

# 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*.

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
- Fiscal Competition
- Digitization

## Research Papers

### Publications

1. "Attractive target for tax avoidance: Trade liberalization and entry mode", *International Tax and Public Finance*, forthcoming
2. "Tax haven and cross-border licensing with transfer pricing regulation"(with Jay Pil Choi and Jota Ishikawa), *International Tax and Public Finance*, 31(2), 2024, 333-366
3. "Economic integration and agglomeration on multinational production with transfer price" (with Hayato Kato), *International Economic Review*, 63(3), 2022, 1325 – 1355
4. "Tariff elimination versus tax avoidance: Free trade agreements and transfer pricing" (with Hiroshi Mukunoki), *International Tax and Public Finance*, 28(5), 2021, 1188 – 1210
5. "Rules of origin and consumer-hurting free trade agreements" (with Hiroshi Mukunoki), *The World Economy*, 44(8), 2021, 2303 – 2318
6. "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. "Wake not a sleeping lion: Free trade agreements and decision rights in multinationals" (with Hiroshi Mukunoki), *RIETI Discussion Paper Series 21-E-036*, 2021
2. "Innovation for tax avoidance: Product differentiation and the arm's length principle", *RIETI Discussion Paper Series 21-E-038*, 2021
3. "Transfer pricing as tax-induced dumping: The arm's length principle and antidumping" (with Hiroshi Mukunoki), *RIETI Discussion Paper Series 22-E-063*, 2022
4. "Backfired deregulation of foreign ownership restriction under fiscal competition for foreign direct investment" (with Thar Kyi-Kyi), *RIETI Discussion Paper Series 23-E-059*, 2023
5. "Keep your friends close and your enemies closer: Network externality and tax competition" (with Hiroshi Mukunoki), *RIETI Discussion Paper Series 24-E-024*, 2024
6. "Negotiation for tax avoidance under the arm's length principle", *RIETI Discussion Paper Series 24-E-026*, 2024

### Work in Progress

1. "Together or apart? Eco-friendly location under fiscal competition" (with Keisaku Higashida)
2. "Better safe than sorry: Economic integration and transport infrastructure under fiscal competition" (with Shigeo Morita)
3. "Tax avoidance in digital economy: Network externality and transfer pricing regulations" (with Hiroshi Mukunoki)

## Presentation

### Presenter

- 2023 **Dutch Workshop on Corporate Taxation**, TAX AND CUSTOMS MUSEUM ROTTERDAM, (Oct.).  
**ETSG 24th Annual Congress**, UNIVERSITY OF SURREY, (Sep.)  
**IIPF 79th Congress**, UTAH STATE UNIVERSITY, (Aug.)  
**The KVS New Paper Sessions**, LEIDEN UNIVERSITY, (Jun.)  
**Brown bag Seminar**, ERASMUS UNIVERSITY ROTTERDAM, (May. and Oct.)  
**SOPE 2023**, ONLINE, (Mar.)  
**Seminar @ Musashi University**, MUSASHI UNIVERSITY, (Jan.)  
**JSIE Kansai**, OSAKA, (Jan.)
- 2022 **KIEA Winter Conference**, SEOUL UNIVERSITY, (Dec.).  
**Seminar @ Kyoto University**, KYOTO UNIVERSITY, (Nov.)  
**Seminar @ Fukuoka University**, FUKUOKA UNIVERSITY, (Oct.)  
**Seminar @ Okayama University**, OKAYAMA UNIVERSITY, (Jul.)
- 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

- 2024 **"International transfers of green technology and carbon mitigation outcome"**.  
by Dr. Haitao Cheng (JSIE Kansai)
- 2023 **"A New Approach to Evaluating the Welfare Effects of Decentralized Policies"**.  
by Dr. Tidiane Ly (IIPF 79th Congress)

- 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)

## Organization of Conferences & Workshops

- 2024 IIPF 80th congress (Scientific committee)
- 2023 Dutch Workshop on Corporate Taxation (Co-organizer)
- 2023 Symposium of Public Economics 2023 (Co-organizer)
- 2022 Symposium of Public Economics 2022 (Programme Committee Member)
- 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)

### Internal Seminar at Okayama University (OU Economics Seminars)

- 2023 Speakers: Keisaku Higashida (Kwansei Gakuin University), Jota Ishikawa (Gakushuin University), Hiroshi Kumanomido (University of Munich), Tadashi Morita (Kindai University), Kazutaka Takechi (Hosei University)
- 2022 Speakers: Keita Kamei (Seinan Gakuin University), Kozo Kiyota (Keio University), Hiroshi Mukunoki (Gakushuin University), Strelchenko Olga (Kobe International University), Kenta Yamanouchi (Kagawa University)
- 2021 Speaker: Yukiko Sawada (Ryukoku University)

## Scholarship and Research Grant

### Principal Investigator

- 2024–2025 **Grant-in-aid (Young Researcher)**, (Japan Finance Organization for Municipalities).  
Title of Research Project: “Fiscal Competition for Foreign Firms: A Viewpoint from Public Infrastructure and Globalization”
- 2024–2026 **Grant-in-aid (Research activity)**, (Zengin Foundation).  
Title of Research Project: “Multinationals’ Tax Avoidance and Transfer Pricing Regulation in a Two-sided Market”
- 2023–2025 **Overseas Research Fellowships**, (JSPS).  
Title of Research Project: “Multinationals’ Motives of Research and Development for Tax Avoidance: From the Perspectives of International Tax Policies”
- 2022–2026 **Grants-in-Aid for Scientific Research**, (JSPS), Early-Career Scientists.  
Title of Research Project: “Analyses on Tax Competition under Diversified Economic Integration: Interlink between Economic Integration” (Project Number: 22K13390)
- 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)

### Co-Investigator and Scholarship

- 2023–2026 **Grants-in-Aid for Scientific Research**, (JSPS), Scientific Research C.  
Title of Research Project: “Research on Trade policies and Its Effects in Two-sided Markets” (Principle Investigator: Hiroshi Mukunoki: 23K01357)
- 2023–2025 **RIETI Project Member**, (Principle Investigator: Jota Ishikawa).  
Title of Research Project: “Economic Policy Issues in the Global Economy”
- 2022–2026 **Grants-in-Aid for Scientific Research**, (JSPS), Scientific Research B.  
Title of Research Project: “Theoretical and Empirical Analysis on Multinationals’ Behavior and Taxation” (Principle Investigator: Yukihiro Nishimura: 22H00855)
- 2020–2023 **Grants-in-Aid for Scientific Research**, (JSPS), Scientific Research C.  
Title of Research Project: “Studies on the Interaction between Transfer Pricing of Multinationals and Trade Policies” (Principle Investigator: Hiroshi Mukunoki: 20K01659)
- 2020–2022 **RIETI Project Member**, (Principle Investigator: 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 Economic Review, International Journal of Economic Theory, International Tax and Public Finance (5), Journal of International Trade & Economic Development, Journal of Public Economic Theory (2), Macroeconomic Dynamics, Scottish Journal of Political Economy

## Teaching

### Current position

2020 – Now **Okayama University.**

- International Economics, (Undergraduate & Graduate)
  - Elected as one of the best online lectures by students' evaluation in 2021
- Bachelor Seminar, (Undergraduate)
- Introductory Bachelor Seminar, (Undergraduate)

### **Past 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 – 2023 **Gakushuin University.**

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

### **Supervision for graduate students**

- Doctoral students
  - Thar Kyi-Kyi: Apr.2021–Now

## Languages

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

*CERP level: C1*