Public Finance Program (PF)

Purpose of the Program

The Public Finance Program is a degree program whose objective is to provide students with the combined academic and practical education aimed at developing broad understanding of the theoretical, empirical, legal, and institutional aspects of customs and tax policy implementation and administration. Upon graduation, students are expected to play an active role in tax and customs policies in developing countries.

Diploma Policy

This program confers a degree in Public Finance (Master of Public Finance) on students who have been enrolled for at least the designated number of years; have acquired the designated number of credits based on the curriculum of the program; have written and given a presentation on research papers on specific subjects, and have passed that process.

In this program, <u>students should acquire the following qualities and abilities</u>:

1. The ability to understand economic theory and implications behind public policies in general, tax and customs policies, in particular.
2. The ability to identify problems and evaluate public policies, customs and tax policies in particular, using various qualitative and statistical techniques, so as to make policy implications.
3. The ability to understand the administrative, institutional, and legal aspects in the historical context surrounding public policies in general, tax and customs policies in particular, so as to provide practical solutions in reforming tax or customs administration in respective countries.
4. The ability to write a thesis to investigate a theoretical issue, policy problem, administrative issue, or historical situation in the area of public finance and present their findings.
5. The ability to have a deep understanding of different values and systems in a global society and to play an active role as a balanced leader.

Curriculum Policy

【Basic Policy】

The Public Finance Program, in cooperation with the Customs Training Institute (Customs Course) or the National Tax College　(Tax Course), fosters human resources who have advanced expertise in both theory and practice of tax/customs policy and administration, and who can analyze data and translate it into effective policy formulation and implementation through economics-oriented academic training combined with the practical training in the relevant field.

【Structure of the Curriculum】

This program is a 12 month (Tax Course) to 13 month (Customs Course) program whose curriculum consists of required courses, highly recommended elective courses, and other elective courses. Students must complete a total of 32 credits, with 16 credits from required courses.

For students in both courses, there are 6-credit required courses focusing on economics and policy issues. Additionally, there are 10-credit practicum courses specializing in tax and customs required for students in each course. Highly recommended and elective courses include a wide range of economics-oriented courses, policy-oriented courses in public finance and taxation, specialized courses in data science, and other courses on various topics that students can choose based on their learning goals.

(Required Courses)

The required courses include microeconomics and public finance which provide students with the basic theoretical foundation in economics to understand any advanced courses related to public finance and other applied courses in economics.

The required courses also include specialized practicum courses in tax/customs which provide expertise knowledge with regard to legal, institutional, historical, and administrative aspects of tax/customs. Part of these specialized courses are practicums which involve workshops given by various administrators and practitioners, visits to regional tax/customs bureaus, thus enabling students to

integrate these practical knowledges with their formal academic learning.

Students are also required to take a course that introduces various policy issues related to sustainable development goals, equipping them with the necessary knowledge to become leaders in society. Finally, a tutorial course is required, allowing students to discuss and develop their master's theses. The program aims to foster future leaders in the fields of taxation and customs administration by integrating both academic frameworks and practical knowledge to support students in becoming influential policymakers.

(Elective Courses)

The highly recommended elective courses, also build around the field of economics, provide students with the advanced theoretical and statistical knowledge that, together with the required courses, constitute the core of the program necessary for the students to become leaders in tax/customs.

In addition, students can choose any elective courses freely throughout the year out of vast number of courses offered at GRIPS in various academic areas ranging from public administration, political science, international relations, and any of the interdisciplinary fields to deepen and expand their knowledge.

(Individual Research Guidance)

Individual research guidance is provided by multiple faculty members including the main and sub advisors.

【Policies on Education and Study Methods】

The program aims to foster future leaders in the fields of taxation and customs administration by integrating both academic frameworks and practical knowledge to support students in becoming influential policymakers.
Therefore, students are required not only to gain knowledge through passive learning, but also encouraged to actively participate in discussions in lectures and seminars. They are also encouraged to integrate their practical experience and knowledge with theoretical knowledge, thereby deepening their understanding and enhancing the quality of learning.

【Assessment Policy】

Course assessments include different forms depending on the nature of the course. They typically include contribution to the class, assignments, examinations, reports, and presentations. Student is given a grade independent of his or her classmates, but in principle, needs to satisfy the Grade Distribution Guidelines stated in our Assessment Policy. The thesis or policy paper (research paper on a specific policy issue) will be evaluated and pass/fail shall be determined in accordance with the "Degree Paper Review Structure and Evaluation Criteria".

