

# Public Finance II

Syllabus Number

PFP-202

Compulsory Elective  
2 credit

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## 1. Course Description

Why do we pay taxes? How is the usage of tax revenue decided? How does public deficit occur? In what way is the pension system managed? In this course we will view concrete examples to consider these familiar problems regarding public finance.

In the first section, we will learn about fundamental terms such as budget compilation, tax, public expenditure, local public finance and social security. In the latter half, we will observe public finance systems in Japan as well as in other countries, aiming to understand the characteristics found in each society.

Questions concerning the pension system and increases in consumption tax rates are directly related to our daily lives. Through learning about public finance, we will learn how to observe the problems of our own society from a familiar point of view.