capital is the difference between the "plan-market value" and the "put-up price" and between the earlier "plan-market value" and that increased by overbidding, respectively, which remains tied up during the business (e.g. until the entrepreneur has paid off the "put-up price", or has been replaced by another entrepreneur). A fixed part of the human assets becomes an automatic credit source when a business is won in the course of bidding.

A further financial source may be obtained for the business through the special-purpose credit out of the social savings. This is analogous to a situation where the entrepreneur would issue "shares" for his business. These special-purpose credits, as tied down deposits, provide for him a credit guarantee; against this he would pay, in the case his business is successful, an "interest increment" to his supporters, transferring to them the interest on the increment of his "goodwill capital" which is due to them. Through this proposal Liska would draw some of the personal savings into the financing of other ventures, promoting by this too the flow of social resources into the promising ventures.

The extent of the human capital that can be risked, or its extent achieved by increasing the "goodwill capital" would determine the magnitude of the business which somebody may undertake. It follows, that it is mostly possible to begin on a small scale, and the first successes (the goodwill capital accumulated through them) offer a fund for a bigger business, for accepting a greater risk.

The income distribution of the entrepreneurial system

The method of the distribution of incomes is an essential element of the operation of the system. The entrepreneur disposes freely of the social property unit which has come into his possession. He covers his expenses out of his receipts. He also decides freely what he spends the depreciation value of his fixed assets on. If he wants to withdraw from the venture, he gradually pays this amount to the organ which lets the enterprise, and thereby pays off the ("plan-market") value taken into the business. If he wants to maintain his business unchanged, he may spend the depreciation on renewal (modernization). But he may also change the enterprise itself into a more profitable direction; in this case he will acquire other kinds of fixed assets out of the recovered sum or other sources (e.g. credit), (of course, while maintaining or increasing the entrepreneurial responsibility, the already accepted "plan-market value").

The entrepreneur does not have to account to anybody, and consequently needs accountancy only for his own costing (and for the supply of the few statistical data which may be required). This reduces administration by orders of magnitude. The entrepreneur may decide himself — in accordance with the market conditions — on his price and business policy, the maintaining or transforming, expanding or liquidating the enterprise. But he does this — let us not forget — in the circumstances of the
market and “plan-market” competition existing at any time, under the pressure of this competition.

He also disposes of the amount remaining over the expenditure (the income). He must pay out of this the interest of the accepted “plan-market (fictitious capital) value” at the effective rate of interest, i.e. the tied down (agreed) return of the business. He pays this amount to the organizing and financing organ of the entrepreneurial system, its bank, which is, thus, the curator of the social property. The further division, recording and handling of the deposits occurs there. The organ representing society receives the part of interest due to the entrepreneurial value set on the social property when given into entrepreneurship, i.e. the entrepreneurial value estimated officially at the auction, the “put-up price”. (The clarification of the nature and function of this organ is left for later.)

The remaining part, as interest on the “goodwill capital”, i.e. the increment of the return on the venture attained by him, belongs to the entrepreneur. But for the duration of the venture this remains in deposit; he can only raise its interest. He pays out of this the incremental interest of the credit guarantee provided by his supporters, if any, as special-purpose credit, or respectively, if he has availed himself of the credit, the full dividend due to it. He disposes freely of the remaining sum, he may invest it or consume it. In the case of investing it, it is advisable for him to increase the “plan-market value” of the particular business (including of course also his “goodwill capital”) by voluntary bidding.

The entrepreneur must not touch the paid in interest on the goodwill capital itself, which he must keep tied down during his business, because it was in fact by undertaking this that he obtained the business against others, and this also serves as a pledge. But against this he may automatically receive a loan for the purpose of his venture. But on terminating his business, his goodwill capital forms a transferable fund for his new (possibly already larger-scale) venture. On the death of the entrepreneur both the accumulated goodwill capital and the remaining part of the social inheritance revert to society, forming thereby the basis for a new (equal) social inheritance.

At this point it is necessary to clarify why the entrepreneur shall “admit” the surplus income obtained, and even tie it down as goodwill capital, when he should be able to spend the part exceeding the interest (he may buy a house, or a car for himself or his children, etc.). First, in an entrepreneurial society it is worthwhile not to hoard the savings but to invest them. Second, he is induced to do so by competition, because if in the case of the increasing profitability of the venture he does not raise his goodwill capital by voluntary bidding, he lays himself open to “overbidding”.

