

The Position of Petty's "Public Finance"

by Kenichi Miyamoto

It is on the background of the bourgeois revolution that "public finance" was organized as a science. The character of public finance of each nation is determined by the characteristics of her bourgeois revolution and by its success or failure. On commencing the study of Sir William Petty, the first scientific writer on taxation and one of the founders of modern economics, peculiarities of the English Revolution, first of all should be clarified.

Usually Petty has been either classed with Hobbes or specialized as a Cameralist. On the other hand, there are a few critics who tried justly to appreciate him as an ideological agent of the inchoate industrial capitalists; and yet they failed to make clear the basic character of the inchoate industrial capitalists. Both of these types of irrelevance have resulted from the lack of understanding of the relation between the English Revolution as a bourgeois revolution and Petty.

In this essay I have tried to make clear the relation between the English Revolution and Petty at first, and then, relying upon internal evidences as far as possible, to focalize the position of "public finance" in Petty's system of economics.

the latter:

1. Interpretation of the magnitude of the correlation coefficient.
2. Conditions affecting the magnitude of the correlation coefficient.
3. On the "modifiable unit."

The Manorial Structure in the Later Middle Ages: A Promise of the Rise of the Gentry

by Makio Shindo

The problem of the dissolution of the classical manor especially that of the 'commutation' has often been studied, and it is well known that non-manorial elements in many manors were pointed out by Kosminsky. But I think we should not consider the feudal lord-peasant relations, as he did. On the other hand, because of the indefinite character of money-payment in those days, particularly of *redditus assisae*, Levett doubted if the process of dissolution could be generalized with the exclusive attention to the economic aspect of the manorial structure. She tried to observe the problem in its administrative aspect, and made a special study of the baronial court and council, where she recognized the presence of manorial elements. And yet Levett observed the structure of the manor, not as the relation between lord and serf in the classical manor, but as that between lord and the feudal peasant who was economically free, though dependent in status. Thus, in her observation, the manor seems to have been treated rather as an organisation of public rule, and so in the manorial officers may be found the germ of non-domestic bureaucracy. It is these officers, not the lord, who actually controlled the baronial court and council, so that they may be conceived as professional men. Here we may see an origin of the gentry who were to rise brilliantly as a leading-class during the era of Elizabeth I.

The Fundamentals of Enterprise Accounting

by Atsuo Maruoka

The aim of this article is found in the following. Principles of accounting shall be worked out from the standpoint of business enterprise. Thus I endeavoured, in the first place, to explain the concept of business enterprises, which is the basic entity of accounting in the usual meaning. Accordingly, in my theory the concept of "time" will play the most important role. I hope that the concept of "future", which is usually underestimated in the works of accounting, will guide the theoretical construction of accounting to a newer direction, that is to say, business enterprises are restrained by the "past" in common logic, but in reality they are controlled more and more by the "future" in the modern and progressed capitalistic world. According to the keen competition and high construction of capital almost every enterprise must produce newer and creative ideas of business administration.

In the second place, I want to construct accounting theory as co-operation between accounting and statistics. In other words, accounting aims to build the periodical and total monetary results (amount) of various business activities, but those results are to be grasped from both sides, monetary and material. In synthesis of the above-mentioned two sides, I expect to compose enterprise accounting as a better half of business administration.

Some Practical Problems on Correlation Analysis

by Kazuyoshi Mikuni

It is necessary to be careful to note that the coefficient of correlation exhibits in a summary form only one aspect of the facts on which it is based. Some very real difficulties arise both in the selection of variables for which the coefficient is to be computed and in the interpretation of the results when obtained. In the present paper we shall consider only some cases of

itself is neutral, it is neither good nor evil. How man generates and uses power is what counts.

There are always potential limitations on political power that dedicated to political ends.

In this study, I expect to research, first, to social powers as roots of political power and especially to economic power and its relation to political power.

Secondly, I consider the process of such political power that integrate all social powers, and that clothe himself with authority to legitimate.

A Study of the Person who has the Right of Prescription or Limitation of Action

by Itaru Sonoda

There have been three interpretations concerning to the person who has the right of prescription or Limitation of action.

- A). Cases interpret that the person who has the right is one who receives the interests of prescription or Limitation of action directly.
- B). One of the theories explains that the person who has the right is more numerous than those the cases interpret.
- C). The other theory explains that the person who has the right is the party in action.

I will study those cases and theories and criticise the grounds of them in the text.

As a conclusion at the view point of relative respecti6n of individual will in relation to social will, I consider that the person who has the right of prescription or Limitation of action is limited only the direct party of this legal system.

had been placed those days. Therefore the principles of it founded on individualism and liberalism—inheritor from Roman society, and so the principles of the modern community under capitalism.

And such individualism and liberalism are disclosed as the “parties-center-principle” 「当事者中心主義」 on the civil procedure, and important parts of German Civil Procedure Code 1877 and Japanese one were constituted of the rules relative to it.

Under this principle, it is the rule that collecting materials for judicial decision as well as setting about and proceeding judicial suit are leaved parties to themselves and the court of justice must not intermeddle them.

But in that they apt to ignore that there is inequality among people and the development of capitalism has caused a great economic inequality among people to-day, and in such a circumstance the suit tends to be advantageous for men who are excellent at techniques of suit or who are in superior economic state, consequently the justice and rapidity of the civil procedure—the “life” of it, are coming to be injured.

