

Kyoto University
Economic Review

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

VOLUME XII
1937

PUBLISHED BY THE DEPARTMENT
OF ECONOMICS IN
THE IMPERIAL UNIVERSITY OF KYOTO

NOTES

The Kyôto Imperial University Economic Society publishes a monthly magazine called the *Keizai-Ronsô* (經濟論叢—“*The Economic Review*”). The numbers which have been issued during the last half of the year 1937 have the following contents.

JULY NUMBER

ARTICLES

- On the policies of regulating population Prof. Y. Takata
On agricultural crop insurance Prof. Y. Yagi
The significance of the theory of Japanese national
economy in the present reformative period Prof. K. Ishikawa

CURRENT TOPIC

- An urgent problem of economic control and policies
for the improvement of village economies..... Asst.-Prof. T. Ninagawa

STUDIES

- Harrod's theory of the trade cycle Lect. T. Iida
The reserve for payment of common banks..... J. Ueno

ESSAYS

- The necessity of control from the view-ponint of a
nation's welfare Asst.-Prof. I. Otsuka
A theoretical foundation for the turnover tax..... K. Kashiwai
The meaning of capital and assets in the theory of
accounting T. Onoe
On building statistics Prof. S. Shiomi

AUGUST NUMBER

ARTICLES

- The base of a business tax on the methods of a
sales tax Prof. Emerit. M. Kambe
“Tsing Tien” in ancient China: its social significance Prof. S. Takarabe
The anthropological basis of a national community... Prof. K. Ishikawa

CURRENT TOPIC

The "Aski" system as a means of import-control ... Prof. K. Taniguchi

STUDIES

On some fundamental problems of defining net profit Prof. K. Kumamoto, Kyoto
 Bimodal distribution in the size of industrial units ... K. Tasugi
 The significance and problems of vocation K. Sawazaki
 A modern theory of international capital movement Lect. K. Matsui

ESSAYS

On the "Macro-dynamic" theory of Kalecki..... H. Aoyama
 The origin of double book-keeping A. Okamoto

SEPTEMBER NUMBER

ARTICLES

On Keynes' theory of interest Prof. Y. Takata
 On the national budget of the twelfth fiscal year of
 Showa Prof. S. Shiomi
 The second Three Year Expansion Plan of the co-
 operative movement Prof. Y. Yagi

CURRENT TOPIC

The special tax because of the North China Incident... Prof. Emerit. M. Kambe

STUDIES

The development of reinsurance theories (I)..... Lect. S. Sawa
 Anthropology in the so-called national economy of
 the younger historical school Y. Deguchi
 The composition of bank reserves J. Ueno

ESSAYS

The expansion of the gold exchange standard in
 Japan..... Asst.-Prof. K. Matsuoka
 National defence economy and the public finance
 policy..... K. Kashiwai
 Lovasy's theory of protection under imperfect com-
 petition H. Okakura
 Haberler's conception of the index-number of prices... K. Utsumi

OCTOBER NUMBER

ARTICLES

On the new edition of "Tien Kung Kai Wu" and
 Chinese industrial life Prof. S. Takarabe

- Capital money and its measuring..... Prof. S. Kojima
 Some problems on the essential nature of money ... Prof. Y. Takata

CURRENT TOPIC

- The control of raw materials and import control..... Prof. K. Taniguchi

STUDIES

- Some questions on Prof. Keynes' general theory of
 employment, interest and money Asst.-Prof. K. Shibata
 Turgot's theory of taxation (I) Lect. Y. Shima
 The development of reinsurance theories (II) Lect. S. Sawa

ESSAYS

- Nazi's theory of national socialism Asst.-Prof. Y. Nakagawa
 On the methods of migration statistics K. Aomori
 Villages in the suburbs of a large city K. Tasugi

NOVEMBER NUMBER

ARTICLES

- The key-note of the readjustment of the taxation
 system Prof. Shiomi
 Unemployment and wages Prof. Y. Takata
 The idea of the community in "Du contrat social" Prof. K. Ishikawa

CURRENT TOPIC

- The significance of the fishing industry in the present
 situation of Japan Asst.-Prof. T. Ninagawa

STUDIES

- On Martin Luther's "Berufe" K. Sawazaki
 Turgot's theory of taxation Lect. Y. Shima.

