

Hiro Okoshi

Curriculum Vitae

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Full Name: Hirofumi Okoshi



Employment, Affiliation, and Research Visit

- 2025(Feb.) **Visiting Professor**, *Erasmus University Rotterdam*.
2023(Mar.)– Hosted by Professor Dirk Schindler
Now **Senior Assistant Professor**, *Okayama University*, (Tenure track).
2020(Apr.)– Graduate School of Humanities and Social Sciences
2019(Apr.) **Visiting Scholar**, *Gakushuin University*.
2019(Mar.)– Hosted by Professor Hiroshi Mukunoki

Education

- 2020(Jul.) **Ph.D in Economics (Dr. oec. publ.)**, *University of Munich*.
Munich Graduate School of Economics
- **Dissertation**
Transfer Pricing: Interaction with Multinationals' Location, Export and R&D Choices
 - **Committee**
Professor Andreas Haufler (Main Supervisor)
Professor Carsten Eckel
Professor Dominika Langenmayr
- 2015(Mar.) **M.A. in Economics**, *Hitotsubashi University*.
Graduate School of Economics
- **Committee**
Professor Jota Ishikawa (Main Supervisor)
Professor Taiji Furusawa
- 2013(Mar.) **B.A. in Economics**, *Gakushuin University*, (Early Graduation).
Faculty of Economics

Research Interests

- International Taxation
- Trade Policy
- Research and Development
- Tax Avoidance
- Foreign Direct Investment

Research Papers

Publications

1. "Economic integration and agglomeration on multinational production with transfer price" (with Hayato Kato), *International Economic Review*, forthcoming, 2022
2. "Tariff elimination versus tax avoidance: Free trade agreements and transfer pricing" (with Hiroshi Mukunoki), *International Tax and Public Finance*, 28(5), 2021, 1180 – 1210
3. "Rules of origin and consumer-hurting free trade agreements" (with Hiroshi Mukunoki), *The World Economy*, 44(8), 2021, 2303 – 2318
4. "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 Papers

1. "Tax haven and cross-border licensing"(with Jay Pil Choi and Jota Ishikawa), *RIETI Discussion Paper Series* 19-E-105, 2019
2. "Wake not a sleeping lion: Free trade agreements and desicion rights in multinationals"(with Hiroshi Mukunoki), *RIETI Discussion Paper Series* 21-E-036, 2021
3. "Innovation for tax avoidance: Product differentiation and the arm's length principle", *RIETI Discussion Paper Series* 21-E-038, 2021

Work in Progress

1. "Quality upgrading for tax avoidance"

Presentation

Presenter

- 2021 **80th Annual Meeting of the JSIE**, UNIVERSITY OF TOKYO, (Oct.).
ETSG 22nd Annual Congress, UNIVERSITY OF GHENT, (Sep.)
48th EARIE Annual Conference, UNIVERSITY OF BERGEN, (Aug.)
IIPF 77th Congress, UNIVERSITY OF ICELAND, (Aug.)
- 2020 **JSIE Kansai**, NAGOYA UNIVERSITY, (Dec.).
79th Annual Meeting of the JSIE, KYUSHU UNIVERSITY, (Oct.)
IIPF 76th Congress, UNIVERSITY OF ICELAND, (Aug.)
International Economics Seminar, OSAKA UNIVERSITY, (Feb.)
Ph.D. Seminar (Public Economics), UNIVERSITY OF MUNICH, (Jan.)
- 2019 **JSIE Kanto**, NIHON UNIVERSITY, (Dec.).
ETSG 21st Annual Congress, UNIVERSITY OF BERN, (Sep.)
ERSA 59th Congress, UNIVERSITY OF LYON, (Aug.)
IIPF 75th Congress, UNIVERSITY OF GLASGOW, (Aug.)
SWET 2019, OTARU UNIVERSITY OF COMMERCE, (Aug.)
PET 2019, UNIVERSITY OF STRASBOURG, (Jul.)
International Trade and Investment Workshop, HITOTSUBASHI UNIVERSITY, (Jul.)
APTS 2019, UNIVERSITY OF TOKYO, (Jun.)
Munich Young Economists' Meeting 2019, KOCHELSEE, (Jun.)
Ph.D. Seminar (Public Economics), UNIVERSITY OF MUNICH, (Jan. and Jul)

- 2018 **EDGE Jamboree**, UNIVERSITY OF MUNICH, (Sep.).
IIPF 74th Congress, UNIVERSITY OF TAMPERE, (Aug.)
GEP 17th Annual Postgraduate Conference, UNIVERSITY OF NOTTINGHAM, (Apr.)
CES ifo Public Economic Seminar, UNIVERSITY OF MUNICH, (Feb. and Jun)
- 2017 **JSIE Kanto**, NIHON UNIVERSITY, (May.).
Hitotsubashi-Sogang Trade Workshop, HITOTSUBASHI UNIVERSITY, (Feb.)

