

# CURRICULUM VITAE

## PERSONEL

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Name: Hiro Okoshi  
Nationality: Japanese  
Position: Senior Assistant Professor  
Graduate School of Humanities and Social Sciences, Okayama University  
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## RESEARCH INTEREST

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International Taxation, Tax Avoidance, Trade Policy, Foreign Direct Investment

## PROFESSIONAL EXPERIENCE

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2020 (Apr) - now Senior Assistant Professor  
Graduate School of Humanities and Social Sciences, Okayama University

## EDUCATION

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2020 (Jul) Ph.D. in Economics (Dr. oec. publ.), University of Munich

Title of the Dissertation

“Transfer Pricing: Interaction with Multinationals’ Location, Export and R&D Choices”

Dissertation Committee

Professor Andreas Haufler (Main supervisor)

Professor Carsten Eckel

Professor Dominika Langenmayr

2015 (Mar) M.A. in Economics, Hitotsubashi University

Supervisor: Professor Jota Ishikawa

2013 (Mar) B.A in Economics (Early graduation), Gakushuin University

## RESEARCH VISIT

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2019 (Mar.01) - 2019 (Apr.04) Gakushuin University

Hosted by Professor Hiroshi Mukunoki

## PUBLICATION in REFEREED JOURNAL

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1. “Rules of origin and consumer-hurting free trade agreements”(with Hiroshi Mukunoki), *The World Economy*, forthcoming

2. “Production location of multinationals under transfer pricing: The impact of arm’s length principle” (with Hayato Kato), *International Tax and Public Finance*, 26(4), 2019, 835-871

## WORKING PAPER

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1. “Economic integration and agglomeration on multinational production with transfer price” (with Hayato Kato), *MPRA Paper 105536, Discussion Paper in Economics and Business 20-19, Okayama University Discussion Paper Series I-107*, 2021
  - Previous version: *Munich Discussion Papers*, 2019
2. “Tariff elimination versus tax avoidance: Free trade agreements and transfer pricing” (with Hiroshi Mukunoki), *Munich Discussion Papers*, 2020
  - Previous version: *RIETI Discussion Paper Series 19-E-099*, 2019
3. “Tax haven and cross-border licensing” (with Jay Pil Choi and Jota Ishikawa), *RIETI Discussion Paper Series 19-E-105*, 2019
4. “Wake not a sleeping lion: Free trade agreements and decision rights in multinationals” (with Hiroshi Mukunoki), *RIETI Discussion Paper Series 21-E-036*, 2021
5. “Innovation for tax avoidance: Product differentiation and the arm’s length principle”, *RIETI Discussion Paper Series 21-E-038*, 2021

## WORKING in PROGRESS

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- “Quality upgrading for tax avoidance”

## PRESENTATION: PRESENTER

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### 2021

- 48th EARIE Annual Conference in Virtual Format, University of Bergen, Norway (August, scheduled)
- IIPF 77th Congress in Virtual Format, University of Iceland, Iceland (August, scheduled)

### 2020

- The Japan Society of International Economics Kansai, Nagoya University, Japan (December)
- 79th Annual Meeting of the Japan Society of International Economics in Virtual Format, Kyushu University, Japan (October)
- IIPF 76th Congress in Virtual Format, University of Iceland, Iceland (August)
- International Economics seminar, Osaka University, Japan (February)
- Ph.D. seminar (Public economics), University of Munich, Germany (January)

### 2019

- The Japan Society of International Economics Kanto, Nihon University, Japan (December)

- ETSG 21st Annual Congress, University of Bern, Switzerland (September)
- ERSA 59th Congress, University of Lyon, France (August)
- IIPF 75th Congress, University of Glasgow, United Kingdom (August)
- PET 2019, University of Strasbourg, France (July)
- International Trade and Investment Workshop, Hitotsubashi University, Japan (July)
- APTS 2019, University of Tokyo, Japan (June)
- Munich Young Economists' Meeting 2019, at Kochelsee, Germany (June)
- Ph.D. seminar (Public economics), University of Munich, Germany (February and July)

#### 2018

- EDGE Jamboree, University of Munich, Germany (September)
- IIPF 74th Congress, University of Tampere, Finland (August)
- GEP 17th Annual Postgraduate Conference, University of Nottingham, United Kingdom (Poster session: April)
- CES ifo Public Economic Seminar, University of Munich, Germany (February and June)

#### 2017

- The Japan Society of International Economics Kanto, Nihon University, Japan (May)
- Hitotsubashi-Sogang Trade Workshop, Hitotsubashi University, Japan (February)

