

Public Finance II

Syllabus Number

8C207

course of local
governments and public
administration
Elective 2 credit

SONG YU

1. Course Description

Our life is highly involved with public finance. We pay taxes and also receive services provided by the government and local authorities. Public finance is a discipline that studies the public part of the government and public enterprises using the analysis method of economics. Finance reflects the state of society like a "mirror" and has an inseparable relationship with our lives. Human beings have encountered COVID-19, and as a countermeasure, "fiscal mobilization" is greatly requested. This would be an event that proved the role and importance of public finance.

"Finance II" is a continuation of "Finance I", and after briefly confirming the basics of public finance, we will mainly explain local finance.

Then, I would like to combine "Finance I" and "Finance II" to maximize the thinking ability that university students should have. "Finance I" focuses on using your expertise to solidify your own ideas. In "Finance II", we will add the wisdom of the group, think about a certain problem together, and develop the ability to investigate what is lacking or what we want to deepen by free talk.

In this course, students will study DP1 and DP2.

2. Course Objectives

In this lecture, you can learn the ideal way of local public finance under national finance and the basics of intergovernmental financial relations, and deepen your understanding that knowledge of local public finance is absolutely necessary for regional revitalization and development. I can do it. Through free talks and discussions in class, students can improve their ability to raise questions and broaden their horizons.

3. Grading Policy

Reaction paper(40%),Term test(40%),Free talk or Discussion(20%)

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

4. Textbook and Reference

Textbook

高端正幸、佐藤滋 (2020)“An invitation to Public Finance” 有斐閣ストウウェイア
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] Regional transformation and local finance (1): Looking at the region from public finance (public works and interpersonal social services) [From the 13th to the 15th, it is an application of local finance.]
- [14] Regional Transformation and Local Finance (2): Regional Economy and Local Finance
- [15] Regional Transformation and Local Finance (3): Can Local Finance Meet the Needs of "Places of Living"?
Summary and message to everyone