Discussant

- 2021 **“Anthropogeography and Taxation”**.
 by Professor Mohammed Mardan (IIPF 77th Congress)
“Unemployment, Fiscal Competition, and the Composition of Public Expenditure”.
 by Mr. Yuya Kikuchi (JSIE Kansai-Chubu)
- 2020 **“Corporate Taxation and the Distribution of Income”**.
 by Professor James R. Hines Jr. (IIPF 76th Congress)
- 2019 **“Optimal FDI Policy in the Economy with Infrastructure Goods”**.
 by Professor Yukio Karasawa-Ohtashiro (ERSA 59th Congress)
“Aligning Profit Taxation with Value Creation”.
 by Professor Wolfram F. Richter (IIPF 75th Congress)
- 2018 **“Multinationals’ Income Shifting under Losses and Its Implication”**.
 by Professor Dirk Schindler (IIPF 74th Congress)
- 2017 **“Firm-level Employment and Trade Liberalization”**.
 by Professor Miaojie Yu (WITS 2017)
- 2016 **“Comparative Advantage and International Risk Sharing: Together at Last”**.
 by Project Assistant Professor Konstantin Kucheryavyy (SWET 2016)
“Pre-trial Settlement with Imperfect Private Monitoring”.
 by Professor Jee-Hyeong Park, (WITS 2016)
- 2015 **“You are Judged by the Company You Keep: Reputation Leverage in Vertically Related Markets”**.
 by Professor Jay Pil Choi (SWET 2015)
“Illegal Immigration, Unemployment, and Multiple Host Countries”.
 by Associate Professor Kaz Miyagiwa (WITS 2015)
- 2014 **“Costly Imitation, Trade in Imitated Products, and Optimal Patent Breadths”**.
 by Professor Keisaku Higashida (WITS 2014)

Teaching

Current position

- 2020 – Now **Okayama University**.
- International Economics, (Undergrate & Graduate)
 - The courses were elected as one of the best online lectures by students’ evaluation
 - Bachelor Seminar, (Undergraduate)
 - Introductory Bachelor Seminar, (Undergraduate)

Past-time position

- 2018–2020 **University of Munich**, (TA as Ph.D. student).
- Master Seminar: The Taxation of Multinational Firms
 - (by Prof. Andreas Haufler and Dr. Ulrich Glogowsky), Mar. 2019 – Aug. 2019
 - Managerial Economics I: Tutorial (Microeconomics for Master students in Business)
 - (by Dr. Martin Watzinger) Oct. 2018 – Feb. 2019
 - Bachelor Seminar: International Trade, Productivity and Inequality
 - (by Dr. Davide Suverato), Mar. 2018 – Aug. 2018

Part-time Lecturer

- 2020 – Now **Gakushuin University**.
- Taxation (Apr. 2021 – Aug. 2021)
 - Reading of Foreign Books (Sep. 2020 – Mar. 2021, Apr. 2022 – Aug. 2022, scheduled)
 - International Trade (Sep. 2022 – Feb. 2023, scheduled)

Scholarship and Research Grant

- 2023–2025 **Overseas Research Fellowships**, (JSPS, scheduled).
 Title of Research Project: “Multinationals’ Motives of Research and Development for Tax Avoidance: From the Perspectives of International Tax Policies”
- 2020–2022 **Grants-in-Aid for Scientific Research**, (JSPS), Research Activity Start-up.
 Title of Research Project: “Analyses on Multinationals’ Tax Avoidance and the Arm’s Length Principle: Viewpoint from Product Differentiation” (Project Number: 20K22122)
- 2020–2022 **RIETI Project Member**, (RIETI: Principle Investigator: Prof. Jota Ishikawa).
 Title of Research Project: “Economic Policy Issues in the Global Economy”
- 2017–2020 **Ph.D. Scholarship @ LMU Munich**, (German Research Foundation).
 Title of Programme: GRK1928 “Microeconomics Determinants of Labor Productivity”

Refereeing

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

Conferences

- 2021 International Seminar: Policies on MNEs’ R&D Activities (Main Organizer)
- 2021 Symposium of Public Economics 2021 (Programme Committee Member)
- 2019 Munich Young Economists’ Meeting (Programme Committee Member)

Languages

Japanese **Naitive**
 English **Fluent**
 German **Basic**

CERP level: C1