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MEMOIRS OF THE DEPARTMENT OF ECONOMICS

IN

THE IMPERIAL UNIVERSITY OF KYOTO

VOLUME III 1928

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The Department of Economics of Kyoto Imperial University has at present (July, 1928) six professors, five assistant-professors, and nine lecturers, while the total number of students is 886.

The following is the curriculum for 1928:---

SUBJECT	INSTRUCTOR
Public Finance	Professor Masao Kambe (Ho- gakushi, Hogakuhakushi)
Statistics	Professor Seiji Takarabe (Ho- gakushi, Hogakuhakushi)
Colonial Policy, Industrial Economics,	
Seminar of Economics	Professor Miono Yamamoto (M. A. Wisconsin University, Hogakuhakushi)
Economic History of Japan, Seminar of	
Economic History	Professor Eijiro Honjo (Ho- gakushi, Keizaigakuhakushi)
Communications and Transportation, In-	
surance	Professor Shotaro Kojima (Ho- gakushi, Keizaigakuhakushi)
Money and Banking, Seminar of Public	
Finance	Professor Saburo Shiomi (Ho- gakushi, Keizaigakuhakushi)
International Economics, Readings in Eng-	
lish Books on Economics	Assistant - Professor Shoichi Sakuda (Hogakushi)
Economic Philosophy, History of Econo-	
mics	Assistant-Professor Koji Ishi- kawa (Hogakushi)
Studying abroad	Assistant-Professor Yoshihiko Taniguchi (<i>Keizaigakushi</i>)
Studying abroad	Assistant-Professor Yoshino- suke Yagi (Keizaigakushi)

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SUBJECT	INSTRUCTOR
Studying abroad	Assistant - Professor Torazo Ninagawa (Keizaigakushi)
Sociology, Readings in French Books on	
Economics	Lecturer Shotaro Yoneda (Bun gakuhakushi)
Social Policy, Agricultural Economics	Lecturer Shiro Kawada (Ho- gakushi, Hogakuhakushi) (Dean of Osaka Municipal University of Commerce)
Principles of Economics	Lecturer Kinji Tajima (Hogakushi, Hogakuhakushi)
Readings in German Books on Economics	Lecturer Keizo Fujita (Keizai- gakushi)
Readings in French and English Books on	
Economics	Lecturer Koji Matsuoka (Kei zaigakushi)
Readings in English Books on Economics	Lecturer Yonosuke Nakagawa (Keizaigakushi)
Readings in English Books on Economics	Lecturer Ichiro Otsuka (Keizai- gakushi)
Constitutional and Administrative Law	Lecturer Mitsue Ichimura (Ho- gakushi, Hogakuhakushi)
International Law	Lecturer Taro Ochiai (Hogaku- shi)
Civil Law	Professor (Department of Law) Tamakichi Nakajima (Ho- gakushi, Hogakuhakushi). Pro- fessor (Department of Law) Hideo Miyamoto (Hogakushi). Professor (Department of Law) Hiroshi Suekawa (Ho- gakushi)
Commercial Law	Professor (Department of Law) Sei Takeda (Hogakushi, Ho- gakuhakushi). Professor (De- partment of Law) Shikayoshi Ugaya (Hogakushi, Hogaku- hakushi)
Criminal Law	Professor (Department of Law) Yukitoki Takigawa (Hogaku- shi)

SUBJECT	INSTRUCTOR
Economic Geography	Professor (Department of Agri- culture) Iwao Kokusho (Kei- zaigakushi)
Science of Accounting	Professor (Department of Eco- nomics of Tokyo Imperial University) Michisuke Ueno (Hogakushi, Hogokuhakushi)

An event deserving of special mention in the present Number is that Dr. Hajime Kawakami and Dr. Shiro Kawada retired from the respective chairs they held in the Kyoto Imperial University, and that the last mentioned of the two was appointed dean of the newly established Osaka Municipal University of Commerce.

