

# 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  
Address: Tsushima Naka 3-1-1, Kita-ku, Okayama, 700-8530, Japan  
E-mail: hirofumi.okoshi1@gmail.com  
Website: <http://hirofumi-okoshi.net>  
Tel : +81 86 251 7525

## 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  
“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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- “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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- “Rules of origin and consumer-hurting free trade agreements”(with Hiroshi Mukunoki), *Munich*

*Discussion Papers*, 2019

- “Economic integration and agglomeration on multinational production with transfer price” (with Hayato Kato), *Munich Discussion Papers*, 2019
- “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
- “Tax haven and cross-border licensing” (with Jay Pil Choi and Jota Ishikawa), *RIETI Discussion Paper Series* 19-E-105, 2019

## WORKING in PROGRESS

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- “Innovation for tax avoidance: Product differentiation and the arm’s length principle”
- “Wake not a sleeping lion: Free Trade Agreements and decision rights in multinationals” (with Hiroshi Mukunoki)
- “Anti-dumping rules and preventive transfer pricing” (with Hiroshi Mukunoki)

## PRESENTATION: PRESENTER

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### 2020

- IIPF 76th Congress in Virtual Format, University of Iceland, Iceland (August, Scheduled)
- 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 (“\*” = made by Japanese) \_\_\_\_\_

### 2019

- “Optimal FDI Policy in the Economy with Infrastructure Goods” by Professor Yukio Karasawa-Ohtashiro  
ERSA 59th Congress, University of Lyon
- “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 Kucheryavy  
Summer Workshop on Economic Theory 2016, Otaru University of Commerce
- “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
- “Illegal Immigration, Unemployment, and Multiple Host Countries” by Associate Professor Kaz Miyagiwa  
Winter International Trade Seminar 2015, Otaru University of Commerce

### 2014

- (\*) “Effect of International Trade on Wage Inequality with Endogenous Productivity” by Tran Lam Anh Duong (Ph. D student)

- Summer Workshop on Economic Theory 2014, Otaru University of Commerce
- “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(2), Journal of Public Economic Theory

### TEACHING

- Current position
  - **Okayama University**
    - \* International Economics, Okayama University, Apr. 2020 —
    - \* Bachelor Seminar and thesis supervision, Okayama University: Apr. 2020 —
    - \* Introductory Bachelor Seminar, Okayama University: Apr. 2020 —
  - **Gakushuin University:** (Part-time lecturer)
    - \* Reading of Foreign Books, Gakushuin University: (Scheduled in 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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- RIETI project member of “Economic Policy Issues in the Global Economy” (Principle Investigator: Prof. Jota Ishikawa), Jun. 2020 - May 2022
- 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)