# Kyoto University Economic Review

MEMOIRS OF
THE DEPARTMENT OF ECONOMICS
IN
THE IMPERIAL UNIVERSITY OF KYOTO

VOLUME VI 1931

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of Economics in
the Imperial University of Kyoto

# NOTES

The Department of Economics of Kyoto Imperial University has at present (July, 1931) nine professors, four assistant professors, and eight lecturers, while the total number of students is 739.

The following is the curriculum for 1931:-

SUBJECTS	INSTRUCTORS
Public Finance, Seminar of Public Finance	Professor Masao Kambe
	(Hogakushi, Hogakuhakushi)
Statistics, Seminar of Fishery	·-
	(Hogakushi, Hogakuhakushi)
Coloninal Policy, Industrial Economics	
	(M.A. Wisconsin University,
Economic History, Seminar of Economic History	Hogakuhakushi)
of Japan	
or paper	(Hogakushi, Keizaigakuhakushi)
Assurance, Business Management, Seminar of	, , ,
Business Management	
	(Hogakushi, Keizaigakuhakushi)
Public Finance, Seminar of Public Finance	Professor Saburo Shiomi
	(Hngakushi, Keizaigakuhakushi)
Principles of Economics	
International Francisco Series of Land 1	(Bungakushi, Bungakuhakushi)
International Economics, Seminar of Imperialism	
1011	(Hogakushi, Keizaigakuhakushi)
History of Economics, Seminar of Economic	, 5
Philosophy	Professor Koji Ishikawa
	(Hogakushi, Keizaigakuhakushi)
Commercial Economics, Seminar of Commercial	
Economics	
	Taniguchi (Keizaigakushi)
Seminar of Agricultural Economics, Readings in	
German Books on Economics	Yagi (Keizaigakushi)
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Statistics, Seminar of Statistics, Readings in	
German Books on Economics Assistant Professor Torazo	
Ninagawa (Keizaigakushi)	
Readings in English Books on Economics Assistant Professor Yonosuke	
Nakagawa (Keizaigakushi)	
History of Economic Thoughts of Old China Lecturer Kinji Tajima	
(Hogakushi, Hogakuhakushi	•
(Dean of Ritsumeikan Uni	-
versity)	
Philosophy, Readings in French Books on Eco- nomics Lecturer Shotaro Yoneda	
(Bungakuhakushi)	
Social Policy Lecturer Shiro Kawada	
(Hogakushi, Hogakuhakushi	)
(Dean of Osaka Municipal	
University of Commerce)	
Readings in French and English Books on	
Economics Lecturer Koji Matsuoka	
(Keizaigakushi)	
(Studying abroad) Lecturer Ichiro Otsuka	
(Keizaigakushi)	
Readings in German and English Books on	
Economics Lecturer Kei Shibata	
(Keizaigakushi)	
Readings in English Books on Economics Lecturer Minoru Nakatani (Keizaigakushi)	
Readings in German and English Books on	
Economics Lecturer Yasuzo Horie	
(Keizaigakushi)	
Administrative Law	ı
Soichi Sasaki (Hogakushi	
Hogakuhakushi)	
Civil Law Professor (Department of Law)	ı
Tamakichi Nakajima (Ho-	
gakushi, Hogakuhakushi)	
Professor (Department of Law) Hideo Miyamoto (Hogakushi)	r
Professor (Department of Law) Hiroshi Suekawa (Hogakushi)	
Commercial Law Professor (Department of Law)	
Sei Takeda (Hogakushi, Ho	
gakuhakushi)	
Professor (Department of Law) Shikayoshi Ugaya (Hogakushi, Hogakuhakushi)	,
Assistant Professor (Department of Law) Ken-ichiro Osum	i
(Hogakushi)	

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The Kyoto Imperial University Economic Society publishes a monthly magazine called the Keizai-Ronso (經濟論 数 "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 1931.