The Kyoto Imperial University Economic Society publishes a monthly magazine called the *Keizai-Ronso* (經濟論叢 —"*The Economic Review*"). The following are the various articles with the names of their writers, which have been published in the half-a-dozen numbers of the review during the first half of the year 1928.

THE JANUARY NUMBER

ARTICLES

On Double Taxation in relation to Corpora-	
tions	Professor M. Kambe
Heidegger's Theory of Interests	Lecturer S. Yoneda
Morality in the Animal Kingdom	Professor T. Kawamura (Department of Science)
Export of Copper and Silver to China from	
Nagasaki in the Tokugawa Era	Professor J. Yano (Depart- ment of Literature)
On Types	Assistant-Professor Y. Tsuneto
A Fundamental Inquiry into the Object and	
Method of Adam Smith's "Wealth of	
Nations "	Assistant - Professor K. Ishi- kawa
The Policy of Bringing up Infants in	
Feudal Clans in Ou	Professor E. Honio

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Farms Professor S. Kawada

Peasant's Riot caused by the Monopoly

Policy Professor I. Kokusho (Department of Agriculture)

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The Physiocrats' Theory of *produit net*... Professor S. Yamaguchi (Osaka Higher Commercial School)

Contest for Supremacy between two Markets of Capital, London and New York Mr. K. Matsumoto The Revised Business Profits Tax Bill Professor S. Shiomi

THE MARCH NUMBER

ARTICLES

On Evasions of the Inheritance Tax Professor M. Kambe Ricardo's Wage Theory..... Professor T. Hori (Tohoku Imperial University) Mechanism of Profit Professor Y. Takada (Kiushu Imperial University) Characteristics of Tariff Freight Rates in

Liner Business Professor S. Kojima

ESSAYS

The Government of the Loochoo Islands	
after the Abolition of clans	Professor M. Yamamoto
The Physiocrats' Theory of Value	Professor K. Yamamoto (Wa-
	kayama Higher Commercial
	School)
On Delegation of Management	Mr. K. Kusumi

MISCELLANEOUS TOPICS

Ford's System and Tayler's System Mr. S. Hoshino The Business Tax and the Business Profits

Tax..... Professor S. Shiomi

THE APRIL NUMBER

ARTICLES

Tenant System in Formosa	Professor S. Kawada
Taxation of Gifts as a Supplementary	
Measure of the Inheritance Tax	Professor M. Kambe
The Nature of the Science of Insurance .	Professor S. Kojima

ESSAYS

Natural Resources and Inhabitants of the	
Loochoo Islands	Professor M. Yamamoto
On "Konzern"	Mr. K. Isobe
On Delegation of Management	Mr. K. Kusumi
The Physiocrats' Theory of Value	Professor K. Yamamoto (Wa-
	kayama Higher Commercial
	School)

MISCELLANEOUS TOTICS

Rationalisation of Business Management... Mr. I. Otsuka

THE MAY NUMBER

ARTICLES

Movable Capital and the Injustice of tax-

ing it	Profeesor M. Kambe
Tenant System in Formosa	
Property Life Insurance	Professor S. Kojima

CURRENT TOPICS

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Historical Criticism of the Success or Failure of the Chinese National Revolution ... Professor J. Yano (Department of Literature) .

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ESSAYS

Sukego and the Life of the Peasantry of Japan in Tokugawa Era...... Mr. S. Oyama Sukego in the Kusatsu-Shuku Mr. H. Kuroha

MISCELLANEOUS TOPICS

The Peasants' Riot due to the Confusion in the Monetary System of Japan Professor I. Kokusho (Depart-

ment of Agriculture)

On the Merit of Geographical Researches... Mr. T. Kikuda

THE JUNE NUMBER

ARTICLES

Despotism of the Strong in Taxation...... Professor M. Kambe Tenant System in Formosa..... Professor S. Kawada The Minimum Limit of Freight Changes in Transportation Professor S. Kojima

ESSAYS

The Origin of the *Omi* Merchants..... Professor W. Kanno (Hikone Higher Commercial School) Sukego and the Life of the Peasantry of

Japan in Tokugawa Era...... Mr. S. Oyama

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