In connection with this Liska makes interesting reservations. If the enterprise remains with the earlier entrepreneur, the increment of the “goodwill capital” brought about by overbidding, as well as its interest is due to the overbidder (merely because he recognized and would have accepted the additional opportunities inherent in the business). On the other hand, if the entrepreneur cedes the enterprise to the overbidder, he keeps the goodwill capital which he has accumulated until then, and continues to

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enjoy its interest. On the one hand, this keeps up the entrepreneur's perspectivic security, and on the other, he will be interested in the survival of the enterprise and even in that, with modifications in his entrepreneurial ambitions, there should be somebody to take the enterprise over from him.

The risk of the entrepreneur

Liska's concept sets out primarily from the optimistic hypothesis that — freed from the restrictions that hold them down — business enterprises will be more efficient, and it can be expected that through constant renewal — brought forth by self-interest — they will be able to keep up and even to increase efficiency. The perspectivic incentive is an assurance against the milking (selling out) of the entrepreneurial assets, or against their ruthless exploitation. At the same time we are aware that the economy is not a "one-way street" which always leads upwards; that not every venture is successful; that every product and enterprise has a rising and a descending curve; that capital not only earns profit but also depreciates constantly. Technical progress, modifications in demand, shifts in the competitive world market conditions may not only create new opportunities for entrepreneurship but may also pull the rug from under existing enterprises.

Aware of this, the question arises whether the risk which the entrepreneurs have to accept is not too high. It is difficult to give an unequivocal answer to this question. There is always a risk, but without a responsible person the loss is divided among the members of society unnoticed, while responsibility is blurred over. The personal risk puts an end to the anonymity of responsibility, and thereby ensures better careful prognostication, modifications in time, and thus the more likely avoidance of losses. Out of the depreciation allowance and the credit which is due to him on account of his increasing goodwill capital, the entrepreneur is able to carry out continuously the development of his products and production processes.

In connection with this question it is worth examining when the entrepreneur has the right to "leave" the business. a) If he dies, the enterprise reverts its given condition to society. b) If he cannot fulfill what he undertook (pay in the interests), he is first obliged to draw a credit at the expense of his goodwill capital, or may reduce his bidding to the highest earlier external acceptance. If this does not help either, bankruptcy follows, the enterprise is liquidated. Those who have accepted the risk must compensate for the difference of the "plan-market value" and the amount received on liquidation; first, the entrepreneur out of the risk (coverage) part of his human assets, and second, the special-purpose creditors (to the extent of their shares). c) The entrepreneur — if he considers the risk too high or the business is no longer sufficiently attractive — may voluntarily close his enterprise, if he pays off (pays in) the "plan-market value" of the business, i.e. withdraws from it. d) If the business (the "relay baton") is taken over from him by an overbidder.
It may be seen from all this that it is not in the interest of the entrepreneur to exploit ruthlessly, to withdraw the functioning capital, because he must compensate for it. He is rather interested in the prosperity of the enterprise, its renewal, in increasing his goodwill capital and thereby his opportunity for entrepreneurship, or at least in keeping his interests.

The state's benefit and its modified economic role

But what is the state's benefit from the entrepreneurial system, if the bidding only increases the goodwill capital of the entrepreneur, and its return-increment (interest) belongs fully to the entrepreneur, who is not burdened by any further tax commitment?

By letting into entrepreneurship, higher profits than earlier can be expected, which is expressed in the higher "put-up price", and in the higher return which is to be paid on this in the form of interest. According to Liska the annual sum of the interests on the put-up prices will be much higher than today's taxes. The majority of the administrative expenses also become superfluous. An increasing part of the budgetary expenditure which has until now been covered from taxes may be rendered superfluous by the socialist enterprises replacing the (e.g. welfare) institutions. The entrepreneurs themselves will—on the basis of their goodwill capital—develop the enterprises, and it may be assumed that they will do so more efficiently than has been done until now. The risk of losses will also be passed on to society only as a last resort. If the social property reverts from the entrepreneur to society, the enterprise can be advertised for letting into entrepreneurship, on the basis of the higher profitability achieved already, at a higher "put-up price", corresponding to the last "plan-market value". The main gain of society would nevertheless be derived from a prosperous economy, the increase of its performance and of its competitiveness on the world market. Liska emphasizes that "all these sources can be set free as a huge new power in the system of socialist entrepreneurship, if taxation—as their principal destroyer inducing withholding of performance—is abolished".

