

福山大学大学院 経済学研究科

学力試験問題等

受験番号	受験者氏名	採点

令和7年度福山大学大学院経済学研究科
一般入試（第二次）

試験問題（会計学）

令和7年1月23日

令和 7 年 1 月 23 日 木曜日

(注) 筆記用具以外の持込品 ☒ 1. なし 2. あり (

- ・重要性の原則について論じなさい。

令和 7 年度大学院経済学研究科 一般選抜（第二次）会計学 解答例及び出題意図

・解答例

企業会計原則における位置づけと実務上の応用を説明し、IFRS における重要性概念との違いを述べ、自らの考察を加える。

・出題意図

基本概念の理解、国際的視野、発展的考察力を確認する。

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令和 7 年度福山大学大学院経済学研究科
一般入試（第二次）

試験問題（国際経済学）

令和 7 年 1 月 2 3 日

International Economics

Please select and answer four (4) of the following questions:

1. Explain how the Gravity Model of Trade affects global trade
2. What is comparative advantage? Use a real world example to explain this theory
3. Donald Trump has said that he would like to use tariffs to reduce America's trade and fiscal deficits. Describe how Tariffs might affect the American economy.
4. How does attracting Foreign Direct Investment (FDI) affect development in developing countries? What are the merits and demerits?
5. Explain the concept of Global Value Chains and how developing countries should approach trade as they gain knowledge.
6. What is import substitution? Under what conditions might it be useful or harmful for a developing country?
7. Explain about purchasing power parity theory and the law of one price. How does it affect foreign exchange rates?
8. What was the Bretton Woods Agreement and how did it change with the Nixon Shock in 1973?
9. What are the advantages and disadvantages of using a fixed exchange regime compared to a floating-exchange rate regime?
10. Please explain about one (1) of the following crises: 1997 Asian Financial Crisis, 2009 European Sovereign Debt Crisis, 2007-8 Global Financial Crisis

This entrance exam is intended to assess whether a student can describe their field of research in English. Perfect grammar is not required, but the underlying International Economics principle should be communicated clearly.

Exam takers are not expected to be able to communicate in English about all aspects of International Economics in English, but rather their own narrower field within International economics. As such, choice is available in the questions they can answer.

1. Gravity model

- a. A function of the size and distance of the trading partner
- b. The size is generally regarded as the GDP of the trading partner, but may also involve military or political strength
- c. The distance is not only the physical distance as measured in km, but also cultural, linguistic, and legal distances as identified by Hofstede

2. Comparative Advantage

- a. The idea that specialization can lead to more output. I.e. not dividing the pie in a different way, but expanding the pie.
- b. Important to identify a specific example: Mexico producing avocados and New Zealand producing butter, for example

3. Tariffs

- a. Tariffs lead to inflation
- b. Tariffs are generally paid for by the domestic consumers of the country imposing the tariffs
- c. Tariffs are generally regarded to be growth reducing

4. FDI

- a. Attracting FDI is largely regarded as a positive outcome for developing nations because of increased economic activity and technology transfer
- b. Foreign firms employ domestic workers, providing jobs
- c. Those domestic workers working at foreign firms gain not only salary but also the knowledge of how that firm makes its products. This is considered an effective method of technology transfer. Poland is a current example of the success of this.

5. GVC

- a. Participation in GVCs allows developing nations to join the modern economy. If the products produced in a developing country cannot be sold abroad, this is a signal that the domestic industry is not competitive.
- b. Developing countries should seek to move up the value chain to maximize the captured value of the industries they participate in.
- c. Producing simple products adds much less value to a country than producing complicated products, in general.

6. Import substitution

- a. The practice of producing domestically what is already being produced abroad.
- b. While effective at increasing employment in the short-run, in the long run it usually leads to uncompetitive and inefficient domestic industries.
- c. Automakers behind the iron curtain before the fall of the Berlin Wall are an example of this.

7. PPP

- a. A Big Mac has the exact same ingredients in every country in which it is sold. Therefore it should have the same price.
- b. $(\text{Big Mac price in country A}) \div (\text{Big Mac price in country B})$ is the implied foreign exchange rate between countries A and B

- c. In the medium to long run, the implied foreign currency exchange rate and the implied foreign exchange rate should converge.

8. Bretton Woods

- a. The nations of the world desired to avoid some of the economic shocks that helped lead to the onset of global conflict
- b. Held in Bretton Woods New York, the leaders of the countries agreed to make the US Dollar the global reserve currency and fix their currencies to the dollar.
- c. In turn the US agreed to exchange a fixed amount of gold for each dollar it was given.