ESSAYS

- A European views on Japanese industry Asst.-Prof. I. Otsuka
 The mathematical explication of the Thünen's circles Lect. R. Yamaoka
 International capital movement and industrial fluctua-
 tion..... Lect. K. Matsui
 Kalecki's theory of the business cycle..... Lect. T. Iida

DECEMBER NUMBER

ARTICLES

- The mechanism of the increase, decrease, expansion
 and construction of capital money Prof. S. Kojima

Various forms of socio-cultural changes (I)	Lect. S. Yoneda
The pure theory of capitalism	Prof. S. Takata

CURRENT TOPIC

A partial revision of the national tax system	Prof. S. Shiomi
---	-----------------

STUDIES

Nazi policy and the reform of German social insurance	Asst.-Prof. Y. Nakagawa
The economic significance of the Meiji Restoration...	Asst.-Prof. Y. Horie
The economic nature of reinsurance	Lect. S. Sawa
The development of the theory of location	T. Kikuta

ESSAYS

Gerstner's "Betriebsanalyse"	T. Okabe
Szigeti's theory of dumping	H. Okakura

LIST OF BOOKS RECEIVED AND EXCHANGED BY
"KYOTO UNIVERSITY ECONOMIC REVIEW"

We have the honour to acknowledge receipt of the undermentioned works and periodicals which have been sent as donations or as exchanges:—

I. BOOKS AND PAMPHLETS

- 1) Arndt, Paul; Shen, Djini und Lo, Chü-Fen: Der Arbeitslohn in China. Leipzig, 1937, 8° xii+352 pp. Hans Buske. (Verlagsbuchhandlung)
- 2) Chen, Yin-Kwong: Die landwirtschaftlichen Genossenschaften in China und die Anwendbarkeit der Systeme des deutschen landwirtschaftlichen Genossenschaftswesens auf ihre Fortbildung. Leipzig, 1937, 8° 114 pp. Hans Buske. (Verlagsbuchhandlung)
- 3) Chin Chien Yin: Wool industry and trade in China. (Economic Studies, No. 6.) Tientsin, 1937. 4° 152 pp. Hautes Études Industrielles et Commerciales, Faculty of Commerce. (The publisher)
金建寅, 中國羊毛業 (天津工商學院商科)
- 4) Chu, Pakong: Der Staatshaushalt und das Finanzsystem Chinas. Leipzig, 1937, 8° 133 pp. (Frankfurter Wirtschaftswissenschaftliche Studien, Ht. 2) Hans Buske. (Verlagsbuchhandlung)
- 5) Dalmulder, J. J. J.: On econometrics. Some suggestions concerning the method of econometrics and its application to studies regarding the influence of rationalisation on employment in the U. S. A. (Nederlandsch