Consequently, the state would be able to count with income from business exceeding the present level. At the same time, in the tendency of his concept Liska does not intend to impute a great role to the state in the economy. He counts on the self-regulation of the economy, on the one hand through the market, through competition, and on the other, through the "plan-market competition" (the capital market) and the credit market.

He wants to entrust the handling of the social property to an institutional system which would function like banks, but he does not think of a single central financial institution but a system of banks which also would function as business enterprises.

These financial institutions would have to look after the following main functions: (Some of these are in essence the tasks of a tax office, others those of a notary public, again others of a savings bank or account keeping ones.)

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1. The "curatorship" of the social property. Within this all basic units of social property which can be let into independent entrepreneurship (personal social ownership) must be defined and recorded. Their "put-up price" must be determined. They have to carry out the auctioning of the entrepreneurial units in the course of the "plan-market competition".

2. They have to record the "plan-market values" and the changes which occur in them.

3. They must record the income distribution in connection with the entrepreneurship. Out of the paid in interests of the "plan-market value" they must transfer the interest on the "put-up price", the interest on the deposits, or dividend, as well as the interest on the goodwill capital. They must record the "goodwill capital" and the changes occurring in it.

4. They must record in a closed account and handle the "social inheritance" of the citizens, looking after the desired payment of their interests.

5. They automatically provide credit to the entrepreneurs for an indefinite term to the extent of a definite part of their "social inheritance" and the interest on their "goodwill capital".

6. They collect the savings of society (on interest or as special-purpose credit for the entrepreneurs).

7. They conduct an interest rate policy on the credit market. They establish the current equilibrium rate of interest.

Liska attributes an important self-regulating role to the equilibrium rate of interest. He expects from this the regulation of the business cycle, the stimulation of business and also curbing it. If the interest rate rises, a higher return must be paid in, for instance, on the "plan-market values", which of course curbs both the overbiddings and the starting of new ventures.

Liska expects that in time the business enterprises will not come about only and not even primarily through the auctioning off of the existing social property units, but independently on the basis of credit, and that the establishment of enterprises will itself become a particular kind of entrepreneurship. In this case, the "put-up price" slowly disappears or at least its importance diminishes, and thereby also its interest as state income. This is only produced through the death of the entrepreneurs and by letting into a new entrepreneurship. And this is also needed, for instance to hand out the "social inheritance" of the newborn, and for increasing the "social inheritance".

But if Liska's system does not know taxes, what can the state expenditure which continues to be necessary be covered from? (The hope of the withering of the state is remote.) First of all, of course out of the interests on the social capital manifested in the "put-up prices". In addition, the income of the banking system handling the social assets and incomes can also come from the creation of an interest margin between the collected and the paid out interests. For solving the above-mentioned problem in Liska's circle the idea has arisen that this interest margin may be the source also of the necessary but reduced tax, which in this way would uniformly be a charge on every kind of income.
Some demarcations

In sketching the outlines of Liska's system, it is worthwhile to draw some demarcation lines in order to avoid any misunderstandings.

The question may arise whether Liska's model is not a variety of the Yugoslav self-management system. There are indeed some kindred features at the source of the two models, as for instance the rejection of state monopolism (etatism) and of the system of directive planning, the development of commodity- and money relations, openness towards the world economy, the stimulation of entrepreneurial competition, the construction of the economy from below, from the associated collectives of the toilers. However, self-management sets out from the associated economic and regional political self-management organizations of the working collectives (the workers and the intellectuals working with them), in essence from their group ownership (which, according to Liska "revived the primitive, soil-bound, holding down force of the physical private property, even if in a collective form"), which is directed by elected managers and politicians; the "little bureaucracies operating as local autonomies" called upon to hold this together and the central power organs are built on these.

Within the self-managing groups, too, there is a "nucleus", the socialist entrepreneur, but he is not a personal owner but is subordinated to the worker collective and must increase their share in the profit; at the same time he also depends on the state organs. This leaves ample room for the local bureaucracy and for manipulation, as well as for local constraints. On the other hand, Liska's system is centred on the personal ownership of the entrepreneurs, and on the entrepreneurial competition, which may lead to a higher mobility of social ownership as well as to a higher degree of managerial selection and personal responsibility. The managers under self-management are also entrepreneurs, but as elected officials they must not only represent efficiency, but in the first place the group interests. If the demanding leader is manoeuvred out of his job from below or from above, the enterprise and toilers usually remain (and see only later the harmful consequences of their short-sighted subjectivism). In Liska's concept the enterprise is tied to the entrepreneur; on the other hand, anybody may become an entrepreneur who can undertake and perform more for it, and already disposes also of sufficient goodwill capital.

