder weniger ausgedehnten und zahlreichen Stand von Staatsuntertanen, die uns als „frei“ bezeichnet werden, auf die sich der König stützte und die zu weitgehenden Leistungen gegenüber dem König verpflichtet waren. Diese liberi homines haben die centeni gebildet, und der Vorsteher der centeni wurde ein centenarius genannt. Es hat doch eine fränkische centene gegeben und ein germanisches Huntari. Aber beide sind etwas Grundverschiedenes, haben gar nichts miteinander zu tun. (H. Dannenbauer)

Th. Mayer kann nicht zustimmen, wenn Steinbach sagt daß „der neustrische Centenar infolgedessen nicht mehr Vertreter des Richters

im gebotenen (ausserordentlichen) Ding, sondern nur noch Scharführer und Gemeindevorsteher war“, und dass uns hier zum ersten Male im germanischen Recht die Spaltung zwischen staatlicher Organisation und kommunaler Selbstverwaltung entgegentritt.

Insbesondere will Th. Mayer den Ausdruck „kommunale Selbstverwaltung“ für diese Zeit unbedingt vermeiden.

Die Ausführung von Th. Mayer zeigt, daß alle verfassungsmässigen Institutionen und sozialen Gebilde in ihrem Wesen und in ihrer historischen Bedeutung nie für sich allein erforscht werden dürfen und verstanden werden können, sondern nur als Glieder und Teilerscheinungen von Staat und Gesellschaft.

## Further Quantitative Analysis on Inter-Industry and Inter-Firm-Size Differentials in Relative Share of Labor

by Shunsaku Nishikawa

1. In the preceding paper\* it is suggested, through some observations on the shapes of relative share—firm size relations among the so-called 2-digit industries, that these industries are ordered according to their own shapes of relative share—firm size curves, that is, from concave to convex. In short, in respect of their relative share differentials among firms of different sizes the 2-digit industries consist in a series of industries. Next, taking some typical 2-digit industries as illustrative examples, say [32] Stone, Clay and Glass Products, and applying it an vertical isolating operation iteratively, say [32]-[322], [32]-[321]-[3211], it is found that “industry” has an unique level of relative share and also an unique range or optimal scale of production and that the original 2-digit industry is a heterogeneous group of minor industries involving [322], [3211] and so on. Such an “industry” as defined above exists not only in 3- and 4-digit dimensions, but also 2-digit dimension, for example, [3211], [3311], [2811] (4-digit dimension); [322], [283] (3-digit); and [23], [24] and [30] (2-digit). As a concluding summary it may be said that its own optimal (or unique) level of relative share and size of production in each “industry” are is deter-

mined through the underlying structure of production (i.e., production function) and the complicated mechanism of markets (i.e., competitive status and so on).

2. This paper is intended to do more extensive study along the same line of approach. In the appendix the Census principles of classification of industries are related to our conclusion and discussed explicitly. My point is that the Census principles does not accord to the economic criteria of classification. Of course, the economic criteria should be based upon the definition of "industry" defined above. This leads to require to estimate an autonomus (economic and process) production function in the industry. In this context there is reference to Marschak and Andrews, H. B. Chenery, and Obi and Ozaki's works.

3. All of the other industries (or industry groups), which have not yet been analysed in the preceeding paper, are analysed and some useful findings are obtained. Thus several supplemental conclusions may be drawn from the observation and application of iterative isolating operation. First, average level of relative share in any industries, which could be well defined or specified, might be useful as an efficient measure for classification and consolidation of industries. Second, since 3- or 4-digit industries in the current industry classification are sometimes happened to be accord with "industries," it is probably workable to make the average relative share levels of so-called 4-digit industries one of the principles of industry classification. Third, even if there exist some relative share differentials among firms of relatively slight different size in "industry," the correspondence between an "industry" and an unique level of relative share. Because such an "industry" may involve any other heterogeneous "industries" which could not be identified by our isolating operation. Fourth the isolating operation is a rough and indirect technique and should not be applicated without proper consideration about the restricted conditions of it application.

4. If we had ideally specified all "industries," we could obtain a new series of industries according to corresponding level of relative share of labor, and then the (dummy) series of 2-digit industries would be absorbed the former.

\* "A Quantitative Analysis on Inter-Industry and Inter-Different-Sized-Firm Differentials in Relative Share of Labor," This Journal, Vol. 52, No. 5—May, 1959.