Admissions Policy

Target Students
The program is designed for mid-career government officials in either tax or customs administration, who show promise of returning to their home countries to apply enhanced knowledge and skills to help and accelerate the pace of economic and social development as experts in the area of tax and customs.
Prior to admission, students should have a bachelor's degree or its equivalent from a recognized, accredited university of the highest standard, in certifiable good health, and be proficient in English. In addition, they must have at least two years (Customs Course) or three years (Tax Course) of work experiences in the fields of tax/customs.

Evaluation methods and Standards
We screen applicants on the basis of documents submitted, as well as interviews.

[Screening by documents]
The screening process will consider various aspects of applicants such as; academic record and intellectual distinction (study content, grades, accreditation of the university), evaluations by their 2 references, a comprehensive evaluation of past work experiences, promise for management and career growth, originality and sense of purpose for policy issues in the statement of purpose, and their English proficiency.

[Interview]
Applicants are also asked to participate in the automated video interviews where applicants are asked to answer various questions at random. The criteria for screening include the applicant's logic, accuracy, sense of purpose for policy

issues, motivation, clarity of their career plans after graduation, evidence of leadership, personal characteristics, and English communication abilities.

Curriculum Map: Public Finance Program (PF)

Category	Course No.	Course Name	Diploma Policy 1 1. The ability to understand economic theory and implications behind public policies in general, tax and customs policies, in particular.	Diploma Policy 2 2. The ability to identify problems and evaluate public policies, customs and tax policies in particular, using various qualitative and statistical techniques, so as to make policy implications.	Diploma Policy 3 3. The ability to understand the administrative, institutional, and legal aspects in the historical context surrounding public policies in general, tax and customs policies in particular, so as to provide practical solutions in reforming tax or customs administration in respective countries.	Diploma Policy 4 4. The ability to write a thesis to investigate a theoretical issue, policy problem, administrative issue, or historical situation in the area of public finance and present their findings.	Diploma Policy 5 5. The ability to have a deep understanding of different values and systems in a global society and to play an active role as a balanced leader.
I Required Courses	PFP2520E	International Taxation of Japan			○		○
	PFP5010E	Practicum at the National Tax Agency			○		
	PFP5110E	Practicum in Customs Administration I			○		
	PFP5120E	Practicum in Customs Administration II			○		
	PFP5130E	Practicum in Customs Administration III			○		
	PFP5210E	Intellectual Property Rights Enforcement at the Border			○		○
	ECO1000EB	Microeconomics I	○	○			
	ECO3100E	Public Finance	○	○		○	
	ECO4130E	Tutorial (PF)		○		○	
	GEN5020E	The World and the SDGs					○
II Highly Recommended Elecive Courses	ECO1060EA	Macroeconomics I	○	○			
	ECO2000EA	Microeconomics II	○	○			
	ECO2020EB	Government and Market	○	○			
	ECO2720EB	Introduction to Applied Econometrics		○		○	
	ECO3110E	Fiscal Reform in Japan			○		○
	ECO3130E	Economics of Tax Policy	○	○		○	
	ECO3160E	Reform of Economic Policy in Japan			○		○
	ECO3400E	International Trade	○	○			
	ECO3840EB	Development Economics	○	○			
	PAD2560E	Human Resources Management		○			○
	PFP2500E	Multilateral Trading System and Customs Administration		○	○		
III Elective Courses	ECO1600E	Monetary Economics (Money and Banking)	○	○			
	ECO2060EA	Macroeconomics II	○	○			
	ECO2790E	Data Science for Public Policy		○		○	
	ECO2760E	Applied Time Series Analysis for Macroeconomics		○		○	
	ECO2770E	Applied Econometrics		○		○	
	ECO2780E	Applied Econometrics Practice		○		○	
	ECO3000E	Mathematics for Economic Analysis	○				
	ECO3104E	Political Economy	○				○
	ECO3200E	Economics of Law	○	○			
	ECO3710E	Time Series Analysis		○		○	
	ECO3860E	Development History of Asia: Policy, Market and Technology					○
	PAD2670E	Public Expenditure Management			○		
	MOR1050EA	Introduction to Data Science I		○		○	
	MOR2050E	Introduction to Data Science II		○		○	
		Selected Topics in Policy Studies I - IV					○
		Courses not listed in this table					○
X Others	LAN0300E	Introduction to Academic Research				○	
	LAN0310E	Introduction to Academic Writing				○	
	LAN0320E	Policy Paper Tutorial				○	