- Economisch Institut, Nr. 19) Haarlem, 1937, 8° 88 pp. De Erven F. Bohn N. V. (The publisher)
- 6) Einzig, Paul: Will gold depreciation? London, 1937, 8° xiv+178 pp. Macmillan & Co., Ltd. (The publisher)
 - 7) Estudios criticos y proyectos. La Plata, 1935, 4° 489 pp. Facultad de Ciencias Juridicas y Sociales, Universidad Nacional de la Plata. (The publisher)
 - 8) Fisher, Irving: A practical schedule for an income tax. Reprinted from the Tax Magazine (July, 1937) Chicago, 1937, 4° 13 pp. (The author)
 - 9) Fisher, Irving: Income in theory and income taxation in practice. Reprinted from *Econometrica*, Vol. 5, No. 1, Jan. New Haven, 1937. 4° 55 pp. (The author)
 - 10) Gini, Corrado: Die Probleme der internationalen Bevölkerungs- und Rohstoffverteilung. Jena, 1937, 8° 28 pp. (Kieler Vorträge, Ht. 49) Gustav Fischer. (Das Institut für Weltwirtschaft an der Universität Kiel)
 - 11) Hauser, Henri: Recherches et documents sur l'histoire des prix en France de 1500 à 1800. Paris, 1936, 8° 522 pp. Les Presses Modernes. (The publisher)
 - 12) Koenigs, Gustav: Aktive Seeschiffahrtspolitik. (Kieler Vorträge, Ht. 50.) Jena, 1937, 8° 28 pp. Gustav Fischer. (Institut für Weltwirtschaft an der Universität Kiel)
 - 13) Koopmans, T: Linear regression analysis of economic time series. (Nederlandsch Economisch Instituut, Nr. 20) Haarlem, 1937, 8° 150 pp. De Erven Haalem Bohn N. V. (The publisher)
 - 14) Labour legislation in Canada 1936. Ottawa, 1937, 4° xiii+176 pp. The Department of Labour. (The publisher)
 - 15) Li Pao Chen: Income tax in China. (Economic Studies, No. 7) Tientsin, 1937. 4° 105 pp. + Appendix 15 pp. Hautes Études. (The publisher)
李寶震, 中國之所得稅
 - 16) Memoria de la Superintendencia de Bancos y Estadística Bancaria. Correspondientes al Año 1936. Lima, 1937, 4° 314 pp. (The publisher)
 - 17) Mendershausen, Horst: Les variations du mouvement saisonnier de l'industrie de la construction. Genève, 1937. 8° 209 pp. Librairie Georg & Cie. S. A. (Editeurs Librairie de l'Université)
 - 18) Metodización y consolidación de leyes. La Plata, 1929. 4° 818 pp. Facultad de Ciencias Juridicas y Sociales, Universidad Nacional de la Plata. (The publisher)
 - 19) Pao Hung Hsiang: Wheat problems in China. (Economic Studies, No. 8) Tientsin, 1937, 4° 98 pp. Hautes Études. (The publisher)
鮑鴻翔, 中國小麥問題
 - 20) Pullerits, Albert: Estonia; population, cultural and economic life. Tallinn, 1937, 8° 207 pp.+Appendix: Some important organizations and enterprises. 71 pp. Riigi Statistika Keskbüroo. (The editor)
 - 21) Riigi Statistika Keskbüroo: Festi Arvudes 1920-1935. Tallinn, 1937, 4° xvi+348 pp. Bureau central de statistique de l'Estonie. (The editor)
 - 22) Robinson, Joan: Introduction to the theory of employment. London,

- 1937, 8° ix+127 pp. Macmillan & Co., Ltd. (The publisher)
- 23) Scott, William Robert: Adam Smith as student & professor. Glasgow, 1937, 4° xxiv+445 pp. Jackson, Son & Co., Ltd. (The publisher)
- 24) Seznam přednášek které se budou konati na Urajinšké volné Univeršitě v Praze. v zimnim běhu 1937-38. v Praze, 1937, 8° 12+12 pp. (Ukrajinská volná Univesita v Praze)
- 25) Valk, W. L.: Production, pricing and unemployment in the static state. (Nederlandsch Economic Instituut, Nr. 21). Haarlem, 1937, 8° xii+138 pp. De Erven F. Bohn N. V. (The publisher)
- 26) del Vecchio, Giorgio: Deritto ed economia. Roam, 1935, 8° 38 pp. Estratto dalla Revista Internazionale di Filosofia del Dirito, Anno XV, Fasc. VI. (The author)
- 27) del Vecchio, Giorgio: Volkswirtschaftslehre und Rechtswissenschaft. Sonderabdruck aus Jahrbuch für Nationalökonomie und Statistik, Bd. 143, Ht. 3, 1936. Jena, 1936, 8° 31 pp. (Überreicht vom Verfasser)
- 28) Wang Chi Tung: Eggs industry in China. (Economic Studies, No. 9) Tientsin, 1937. 4° 105 pp. Hautes Études. (The publisher)
王祈棟, 中國之蛋業

