

My short-term career goal is to qualify as a certified accountant. I would like to study management accounting at university, specializing in transfer price taxation. After completing my graduation at university, I aim to work for an accounting firm and possess expertise on international tax services and a broad spectrum of experience. Ultimately, I wish to serve as a transfer price consultant for companies, which are engaged in overseas operations, on matters of risk quantification and documentation. Moreover, in cases where constant transfer pricing risks are expected while sustaining the existing transfer pricing strategy, I aim to suggest appropriate transfer price guidelines and relevant new strategies. I wish to assist in risk aversion faced by companies. One of the keys to business growth is overseas advancement to countries with potential for economic development. However, it is necessary to identify the implied risks in order to ensure smooth overseas advancement. I believe that such analyses will contribute to the enhancement of the Japanese economy.

Recently, the economic depression has led to economic crises worldwide; the crises are not merely limited to management issues but they also include the deep-seated problems of managing transfer price and profit allocation methods and the correspondence of cross-border transfer price taxation in global companies. Last year, Toray Industries, Inc., a major fiber maker had back taxes of around 5 billion yen levied by the Tokyo Regional Taxation Bureau against its business with affiliate companies in France and the U.S.A. Companies with back taxes incur implications related to their financial statements as well as company image. It brings them immeasurable damage. In addition, last March, the Japanese government institutionalized documentation policy and it is now imperative that companies take appropriate measures toward transfer pricing. I conducted research on the risk analysis and benefit optimization methods pertaining to the risks of transfer pricing, including intangible assets; I also addressed the role of adjusting means in inner managements.

Furthermore, after graduation, I aspire to work for an accounting firm possessing advanced knowledge of international taxation, where I will have the opportunity to address issues of expanding business internationally. I have a broad spectrum of experience related to quantifying business productivity and performance evaluation of overseas affiliated firms, system reporting to headquarters, exchange risks, tax risks, and so on. I have acquired broader knowledge and understanding of taxation after settling a number of taxation-related problems and my specialization in price taxation. Finally, I aim to be a tax price consultant with proficiency in not only tax problems but also management.

My focus will be on improving my presentation skills and financial analysis ability. After graduating from university, I had worked for an IT company, where I improved such skills through business

operation. Recently, IT has been closely connected with administrative strategy and there has definitely been a clear shift in the companies contemplating IT investment. Companies have begun considering the leveraging of IT solutions with a shift in strategy. While companies are more likely to select IT investment after ensuring a steady consistency between efficiency of investment and improving business valuation, in order to meet customer expectations, it is imperative that they acquire an overall understanding of clients between existing conditions and company goals.

In sum, companies need to conduct financial statement analyses. Companies' goals for their clients are quantitative ones, and these are based on the financial statements that illustrate the existing situation. I analyze and understand financial statements and interpret company strategies, disadvantages and advantages, management risks, and underlying business opportunities and dangers. I acquired clients by suggesting not only IT solutions but also developing sales goals based on management strategies. Moreover, I make presentations based on hope. Numerous companies are interested in cost cutting and performance enhancement. I calculate labor costs, system maintenance costs, system development, and so on, on the basis of financial statements; thereafter, I check each cost and gradually analyze each company's pattern. Then, I quantify how profit changes occur after the introduction of our system. Furthermore, I quantify the change of their efficiency and profit performance so that clients recognize profit-earning opportunity losses incurred thus far and bottom-line growth for the future. In this manner, I have continually succeeded in encouraging people to buy our system.

I formulated a hypothesis from various angles and examined after read risks on the basis of limited information from companies' financial statements. This experience will help me conduct case studies. I possess advanced skills with regard to directing a solution by structuralizing problems and identifying crucial problems in opposing opinions. In the field of transfer price taxation, I maintain a keen interest in the headlines in Japan so that I can contribute to class activities by bringing up a number of topics for discussion.