### SEMINAR PRESENTATION: DISCUSSANT

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- **2020**: “Corporate Taxation and the Distribution of Income” by Professor James R. Hines Jr. (IIPF 76th Congress, University of Iceland)
- **2019**: “Optimal FDI Policy in the Economy with Infrastructure Goods” by Professor Yukio Karasawa-Ohtashiro (ERSA 59th Congress, University of Lyon)
- **2019**: “Aligning Profit Taxation with Value Creation” by Professor Wolfram F. Richter (IIPF 75th Congress, University of Glasgow)
- **2018**: “Multinationals’ Income Shifting under Losses and Its Implication” by Professor Dirk Schindler (IIPF 74th Congress, University of Tampere)
- **2017**: “Firm-level Employment and Trade Liberalization” by Professor Miaojie Yu (Winter International Trade Seminar 2017, Otaru University of Commerce)
- **2016**: “Comparative Advantage and International Risk Sharing: Together at Last” by Project Assistant Professor Konstantin Kucheryavyi (Summer Workshop on Economic Theory 2016, Otaru University of Commerce)
- **2016**: “Pre-trial Settlement with Imperfect Private Monitoring” by Professor Jee-Hyeong Park (Winter International Trade Seminar 2016, Otaru University of Commerce)
- **2015**: “You are Judged by the Company You Keep: Reputation Leverage in Vertically Related Markets” by Professor Jay Pil Choi (Summer Workshop on Economic Theory 2015, Hokkaido)

University)

- **2015:** “Illegal Immigration, Unemployment, and Multiple Host Countries” by Associate Professor Kaz Miyagiwa (Winter International Trade Seminar 2015, Otaru University of Commerce)
- **2014:** “Costly Imitation, Trade in Imitated Products, and Optimal Patent Breadths” by Professor Keisaku Higashida (Winter International Trade Seminar 2014, Otaru University of Commerce)

## **WORK EXPERIENCE**

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### REFEREEING

Bulletin of Economic Research, International Tax and Public Finance (3), Journal of Public Economic Theory (2), Scottish Journal of Political Economy

### CONFERENCES

- Symposium of Public Economics (2021: Programme Committee Member)
- Munich Young Economists’ Meeting (2019: Programme Committee Member)

### TEACHING

- Current position
  - **Okayama University**
    - \* International Economics, Okayama University, Apr. 2020 —
      - The courses were elected as one of best online lectures by students’ questionnaire
    - \* Bachelor Seminar and thesis supervision, Okayama University: Apr. 2020 —
    - \* Introductory Bachelor Seminar, Okayama University: Apr. 2020 —
  - **Gakushuin University:** (Part-time lecturer)
    - \* Taxation, Gakushuin University: (Scheduled in Apr. 2021 — Aug. 2021)
    - \* Reading of Foreign Books, Gakushuin University: (Sep. 2020 — Mar. 2021)
- Previous position
  - **University of Munich**
    - \* Managerial Economics I (Microeconomics for Master students in Business), October.2018 - February. 2019 Winter Semester
    - \* Master Seminar: The Taxation of Multinational Firms (by Prof. Andreas Haufler and Dr. Ulrich Glogowsky), March 2019 - August 2019
    - \* Bachelor Seminar: International Trade, Productivity and Inequality (by Dr. Davide Suverato), March 2018 - August 2018

### RESEARCH ASSISTANT

- Professor Eiichi Tomiura, Reserch Fellow (Research Institute of Economy, Trade and Institute), June 2017 - August 2017
- Yukiko U. Saito, Senior Fellow (Research Institute of Economy, Trade and Industry), June 2016 - August 2017

- Professor Yukari Matsuzuka, March 2016 - June 2016, December 2016 - March 2017

#### SCHOLARSHIP and RESEARCH GRANT

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- Grants-in-Aid for Scientific Research (JSPS KAKENHI): Research Activity Start-up, Oct. 2020 - Mar. 2022
  - Title of Research Project: “Analyses on Multinationals’ Tax Avoidance and the Arm’s Length Principle: Viewpoint from Product Differentiation.” (Project Number: 20K22122)
- RIETI project member, Jun. 2020 - May 2022
  - “Economic Policy Issues in the Global Economy” (Principle Investigator: Prof. Jota Ishikawa)
- Ph.D. scholarship (Munich Graduate School of Economics) by German Research Foundation (GRK 1928), Oct. 2017 - Mar. 2020

#### LANGUAGE

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- Japanese (Native)
- English (Fluent: C1)
- German/Deutsch (Beginner/Anfänger)