## Public Finance II

Syllabus Number PFP-202 Compulsory Elective 2 credit

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## 1. Course Description

Why do we pay taxes and social insurance premiums? How does the government decide expenditure? How much pension will a Japanese worker receive? We will address these questions and more through studying Japanese local public finance and social security system. Especially, we focus on the institution, theory and history.

This course is structured as follows: firstly, lectures will provide students with the fundamentals of Japanese local public finance. Following the introductory lecture, detailed topics which include budget system, taxation system and spending in Japan will be examined. Furthermore, this lecture will take up the Japanese social security system for example national pension system. Grading is based on reports (60%) and final exam (40%).