Some may think that Liska's model is a late reverberation of the illusions of 19th century laissez-faire capitalism. In opposition to this belief, first of all two things must be pointed out. First, in his system the constraining basic features of capitalism: private ownership and the defenceless situation of the workers, who are deprived of the means of production, are absent; on the contrary, everybody has free access to the unlimited opportunities of entrepreneurship. Second, Liska does not think at all of "bringing back" the small-scale (handicraft) features of entrepreneurship. He considers the entire advanced armoury of commodity- and money relations to be applicable, but is fighting in all areas for the freedom of entrepreneurship (i.e. free of the monopolies of the proprietors and of the state). How this is possible, is a further question awaiting clarification.

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The question may occur to those who are acquainted with the contemporary social democratic ideas of self-management or "participation", how in this entrepreneurial system the relationship between the entrepreneur and the "toilers" (meaning the workers according to today's notions) develops? What will ensure the protection of the interests of the latter? According to Liska this is a spurious problem, behind which he again sees a manifestation of bureaucratic tutelage. In the competition of socialist entrepreneurs, in essence, every function of work can be solved through entrepreneurship, i.e. everybody can be an entrepreneur. The entrepreneur of a larger unit can only rely on the entrepreneurs of the smaller part-units, and these on the entirely individual entrepreneurs (as on social "atoms"), who constitute their "team". The essential element of entrepreneurship is efficiency, and this creates a mutual interest in association, in co-operation. The enterprise has no leader who enjoys a monopolistic security, nor has it a permanent "crew". Consequently, in the socialist entrepreneurial system relying on the personal social ownership the social position of the toilers would change radically. In Liska's system not only the leader of a factory or of a plant would be an entrepreneur but also the worker on a machine (or a truck driver), or a work team. In this case, for instance, the "norm" could represent the "put-up price", and the profit of the additional performance accepted as a "plan-market value" would be due without restriction to the person who undertook the task (as goodwill capital and its freely usable interest). It would not be the small entrepreneurs (the "toilers") who elect the "top entrepreneur" (the executive) nor would the latter be able to pick arbitrarily (excluding competition) the members of his "team". However, the compulsion of performance would create a mutual interest between them: they would in fact provide to each other the opportunity for entrepreneurship and this would make them dependent on each other. (In this way it would not be possible to undertake the operation of a plant without suitable collaborators, without part-entrepreneurs who are willing to co-operate, but these would not be able either to find this entrepreneurial opportunity without the person who organized the plant and who undertook the business.)*

Progressive features of the entrepreneurial system

After having described Liska's entrepreneurial system we may pass over to evaluate it as a theoretical model. First we shall sum up those features which – in the opinion of the interpreter – may be qualified as positive from the aspect of social progress.

First of all, we consider as such the change in the social position of man, which – in the Marxian sense – would make possible the accomplishment of his human essence. It

*The possibility for entrepreneurial solidarity derived from interdependence is shown under entirely different – more rigid and consequently less favourable – social conditions, for instance, by the Japanese economy.
would become a reality for social property to be considered by everybody as his own through the entrepreneurial attitude. Everybody would be his own master, and the maker of his own fortune, disposing as an adult of the goods obtained through society. He would be able to undertake freely the filling of the social function fitting his ability, and his performances would be the criteria of his success. The relationship of people to each other, their social attitude would change fundamentally: out of subordinate workers or officials of a hierarchy they would become free entrepreneurs, who – instead of the false security of dependence (servitude, power) would have to achieve their position through their confirmed performances.

The unequivocally creative orientation towards performance, following from the above under the pressure of competition, would considerably increase the efficiency of the economy. The labyrinth of the instructions, regulators and incentives of today's planned economy would cease, the ground would slip from under the feet of the proliferation of administration. The conditions for the monopolies, privileges and picking of persons would be driven back. Long-term business interests would keep alive and competition would even compel permanent readiness for innovation, for less expensive, more favourable, more modern, more inventive, better quality, and thereby for the search for solutions creating a bigger demand and thereby being more efficient. The system would induce the intelligent, forward-looking exploitation and development of social property, on the basis of entrepreneurial incentive. Besides providing the income demanded for society, it would force the development of abilities, the increase of the entrepreneurs' own income (goodwill capital).