# THE JANUARY NUMBER

The Commemoration Number on the Occasion of the XIX Session of the International Statistical Institute

Der Preis der menschlichen Arbeit in seiner
Bedeutung für Produktion und Verbrauch Dr. F. Zahn
Promising fields in statistical domain Dr. C. Gini
Rationalisation of protectionist customs duties Professor M. Kambe
The Japanese taxation system in South Man-
churia Professor S. Shiomi
A statistical survey of arrears in tax payments
Assistant Professor Y. Nakagawa
Different birth rates for different classes Professor K. Takata
An estimate of the farming population and of
agricultural conditions in the closing days of
the Tokugawa Shogunate Professor E. Honjo
Erroneous entries of age in the census Mr. A. Okazaki
Correlation between spot rice quotations and
future rice quatations Assistant Professor K. Taniguchi
On the demand for rice Assistant Professor Y. Yagi
A study of economic cycles as problems of
statistical methods Assistant Professor T. Ninagawa
Theory of business forecasting in France Lecturer K. Matsuoka
On statistics—currency statistics in particular Lecturer M. Nakatani
On the method of compiling unemployment
statistics Mr. K. Masuda
Insurance, statistics and the science of statistics
Professor S. Kojima
Methods of comparative study and comparison
of statistics Professor S. Takarabe
An account of the lecture meeting in commemoration of the 19th ses-
sion of the International Statistical Association, and of the exhibition of literature bearing on statistics
A list of the exhibists shown at the above-mentioned exhibition

# NOTES

## THE FEBRUARY NUMBER

ARTICLES	
Inter-local taxation on the business of leasing immovable property	
CURRENT TOPICS	
On the new Land Tax Bill	
ESSAYS	
Industrieschaft as a monetary organ for the smaller industrialists in Germany	
MISCELLANEOUS TOPICS	
Distribution of rice through co-operative societies	Mr. M. Yasuda Mr. S. Ogami
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THE MARCH NUMBE	≅R
ARTICLES	
Unfair incidence of the income tax  On the formation of interest rates	Professor Y. Takata
ESSAYS	
Related fluctuations in the spot rice quotations and the future rice quotations	Lecturer K. Matsuoka

Industrieschaft as a monetary organ for the

smaller industialists in Germany ...... Mr. I. Kusumi

### MISCELLANEOUS TOPICS

Merits and demerits of the revival of the kabu- nakama system toward the end of the Toku- gawa Shogunate	
Commotions amongst the samurai in the early years of Meiji	
A book on the science of statistics of the German school	
Review of the "Year Book of Japanese Cities"	
	Professor S. Shiomi

# THE APRIL NUMBER

### ARTICLES

How to impose the local poll-tax  The Dilthey philosophy and economic philosophy	
A criticism of the logical formation of mathe-	Professor K. Ishikawa
matical economics	Lecturer S. Yoneda
On the formation of interest rates	Professor Y. Takata

### ESSAYS

Separation of the production from the consump-	
tion of rice	Assistant Professor K. Taniguchi
The agricultural panic	Assistant Professor Y. Yagi
Industrieschaft as a monetary organ for the	<del>_</del>
smaller industrialists in Germany	Mr. I. Kusumi

## MISCELLANEOUS TOPICS

MISCENIMATEOUS TOPICS	
On the measurable mass	Assistant Professor T. Ninagawa
The index number of the cost of living	Mr. K. Masuda
A reply to Mr. Tsuchiya's criticism of "On	
Farmers' Riots "	Professor I. Kokusho

# THE MAY NUMBER

# ARTICLES

The line of demarcation between the poll-tax and taxes on materials, and their characteris-	
Density of population and economic life  A criticism of the logical formation of mathe-	Professor M. Kambe Professor S. Shiomi
matical economics	

### TISS A VS

ESSAYS	
Rice producing centres as against rice consumption centres	Assistant Professor K. Taniguchi Lecturer M. Nakatani
MISCELLANEOUS TOPICS	
The financial significance of public enterprises in urban districts	Mr. M. Otani Mr. I. Kanaji Mr. S. Takenaka
THE JUNE NUMBE	ER
ARTICLES	
The gradual increase of the burden of local taxation on the poor	Professor M. Kambe Professor Y. Takata

### ESSAYS

The subjective theory of value and the theories	
of the value of money	Lecturer K. Shibata
Accumulation and dispersal of incomes in the	
big cities	Mr. C. Taketa
Relation between the production and the con-	
sumption of rice	Assistant Professor K. Taniguchi

# MISCELLANEOUS TOPICS

Value of land in the big cities Professor	r S. Shiomi
Mechanisation of agriculture Assistan	
Characteritics of economic activities against	
colonies Mr. I. K	anaji