

Public Finance II

Syllabus Number

8C207

Major Course: Local
Government and
Administration
Elective 2 credit

SONG YU

1. Course Description

Our life is highly involved with finance. Financial deficit, financial system reconstruction, tax increase, social security system, and local authority governing issues. All of these current affairs are reported on the news everyday.

In this course, students will study DP1 and DP2.

2. Course Objectives

This session will be a supplemental study regarding local Public Finance and financial relations linking to different governmental bodies and institution. The major focus will be concentrated on a deeper understanding towards the public finance sustainability, with acquiring the knowledge about current and regional financial issues.

3. Grading Policy

Reaction paper(50%),Term test(50%)

Feedback on LMS.Explain the key points of the lesson text on the next lesson.

4. Textbook and Reference

Textbook

金澤史男 (2005)『財政学』 有斐閣ブックス

Reference

沼尾波子・池上岳彦・木村佳弘・高端正幸 (2017)『地方財政を学ぶ』 有斐閣

5. Requirements(Assignments)

Preparation:About 1 hour

Please prepare with textbooks according to the content of each class. We recommend that you organize the results you have prepared in a bulleted list or sentence.

Revision:About 1.5 hours

Review the textbook against the printed content. Create an incomplete lecture assignment.

6. Note

・ If you are interested in tax and local finance, it is recommended that you implement it at the same time as "The Tax" and "Public Finance I".

・ Details of grade evaluation and examinations will be explained in the first lecture. Students who wish to attend the course must attend.

7. Schedule

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|------|---|
| [1] | Introduction
National finance
Local finance |
| [2] | Tax principle |
| [3] | Main taxes and their issues
Japanese tax classification
Income tax |
| [4] | Main taxes and their issues
Corporation tax
Consumption tax and value-added tax |
| [5] | Intergovernmental financial relations
Outline |
| [6] | Intergovernmental financial relations
Local financial planning |
| [7] | Local autonomy |
| [8] | Local taxes |
| [9] | Tax money allocated to local governments |
| [10] | Calculation method of local allocation tax |
| [11] | State subsidy |
| [12] | Local government bond |
| [13] | Decentralization |
| [14] | Trinity reform |
| [15] | Question time
Summary |