

SUMMARY OF THE ARTICLES

The structure of incomes and the distribution of tax burden (The analysis of the 1994 personal income tax returns)

István János Tóth–Árpád Ábrahám

The authors tried to reveal the income situation of the Hungarian population and the redistributing role of the government's tax policy by the analysis of the 1994 personal income tax returns. A descriptive analysis is provided on the main characteristics of the income structure and the distribution of tax burden of the persons with taxable income. It turned out that the capital incomes and the accounted costs are concentrated for the most part among the highest income groups. To the contrary a relatively huge fraction of the entrepreneurial incomes appears at the lowest income deciles. Both the incentive and compensatory tax discounts are available mostly for the highest income groups. The Hungarian personal income tax system were found to be progressive, however the average tax rate did not exceed 25 percentage even in the case of the highest income percentile.

Auctions

Alexandra Szatmári

The article discusses the general questions of auction theory. Auction theory is a partial field of monopoly theory and its methods of investigation derive from the theory of games. The study surveys a few earlier results worth attention regarding the subject, while presenting the operation mechanism of a group of auctions, the so-called own-judgement auctions. New results are presented in connection with a type of auction usual and popular on the market of art treasures, namely, when one of the participants has a right of pre-emption as a distinguished actor.

What Input-Output is about?

Mária Augusztinovics

The authoress seeks answers to three questions: 1. Why was input-output the most celebrated quantitative macroeconomic model in the 1950s and 1960s? 2. Why do many people think that it has become obsolete by today? 3. What is the substance of the input-output model that will never become obsolete?

Strategic enterprise alliances.

Ernő Tari

In the last one-and-a-half decades the lasting enterprise cooperations coming about between competitors have raised doubts about the classic analytical models providing foundations for an enterprise strategy, where the open market confrontation appeared as an exclusive form of enterprise behaviour. The strategic alliances of firms, widespread in the developed industrial countries, are lending such institutional form to mutually advantageous long-term cooperations in the course of which the partners preserve their relative freedom of strategy, developing at the same time a certain integration of activities - by uniting or completing the knowledge and assets made available to the alliance.