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On Theories of the Basic Idea and the System of Public Finance in Japan in the Period 1955~1960

by Juichi Takagi

It seems to me that almost all theorists of the fiscal science in Japan are not satisfied with the orthodox conception of basic idea and the system of public finance. This question has been dealt with by many writers.

Prof. Ito expressed the noteworthy conception of public finance in 1930. His basic idea is "the economy of compulsory acquisition". We find that there are three tendencies dealing with this basic idea of Prof. Ito in 1955~1960.

(1) Prof. Ando agreed completely to this basic idea in his "Principles of Public Finance (1958)". (2) This basic idea of Prof. Ito was partially denied by Prof. Ide in his "Modern Fiscal Science, new edition (1959)" and Prof. Kimura in his "Introduction to Modern Fiscal Science (1958)". (3) This basic idea was not dealt with by Prof. Takeda, Prof. Endo, Prof. Ouchi in their "Theory of Modern Public Finance (1955)" and by Prof. Shima in his "Theory of State and Public Finance of Present Times (1960)".

Prof. Ide says that the compulsory character of public-finance activities is found not only in raising public revenues, but also in public expenditures. As the object of state-economy is the satisfaction of public wants, the fundamental features of public finance are found in compulsory character and public character of public-finance activities.

Prof. Tokoyama published "The Essence of Public Finance (1960)", in which he says that the compulsory character of public finance is derived from public wants and the essence of public finance itself is not of compulsory character. The basic idea of Prof. Tokoyama is "öffentliche Haushaltung". He says that the historical form of public finance was "Staatshaushaltung", the subject of which was "Staatswirt". Though the essence of public finance continues to be "Haushaltung", by now its subject is not "staatswirt", but "Volkswirt". The historical form of public finance have developed from "Staats-

haushaltung" to "Volkshaushaltung". When we understand the public finance as "Volks-öffentliche Haushaltung", we can, he says, get the basic conception of public finance in purified form. In his conclusion, Prof. Tokoyama says that the idea of "Volks-öffentliche Haushaltung" is the historical idea of public finance of present stage and at the same time it shows the fundamental character of public finance in most differentiated form.

Prof. Takeda, Prof. Endo and Prof. Ouchi said, in their treatise mentioned above, that they found less effort done to study the essence of public finance and its law of movement. The fiscal science must be the branch of social science which deals with modern public finance or capitalistic public finance. The fiscal science must be based on the fundamental theory of political economy. We must recognize that the public finance or its policy is the so-called upper-structure of capitalism and we must study it in connection with changes and developments of capitalistic-economic relations as basic structure of society.

Prof. Shima emphasizes "the historical law of movement", and examines the public finance of present times by this law.

I find three lines in these leading treatises (published in 1955~60), trying to show what is the essence of public finance or basic idea of public finance. (1) A group of writers try to characterize the public finance by the method of acquisition (compulsory acquisition).

(2) Some writers try to do so by the object of public-finance activities without regarding to methods. (3) Some other writers try to grasp the fundamental character by the social-economic function of public finance. We have no integration as yet.

I have a special interest in the law of movement or historical law of movement of public finance. I want to have the process, through which this law is realized. I want to call this process as "the objective and necessary process of development of public finance" that I have shown in my books. If we readjust problems of the fiscal science by this idea, we may approach to any new system of the fiscal science which is different from the established (orthodox) system.

I have many questions on the conceptions of public-finance activities shown in these leading treatises mentioned above. For example, though we have the form of public benefit in goods created and provided by public-finance activities, these writers do not refer to this

form of public benefit. If we want to know effects of fiscal policy, we must know the process through which those effects are realized. For instance, are the effects of fiscal policy for promoting economic growth to be realized by public disposal of goods, services or money, or to be realized by any of three types of public benefits (given in form of public services, goods or money transfer) created by public disposal of goods, services and money? This processes are not yet adequately explained. I think, it is a weak point in recent studies of the science of public finance in Japan.

Parliamentary System and Friedrich Engels

by *Shojiro Shoda*

This article is to discuss the fact that Friedrich Engels (1820~1895) came to grasp in 1890's the universal suffrage and parliamentary system as an important instrument for labour class to acquire political powers.

The author tries to illustrate in this connection the ability on the part of Marx and Engels to have resorted to and to make full use of the most rational and advanced forms of action that were available at the time. Hence, the author asserts that the fact that Marxism could have exerted such a strong influence on socialist movements as it actually did was attributable not only to its systematic and scientific theorization but also to the very fact that the Marxist proponent has been successful in creating rational and progressive forms of actions under the given environment. This, the author maintains, has unduly been neglected so far in the study of Marxism.

The author at the same time points out that Engels adopted such a tactic as to take advantage of the parliamentary system with a rather optimistic understanding for the prospect for the socialist movements, which cannot but betray the limitation of understanding inevitable due to the time in which Engels himself lived. In other words, while Engels was adopting such a tactic, imperialism was definitely in the making which was to change the political, social and economic situation completely. The author stresses that the history

since the death of Engels can hardly be understood without considering these changed circumstances. From this point, the author proceeds with asserting necessity for the student to consider both revisionism and Leninism theories and their tactical effectiveness in the very light of this new development of the situation.

After pointing out that so-called "controversy on revisionism" lacked the sense of solving the problems rising from such new developments and recognizing the positive significance that Leninism did cope with this situation, the author presents some problems found in the theory of "the Dictatorship of the Proletariat".

The Thoughts of Socialization of the Labour Party

by *Mitsuyoshi Murata*

It is very interesting to note that in England which is a typical capitalistic country the influential thoughts equal to that of Marxism regarding social reform should have appeared. In this paper the writer intended to see the transitions of the thoughts of socialization of the Labour Party. In England the thoughts of socialization which originated in Fabianism and gradually changed to Guild Socialism resulted in the nationalization which took place after the World War II. The early Fabians criticized the vices of free competition from the consumers' point of view and tried to solve them by the state ownership of the means of production. But, in consequence of the large scale production and the concentration of firms, it was made clear that monopoly was worse than free competition. Then, from the producers' point of view the new socialism which had the objects not only of public ownership but of control of industry was born. It was Guild socialism. This thought has been reflected in the Labour Party Constitution of 1918. And these two thoughts synthesized in "Let us face the future" in 1945 proposing the socialized industries, taken over on a basis of fair compensation, to be conducted efficiently in the interests of consumers, coupled with proper status and conditions for the workers employed in them.

According to this program some industries have been nationalized from 1946 to 1951, but, as the result of this nationalization, defects of its own have appeared, and some of the main problems that hitherto demanded nationalization have been settled by other means. So a tendency which required competitive elements was born again. In short these changes of thoughts of socialization is understood as the concentration, dispersion and synthesis of the economic power; and the foundation of these thoughts consists entirely in idealistic ethics, so that socialization is not a *sine qua non* for the achievement of socialism.

Thus, recently, in the excess of esteeming the equality of income and increase of productivity they have the appearance of disregarding the substance of socialism. Therefore I think that the Labour Party should insist on more public ownership of the means of production, introducing more democracy into industry, depend on parliamentarism as long as the Labour Party remains a socialist one.