II. PERIODICALS

- 1) The American Economic Review: Vol. XXVII, No. 2 — No. 4. (Editorial Office of the American Economic Review)
- 2) American Federationist: Vol. 44, No. 6 — No. 12. (American Federation of Labor)
- 3) Annales Sociologiques: Collection de l'année sociologique, Série D, Fasc. 2, 1937. Sociologie économique, 8° 156 pp. (Libraire Félix Alcan, Paris)
- 4) Boletín de Hacienda: Año XXIII, Nos 8-12 Año XXIV. Nos 1-4 — No. 11. (Contaduría General de la Nación, Montevideo.)
- 5) Bulletin of the International Institute for Social History: Amsterdam. Nr. 2 — Nr. 3, 1937. (International Institut voor Sociale Geschiednis, Leiden.)
- 6) Commercio: Anno X, N. 7, N. 10. (Confederazione Fascista dei Commercianti, Roma)
- 7) Contabilidad y Finanzas: Segunda Epoca, Vol. VII, Núm 4 — Núm 6, Vol. VIII, Núm 1 — Núm 2, 1937. (Empresa Editora Contabilidad y Finanzas, Habana)
- 8) Festi Statistika Kuukiri: Nr. 186 (5) — Nr. 191 (10). (Riigi Statistika Keskbüroo, Tallin)
- 9) L'Égypte Contemporaine: Tome 28, No. 168-169. (La Société Royale d'Économie Politique de Statistique et de Législation, le Caire)
- 10) Far Eastern Survey: Vol. IV, No. 6, Vol. VI, No. 9. (American Council, Institute of Pacific Relations, New York)
- 11) Finnish Trade Review: No. 4, 1937. (Suomen Vientiyhdistys, Helsingfors)
- 12) Industrial and Labour Information: Vol. LXII, No. 11 — No. 13, Vol. LXIII, No. 1 — No. 13, Vol. LXIV, No. 1 — No. 6. (國際勞動局東京支局)

- 13) Mitteilung des Hamburgischen Welt-Wirtschafts-Archivs: Jg. 3, Ht. 14 — Ht. 24. (Hamburgisches Welt-Wirtschafts-Archiv)
- 14) Monthly Bulletin of Agricultural Economics and Sociology: Year XXVIII, No. 6 — No. 11. (International Institute of Agriculture, Rome)
- 15) Monthly Crop Report and Agricultural Statistics: Year XXVIII, No. 6 — No. 11. (International Institute of Agriculture, Rome)
- 16) Nankai Social & Economic Quarterly: Vol. X, No. 2. (Nankai Institute of Economics, Tientsin)
- 17) Pacific Affairs: Vol. X, No. 2, No. 3. (The Institute of Pacific Relations, New York)
- 18) Philippine Law Journal: Vol. XVII, No. 1. — No. 3. (College of Law Library, University of the Philippines, Manila)
- 19) Philippine Social Science Review: Vol. IX, No. 1 — No. 3. (The Library, University of the Philippines, Manila)
- 20) ТИХИЙ ОКЕАН: (The Pacific Ocean: political, social and economic quarterly review) No. 4 (6), 1935. No. 4 (10), 1936, No. 1 (11) 1937. (The State Social and Economic Press, Moscow)
- 21) ПЛАНОВОЕ ХОЗЯЙСТВО: No. 4, 1937. (Library of the Communist Academy Leningrad Branch, Москва)
- 22) ТРУДОВЕ НА СТАТИСТИЧЕСКИЯ ИНСТИТУТЪ ЗА СТОПАНСКИ ПРОУБАНИЯ ПРИ СОФИЙСКИЯ ДЪРЖАВЕНЪ: (Publications of the Statistical Institute for Economic Research) No. 1, No. 2-3, 1936. No. 1, No. 2, 1937. (State University of Sofia)
- 23) The Quarterly Journal of Economics: Vol. LI, No. 4, Vol. LII, No. 1. (Editors of the Quarterly Journal of Economics)
- 24) The Review of Economic Statistics: Vol. XIX, No. 3, No. 4. (The Review of Economic Statistics, Cambridge, Mass.)
- 25) Revista del Colegio de Abogados de Buenos Aires: Año. XVI, T. XV, N° 2 — N° 4. (Colegio de Abogados de Buenos Aires)
- 26) Revista de Economía y Estadística: Vol. IV. N° 41. (Secretaría de la Economía Nacional, Mexico)
- 27) Rivista Internazionale di Scienze Sociali: Anno XLV, Vol. VIII, Fasc. IV-VI. (Istituto di Economia, Università Cattolica del Sacro Cuore, Milano)
- 28) Situación de las Empresas Bancarias del Perú: No. 27, No. 28, 1936. No. 29, 1937. (Superintendencia de Bancos, Lima)
- 29) The Swedish Economic Review: No. 3, No. 4. 1937. (駐日瑞典公使館)
- 30) Weltwirtschaftliches Archiv: Bd. 46, No. 1 — No. 3, 1937. (Schriftleitung des Weltwirtschaftliches Archiv, Kiel)
- 31) Wisconsin Law Review: Vol. 11, No. 4. (Law School of the University of Wisconsin, Madison)