As for as the civil procedure is profoundly concerning private right, the free act of individual in it is thought to be necessary, but first of all parties should be placed in equality throughout the suit and next to it, they may well pay their attention to the free action of them. /

I think that those points must be fully thought over in the revision of civil procedure, if not so, it may be so much labour lost.

Integrative Character of Political Power

by Hiroshi Suzuki

Power is a significant key to Politics. Political power does not exist alone, but depends on other various social powers.

Power is political only in certain circumstances. But, it should not be concluded that in all political phenomena the relationship will be one of dominance and submission. This will be true in some cases. But, in others, co-operation or mutual adjustment will characterize political activity. Power in

Täter, wenn er vom Versuch(Haupttat) freiwillig rückt und doch das vollendete Delikt(Nebentat) in ihm enthält, wegen dieses vollendeten Delikts strafbar ist oder nicht.

Es streitet sich zwei Theorien über den rechtlichen Charakter des Rücktritts vom Versuch, die sog. Rechtstheorie und die sog. kriminalpolitische Theorie. Jene leitet die Strafbarkeit der Nebentat aus dessen eigenen Verbrechenstypus ab, diese aus kriminalpolitischen Zweckerwägungen.

Nach kriminalpolitischen Theorie aber muss die Nebentat straflos sein, denn die Strafe wird abgesehen, obgleich die Haupttat trägt den verbrecherlichen Charakter an sich. Dagegen ist Rechtstheorie folgerichtiger, aber nur für Idealkonkurrenz, nicht für Gesetzeskonkurrenz, denn deshalb n u r e i n Verbrechen entsteht in diesem Falle, weil das versuchte Delikt(Haupttat) konsumiert die Nebentat.

In Deutschland erklärt das Gesetz nur, "der Versuch als solcher bleibt straflos," also bei dem Gesetzeskonkurrenz kann auch die Rechtstheorie nicht umhin, die Strafbarkeit der Nebentat anzuerkennen. Dagegen anerkennt das japanische Strafrecht §43 nur die Strafaufhebung, das heisst n u r e i n versuchten Delikt, also muss das vollendete Delikt(Nebentat) straflos sein.

A Research on the History of the Code of Civil Procedure of Japan and it's Principles:

A Fundamental Thought for the Revision
of the Code of Civil Procedure

By Toku Nakasawa

The Code of Civil Procedure of Japan, which was established in 1890 (Meiji 23), is a copy of one of German which was enacted in 1877, overcoming many difficulties.

Just speaking of the Code of Civil Procedure of German 1877, it inevitably based on Roman law from the social condition on which German Empire.

and other sociological stand point and give a right direction to these principles.

This paper consists of the following three parts :

(1) The fundamental principles of family laws have changed from group-centered to individual-centered. Since the renovation of the Japanese civil code in 1947, respect for personal individuality became the central idea of interpretation of the civil laws and it was specified in the new civil code of Japan (Article 1—(2)).

(2) The Presidium of the Supreme Soviet of U.S.S.R. issued a decree on July 8 th of 1944 in which Article 20 prohibited claim of acknowledgement of a child on the one hand, and the national subsidy for illegitimate children was provided in Article 3 on the other hand. If only the relation between mother and child is regarded as a biological one in its deeper sense as M. Mead asserted, a radical method of solving the illegitimate child problems as U.S.S.R. took, may be possible. Is it not probable that Mead's assertion will give some influence on the traditional ways of interpretation of illegitimate child laws.

(3) Marriage is a time-old institution, its effect being prescribed in laws and therefore typical. The will to marry is different from the will to trade; the former can be termed intrinsic or essential will, while the latter selective will (Toennies). In view of these differences, the principles of interpretation available in laws of property, contract, etc. cannot be applied to the interpretation of marriage law and family law in general. Independent principles of interpretation of family law must be established. The purpose of social institution, that is founded on facts (will and blood-relation) must be taken into consideration. The general provisions of the Japanese civil code cover the property, contract, etc. laws, but cannot be applied to the family laws.

Vom qualifizierten Versuch

von Tatsuo Kagawa

Es betrachtet von zwei Gesichtspunkten, dem rechtlichen Charakter des Rücktritt vom Versuch und der Auslegung des positiven Rechts, werden, dass der

A Research into the Object of Business Law

by Noboru Shinagawa

I, the writer, want to point out some questions about theories of business law, namely "the business color theory" and "the enterprise law theory". The writer is doubtful that "the business law colors" (*ex. continuating, repeating, mass nature etc.*) which characterise the business law are so formal and so superficial to distinguish the business law from the civil law, that they cannot be the standard of the difference between them. Moreover "profitabilities" of legal facts of the business law which are the sources of business law colors do not explain the difference between profitabilities of capitals of the capitalistic organisation and those of the pariar-commercial capitals.

The writer also points out that when the "enterprise law theory" has substantial legal facts,—"living relations of enterprise" as a whole,—as the objects of the business law science, it has an inclination to disregard the previous legal classifications of laws.

The writer advocates that under the capitalistic organization, "since an enterprise is a means of realization of the "capital function",—increasing surplus value—and the "capital function" is the main object to be protected and regulated by the business law, the real character and the object of the business law science must be sought in the object of "capital function" of business law and not in the means of it.

An Approach to the Fundamental Theories of the Family Laws

by Ichiro Shimazu

This paper is an attempt to throw some new light on the fundamental principles in interpretation of family laws in terms of cultural anthropology