It would free human readiness for entrepreneurship from the senseless bureaucratic barriers and the distortions which adjustment to the latter involves, and would make it possible for entrepreneurship to assert itself lawfully, in the fundamental socio-economic activity instead of in the side-street of cunning (the second economy). Through economic transparency there may be more favourable conditions for planning business. If the income of the individual depended on his performance, talent and performance would be held in higher esteem. To sum up: these undoubtedly socialistic production relations, which would be based on social ownership and make the worker and official equal entrepreneurs, would promote their principal function: the better development of the forces of production.

Open problems

In the course of this evaluation we cannot keep silent about our doubts either. Liska cannot be blamed for his system still being rough in many regards, since detailed minuteness is a rather naive and side-tracking feature of the utopias. Liska himself says in one place: "The emphasis on roughness (the lack of elaboration) is a too well-intentioned acquitting critique." But at some points fundamental questions are also open. Among these we shall mention here only a few, rather as indications.
1. The socialization of production has risen nowadays already to a very high level in many areas. Modern technique and technology, today's rate of progress demand the powerful concentration of means, the combined performance of large scientific R and D, organizational and producing collectives, the long-term planning of this activity (see: nuclear energy, space research, the ensuring of primary energy sources and raw materials, electronics, etc.). This does not contradict the idea of entrepreneurship but rather demands it; however, spontaneity must necessarily be replaced by the requirement of organization, long-term planning and market security of a higher order, as this is shown by the example of the large multinationals. The intervention by governments, the role of the international financial institutions are not only caused by the socio-political contradictions of the capitalist world but by the complexity of the modern economy, the requirement for planning and organization. These long-term planning and organizational functions on a society-wide scale surpass the described framework of the entrepreneurial system. (Although Liska is inclined to attribute such objections to etatism, the apology of bureaucracy, the "blindness" caused by "excessive" economic education, he should rather emphasize that his ideas are not aimed at opposing the small enterprise to the big, but represent against alienation and the abuse of power the freedom of entrepreneurship within the big enterprises too.)

It is true that these large economic complexes must start "from below", from small enterprises, but greater attention should be paid to their organization. Human life is finite, and if everybody had to start to collect his goodwill capital from the beginning, he would never arrive at the stage which would provide the guarantee of the "goodwill capital" necessary for undertaking the entrepreneurship of the enterprises of our time (say, a chemical works or a car building factory).

2. Liska's concept relies on the automatic regulatory operation of the money and capital markets. However, so far this optimistic hypothesis has not been confirmed either theoretically or historically. In addition, Liska's basically anti-etatist, anti-bureaucratic system can hardly eliminate a number of functions which demand official paths and decisions on a higher level. Let us mention here but the most important ones:

a) The issue of money and its regulation. If the right and possibility of this remains in the hands of the state, then — in the absence of the right of taxation — it can break through the barriers of state income in this way too. The changing of the equilibrium rate of interest is an insufficient instrument for the neutralization of this.

b) Determination of the interest rate policy. This refers first to the magnitude of the rate of interest, and second, to the decision on the margin between the lending and the borrowing rates of interest. The first can also be established by the competition of the banking enterprises; but in respect of the second, the question of the solution of the taxation through this arises: in this case, its magnitude must also be fixed.

c) The formulation of the credit policy. In the system there is an automatic granting of credit against part of the "social inheritance", and further against the "goodwill capital". However, these securities cannot be mobilized. Demand for credit is increased first by the general endeavour for entrepreneurship, and second, by the

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compulsion of keeping up with the rapid evolution of the world economy. Additionally, considerable special credits would be needed for rehabilitation and reconstruction whenever it became necessary. The entrepreneurial, and especially the investment endeavours could easily lead to an excessive money supply, and this may cause the well-known phenomena of inflation or shortage. The self-regulation occurring through the adjustment of the rate of interest would by itself hardly suffice to avoid cyclical fluctuations.

d) Formulation of the investment policy. Liska's concept, which has been explained so far, covers in fact the better utilization, modernization and more flexible operation of the existing social property. He does not deal with the establishment of new social property units, the question of new investment projects. In this respect Liska does not see any essential difference, because he sets out from the fact that the entrepreneur who wins in the competition must automatically receive credit, since it is only by this that he can make even the old more attractive, for instance through rationalisation and reconstruction. In reality, in respect of the existing assets the question of utilization exists as opposed to depreciation (obsolescence, loss of efficiency). If the entrepreneur succeeds in "inspiring life" into this through a smaller innovation, then earlier accumulated values are saved and become again profitable. But for new investment projects new resources must be tied down, and this makes sense only in the case of more substantial income also guaranteed (probable) in the longer perspective.