9. Fix versus floating exchange rate regimes

- a. In both cases, a free flow of capital OR a sovereign monetary policy are possible, but only in the case of a floating rate regime are both possible.
- b. Fixed rate regimes save on foreign exchange costs, thus improving trade conditions. Floating regimes allow for a free flow of capital and sovereign monetary policy.
- c. Within the Euro and trade between Euro and non-Euro are good examples

10. Crises

- a. 1997 AFC
 - i. Mismatch between cash outflow (debt repayment) and inflow (infrastructure dividend) in terms of both currency and term
 - ii. Countries involved and outcomes
- b. 2009 Euro Debt Crisis
 - i. Misvaluation of PIGS credit spreads led to over borrowing and inability to repay debts
 - ii. Crisis onset helped by the Lehman shock and focus on sovereign debt after the WFC
- c. 2008/9 WFC

- i. MBS demand led to over lending and creation of new financial products that were irrationally rated by Moody's etc.
- ii. Market participants thought that they were insured, except almost all were back by the same insurer AIG, who was selling unregulated insurance multiple times the value of its own assets

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令和 7 年度福山大学大学院経済学研究科
一般入試（第二次）

試験問題（日本語）

令和 7 年 1 月 2 3 日

問題 1

次の文章は、Bloomberg の 2025 年 1 月 8 日の記事である。これを読み、問題に解答せよ。

トランプ次期米大統領は 7 日、政権 2 期目の間に風力発電所の建設を認めない方針を打ち出す考えを示した。現在計画中の大規模風力発電プロジェクトの存続が脅かされている。

トランプ氏はフロリダ州パームビーチの私邸「マールアラーゴ」で記者会見し、「風力発電所は一切建設しないという政策を打ち出すつもりだ」と述べ、反風力発電の主張を繰り返した。

同氏は大統領就任初日に風力発電所を標的とした大統領令を發布すると公約しており、かねて風力発電への反感を示してきた。しかし、7 日の発言はこれまでで最も激しいものとなった。

トランプ氏は大統領就任により、米国沿岸で計画されている巨額洋上風力発電プロジェクトや、連邦政府所有地に建設予定の風力発電所の承認に関して広範な権限を持つことになる。

この日、トランプ氏は風力発電について、コストがかかり過ぎる上に、環境やクジラに有害だと主張した。特にニュージャージー州沖に 200 基の風力タービンを設置する計画に言及して批判した。これが EDF リニューアブルズとシェルが進めているプロジェクトを指していることは明らかであり、ほかにアバングリッドやオーステッド、インベナジーの風力発電プロジェクトも存続が脅かされる恐れがある。

トランプ氏は「彼らは米国の景観を損ねる。誰も望んでおらず、非常に割高だ」と述べた。

スコットランドのアバディーンにある自身のゴルフコースの沖合に風力発電所を建設するプロジェクトに反対してきたトランプ氏は長年、風力発電を非難してきており、風力タービンががんを引き起こすという誤った主張を繰り返していた。これに対し、クリーンエネルギー推進派は、トランプ氏の反風力政策は電気料金を上昇させ、米国の電力源を奪うことになるだろうと論じている。

ワイデン上院議員（民主）は「トランプ氏は米国のエネルギー需要を理解していない上に、自身のカントリークラブの近くに風力タービンが見えるのを嫌っているが故に、風力エネルギーに反対している」とし、「彼は全く時代に即していない」と指摘した。

President-elect Donald Trump said Tuesday he would seek to have a policy of having no wind farms constructed during his second term, threatening billions of dollars in planned wind projects.

“We are going to have a policy where no windmills are being built,” Trump said during a lengthy tirade against wind power during a press conference at his Mar-a-Lago resort in Florida.

Trump, who has vowed a first day executive order targeting wind farms, has long made no secret his disdain for the energy source. But his remarks Tuesday represented the sharpest threat yet from the incoming president.

As president, Trump will have broad authority over the approval of multi-billion dollar projects being planned off the US coast as well as wind farms proposed for large swaths of federal land.

Trump criticized the renewable energy source as being too expensive and harmful to the environment and whales. Trump in particular singled out a 200 wind turbine project planned off the coast of New Jersey, an apparent reference to a project being developed by EDF Renewables Inc. and Shell PLC. Other companies whose wind projects could be under threat include Avangrid Inc., Orsted AS, and Invenergy LLC.

“They litter our country,” Trump said. “Nobody wants them and they are very expensive.”