Recently, tax risks without tax management and exchange risks are growing forms of risks, and they impact current-term combinatorial profit. With rapid globalization, the need to manage tax risks has increased, especially in terms of transfer price. Europe is ahead of Japan with regard to managing transfer prices through documentation etc. I believe that studying this aspect in the UK will be beneficial for me, and I will dedicate efforts to urge the EU to contribute to the expansion of Japan's national interest.

I wish to pursue an MSc degree in development studies at *** University to acquire the analytical grounding necessary for a career in the field of economic development. My long-term goal is to contribute to the growth of the local and regional economies of developing countries with a view to permanently liberate them from poverty, as a project officer at the UN or another related organization. My undergraduate education in the field of development and work experience at *** Corporation a giant general *** company, has greatly influenced the shaping of my career goal.

In my development studies classes at college, I was impressed by the success story of a village in Senegal, which was an example of a self-reliant effort having resulted in local economic development. The standpipe installed in the village by the Japan International Cooperation Agency (JICA) had broken down. The villagers came together in a self-management effort to generate revenue to fix (maintain) the standpipe, and also this helped them begin a new poultry farming business, by which their local economy has developed and the villagers' standard of living has risen. After learning about success stories such as the Senegalese one, I thought that for developing countries to be permanently rid of poverty, acquiring a business ability that helps them create wealth on their own might be effective. This thought led me to believe that understanding the relationship between business and society was a necessity. While looking for a job, I realized that the insurance industry in particular had a tendency of providing their companies' services to the society through CSR, and some multinational corporations have entered into developing countries' markets. The business model attracted my interest.

After graduation, I started working for *** Co., Ltd., a *** company with a domestic market share being the first of its kind. Our Group has established a combined company, *** Co Ltd., with an Indian local corporation, ***, in India to provide weather insurance services for Indian farmers, and we regard this business to be a part of our CSR efforts. By providing insurance services to farmers, the company contributes to the stability of the farmers' incomes, which are subject to meteorological disasters, and by offering insurance management systems in the local area, it also creates employment opportunities in the developing country. In order to evade the saturation in the domestic general insurance market, one of the aims of the business model is to enter the markets of developing countries, where the insurance market is not sufficiently developed, thus generating new avenues to gain profit.

Through my work experience, I have come to believe that such a business creates a win-win situation for both the multinational corporation and the developing country. If this business is run effectively, the developing country could sustainably develop its economy with a certain level of accuracy. Therefore, I would like to learn about the dynamism of the urban economy and pursue the

strengthening of a desirable relationship between developing countries and multinational companies venturing into the developing countries.

I am confident that my negotiation and project management skills gained through business experience will enable me to contribute to my class and help me achieve my career goal. After joining the company, I was engaged in the dispute solution of automobile accidents for two years.

As an agent of our company's contractors, who have encountered automobile accidents, I negotiated with the opponents of each of the accident victims and ensured that more than 700 disputes over automobile accidents per year were settled through amicable compromises. Because it was necessary to judge the direction of negotiations according to the attitudes of the opponents, I astutely gauged the personalities of the opponents and forged negotiations after preparing a few scenarios for settlement, by which I flexibly corresponded with the opponents and concluded various negotiations. This insight, negotiation skills, and prompt tactfulness gained from the experience of car accident disputes will help me maneuver my fellow student's opinions to enhance team performance. Further, in the development field, this skill will contribute to the creation of a partnership between a local sector in the developing country and a multinational company.

Since my third year in the company, I have been engaged in projects aimed at revising the business management system. I have managed some of these projects as a project leader. As regards my project planning skills, I divided a long-term project into phases, and after the completion of a phase, we reviewed the overall picture of the project developing it more efficiently in order to accelerate the planning process and achieve our goal. It will help me actively participate in class. Also, my professional project management experience will contribute to my future endeavors in developmental work, particularly, city planning.