It follows from Liska's concept that the new investment projects should also be advertised as entrepreneurships. For this purpose, credit auctions should be arranged to the extent of the free credit means available to the banks. However, in the case of larger investment projects greater risks and more important decisions are involved than the entrepreneurs can undertake individually on the basis of their "goodwill capital". Consequently, the application of an investment policy in respect of the extent of accumulation as well as the allocation can hardly be avoided.

e) As has already been mentioned, in Liska's system the curator of the social property is a banking system. However, the structure and hierarchy of it is not clear. (Only for the purpose of the experiments at present being conducted has the proposal of establishing a bank-like "centre" arisen; the Plan Treasury of Entrepreneurs would have special rights and function within the framework of the existing state administration with the participation of a helpful brains trust.) If we assume these to be a network of free banking entrepreneurships, the question of deciding on their competency in respect of the existing social property arises.

As may be seen, this financial system would have to look after a number of already mentioned - "authority" functions. For instance, it would have to look after the identification of the social property units, the implementation of their auctioning, the elaboration (possibly modification) of the "put-up price", the recording and handling of the capitals and incomes. The elaboration of the "put-up prices" is by itself a gigantic tax office task, which demands more than a small apparatus and expertise. The situation is eased, according to Liska, by this being necessary only when the unit is let into entrepreneurship for the first time. When the unit is again let into entrepreneurship after
the death of the previous entrepreneur, the last "plan-market value" can already be the "put-up price", or at least its basis.

A number of other questions also require elaboration and "superior" decision, including the size of the social inheritance, the share of it which can be risked as a security for credit; what should be the difference between the lending and the borrowing rates of interest and between the dividends of the special-purpose credits; up to what part of the "human assets" is automatic credit "due". It must further be decided whether interest is payable on the goodwill capital acquired in the course of entrepreneurship, if the enterprise (in the hands of the successor) has declined, ceased to exist, or has been entirely transformed by the successor during his own entrepreneurship.

f) The necessity for an exchange rate policy and foreign trade policy also points beyond self-regulation.

g) Finally, it may be presumed that a controlling authority would also be necessary, because the "plan-market value" would not be able to exclude entirely abuses, the deterioration of quality, corruption, gangsterism, the formation of lobbies, fraudulent manipulation, failure, the manipulation of prices, the pollution of the environment, the smuggling of values abroad, etc.*

The institutions filling the enumerated functions would have to function on the one hand, on a democratic basis, and on the other on an entrepreneurial basis, which would involve their responsibility for the efficient and profitable activity of the area supervised by them.** In the opinion of this critic, an interested, hierarchically constructed system of councils or a system of supervisory boards may meet such requirements, of course without any kind of role by which it would control or regulate the entrepreneurships. Its main task, as a political organization would be to ensure the freedom of competition, prevention of monopolistic positions, and a moral-political struggle against possible abuses. (Liska himself raises in one place the demand for an "anti-trust committee".)

3. The idea of the "plan-market" of the entrepreneurs also harbours problems. Identification and delineation of the social property units to be let into entrepreneurship alone is not easy either. These often are interlinked, overlap, form a complex. For instance, if a factory, its various plants, its individual machines and equipment (or its groups and ensembles forming a unit) are property units constituting the object of different entrepreneurships, the auctioning and formation of the plan-market value of these are interconnected and are difficult to separate from each other.

*We may note that, for instance, "unfair competition" can be defined too, nevertheless in everyday practice this is not an easily achievable task for social struggle, but can only be approximated.

**It is no coincidence that in the course of "perfecting" the system of directive planning the drawing of the control organs into khozashechot also arises, in order that the economic consequences of their measures should become measurable and thereby their responsibility should grow. However, the absence of actual commodity and money relations (the formation of the prices on the market, control) generally impedes the realistic measurement of performances, and makes it therefore possible that the offices should at any time be able to justify their own actions.