Trump, who has fought against a wind project within view of his golf course in Aberdeen, Scotland, has long decried the energy source, and has even falsely claimed wind turbines cause cancer. Backers of the clean energy source said Trump’s anti-wind policy would raise electricity costs and take away an American source of power.

“Trump is against wind energy because he doesn’t understand our country’s energy needs and dislikes the sight of turbines near his private country clubs,” said Senator Ron Wyden, an Oregon Democrat. “He is completely out of touch.”

問1 トランプ氏が風力発電所の建設に反対する理由を説明しなさい。(25点)

Explain why Trump is against building wind farms.

問2 ワイデン上院議員の考えと、トランプ氏への批判をまとめなさい。(25点)

Summarize Senator Wyden's views and criticism on Trump.

問題 2

次の文章は、『令和 6 年度 年次経済財政報告』（内閣府 令和 6 年 8 月）の記述の抜粋である。これを読み、問題に解答せよ。

第 2 章 人手不足による成長制約を乗り越えるための課題

企業の人手不足感が高まる下、転職市場が拡大し、それに伴う人材獲得競争が激化。

企業は賃上げと省力化投資を強化。省力化投資は労働生産性を高める。

有効求人倍率は、建設・介護で 4 倍と人手不足感が高い一方、事務職は 0.4 倍。

事務職の業務は AI 等で代替の可能性があり、リ・スキリングが一層重要。

外国人労働者は雇用者の 3.4% まで増加。日本人労働者との賃金差は、勤続年数など条件を揃えると 7 % まで縮小。日本で長く働く高スキル労働者は賃金が高く、定着支援が重要。

第 3 章 ストックの力で豊かさを感じられる経済社会へ

日本の高齢者は、主要先進国の中で男女ともに労働参加率が高く、65 歳を超えて働く意欲を持つ高齢者は増加。就業調整を行わないことによる生涯所得の向上効果の周知や、各種制度の見直しが重要。

定年後の高齢雇用者の賃金水準については、定年前の 8 割以上とする企業が増加しており、現在、企業の約 40% を占める。

Economic White Paper 2024(Annual Report on the Japanese Economy and Public Finance)

Chapter 2. Overcoming Growth Constraints Due to Labor Shortages

Labor shortages in corporations reached a record high level, with the increase in career-changers and the fiercer competition for talent. Corporations strengthen wage hikes and labor-saving investment against labor shortages.

Labor-saving investment contributes to improved labor productivity.

Job opening to application ratios are higher for construction workers and caregivers amid the labor shortage, while the ratio is 0.4 for clerical workers .

Reskilling is increasingly important since clerical worker's jobs are potentially substituted by AI.

Foreign workers have increased, accounting for 3.4% of total employees. The wage gap with Japanese workers is reduced to 7% by controlling various attributes. Wages of skilled workers living in Japan for a long period is higher than those of Japanese counterparts.

Chapter 3. Utilizing Assets Toward an Enriched Socio-Economy

Labor participation rates of the elderly in Japan, both male and female, stand out among the major advanced economies .

People willing to work beyond 65 are increasing . It is essential to inform people of how not adjusting employment affects lifetime income and to review various systems.

The ratio of companies that set the wage level after mandatory retirement age (teinen) above 80% of the pre-retirement wage increased to around 40%.

問1 人手不足を乗り越える方策について説明しなさい。(25点)

Q1 Explain how Japanese companies try to overcome labor shortages.

問2 日本の高齢者の就業状況について説明しなさい。(25点)

Q2 Explain the situation of employment of the elderly in Japan.

令和7年度大学院経済学研究科 一般選抜（第二次）日本語 解答例及び出題意図

・解答例

問題1

問1：

トランプ氏はかねてから風力発電への反感を示してきた。彼は、風力発電はコストがかかり過ぎ、環境やクジラに有害だと主張する。

風力発電は米国の景観を損ね、非常に割高だと批判する。風力タービンががんを引き起こすという誤解も持つ。

問2：

トランプ氏が米国のエネルギー需要を理解していない上に、自分のカントリークラブのそばに風力タービンが見えるのがいやで、風力エネルギーに反対していて、時代に合っていない。

問題2

問1：

転職市場の拡大、賃上げと省力化投資の強化。

事務職業業務のAIによる代替化及びリスクリング

外国人労働者の雇用拡大。

問2：

日本の高齢者は、主要先進国の中で男女ともに労働参加率が高く、65歳を超えて働く意欲を持つ高齢者は増加。

定年後の高齢雇用者の賃金水準については、定年前の8割以上とする企業が増加しており、現在、企業の約40%を占めている。

・出題意図

日本語の読解能力を評価する。