In order to contribute to local economic development in developing countries as well hone my skills, I need to acquire analytical economic skills and experience in developmental theory. The MSc course in Development Studies at *** University offers both theoretical and practical knowledge, which is ideally suited to my needs and will help me prepare for my career goal. The various subjects related to the developing of local and regional economies offered by your faculty rouse my interest. This knowledge will compensate for my lack of professional knowledge and field experience in the sphere of economics. After graduation, I would like to work with the UNDP to enhance the economies of developing countries by supporting the establishment of a win-win relationship between multinational corporations and developing countries.

社会人・ビジネス専攻

My short-term goal is to be a manager with a wide perspective and the ability to make the right decisions, and my long-term goal is to advance human resource development and growth. Toward this end, I need to achieve the following.

1. Learn the fundamentals of business management
2. Understand the different cultural backgrounds and circumstances
3. Create a comfortable workplace environment and satisfying work opportunities

1. Learn the fundamentals of business management

I have a unauthorized approach toward management, as described below. In order to make the right decisions in a situation, I need to develop a systematic and multidirectional perspective. I developed clinical data management systems for clinical research operations at ***. Owing to my communication skills, I was appointed to the data management department in *** a renowned leading company that supports the clinical trials of pharmaceutical companies. Clinical research organization is a new business service and we built up the base operations with the expertise of each member. I documented the process for developing and maintaining the systems and training users in operating the systems.

A few years later, I decided to join the clinical data management department. I was appointed as the department's manager but the department became to work on the verge of closing down. During this period, I thought of ways to make profit by using our resources. The software used in data management in clinical trials is limited and expensive (*** million/year). Our company entered into a long-term contract for using the software. As a result of the long-term contract, the cost of using the software was lower than that incurred by other companies. I proposed that the software be rented to other companies. I was responsible for reentering into a contract with the vender, selecting the companies to which we wished to rent, and taking them through the lending process. As a result of this, we converted our costs to profits. An MBA would allow me to devise ways to make more profit or develop the necessary skills to make prompt business decisions like lending or renting.

Owing to my achievements in the clinical data management department, I was transferred to a laboratory team that reported test results and provided new services. In clinical trials, laboratory tests are required to determine a patient's health. At least 20 tests were conducted in a visit; therefore, if 200 patients visited 5 times, we would prepare 20,000 reports. We were required to prepare clear and easy-to-understand reports. It is important to achieve the right balance between the client's requirement and the costs involved. I realized that in order to maintain the quality and improve the process of the operation, it was necessary to collect information and assess each situation. It is important to gather information on the factors in play in every situation right from the initial business

stages to its operation and its dissolution. Therefore, I wish to learn the fundamentals of business management and develop the necessary skills to analyze the issues.

2. Understand the different cultural backgrounds and circumstances

Different countries have different lifestyles, cultures, mindsets, and rules. It is especially important to recognize these differences in the business context. I have provided various kinds of services to domestic and global pharmaceutical companies, especially in clinical data management and reporting laboratory test results. The number of clinical trials has been increasing worldwide every year, thus increasing demand for laboratories. ***. focuses on collaborating with laboratories in Asia, and I was involved in coordinating the reporting operations for laboratories in Thailand, Taiwan, and Korea. It was difficult to understand the differences in operations because of the different rules governing them in each country. Although it is necessary to follow the regulations of a country, in a global study, it is also important to adapt the country regulation which the pharmaceutical company will need to apply approval for medicine. Further, the medical situation and extent of IT penetration differ among countries. Therefore, we need to formulate plans that are in keeping with the different situations. Of course, when faced with problems, we evaluated the situation and the on-site member worked earnestly to resolve the issue. It was difficult and challenging work. I want to improve my understanding of such essential cultural differences and develop skills so that I can take prompt actions to resolve the situation. Interacting with people from different countries will allow me to become more aware of the different cultural situations.

3. Create a comfortable workplace environment and satisfying work opportunities

Satisfaction is the key to improving our daily life, work, and society. We spend most of our time at work; therefore, it is important to increase the level of satisfaction at the workplace. This can be achieved by planning one's career, finding growth opportunities, and take initiatives. I wish to provide services that suit individual lifestyles with the aim of improving their quality of life.