

【一般選抜・A日程】

2026年度

2025年9月6日実施

## 大阪学院大学 大学院入学試験問題

法学研究科(修士課程)

[論文]

解答用紙の受験科目欄に「科目名」を記入のうえ解答すること。

出願時に申請した受験科目1科目を解答すること。申請した受験科目以外を解答した場合は、解答のすべてを採点の対象外とする。

租税法

租税法における法源について、『所得税基本通達』をはじめとする国税庁長官が発する「通達」(国家行政組織法14条2項ほか)の位置づけについても言及しつつ、論じなさい。

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英 語

No. 1

次の英文を読んでください。当事者には、2つのアクションの選択肢が提示されています。  
1つのアクションを選択し推奨した理由を英語で書いてください。

Suita Gakuin University Law School is a 3-year graduate school program whose mission is to train legal professionals. Ideally, graduates of Suita Gakuin University will pass one of the national examinations and become lawyers, tax accountants, judicial scriveners, or some other type of legal professional or expert. Each April, SGU admits between 40 to 50 new first-year students. About half of SGU's new students have continuing careers and work full-time jobs. To accommodate these students, SGU's class schedule is designed to hold classes on weekday evenings and on weekends. The new Dean of SGU's law school has asked the school's upperclassmen to plan an event to welcome next year's new first-year students. The students have proposed two plans. Write an argument in support of one plan rather than the other based on the following criteria:

Criteria 1: The welcome event should teach the new students about the history and traditions of SGU Law School. Without getting too serious, it should impress upon them the hard studies which are ahead of them, and that their goal is to become legal professionals.

Criteria 2: The event should help students gain a sense of unity and community, and it should give them a chance to meet and bond with other students, with faculty members, and with alumni. This is to help them form their own professional networks.

Plan 1: BBQ picnic event at a park near the Yodogawa River

This plan uses the services of a company which organizes BBQ picnics in the grassy park area alongside the Yodogawa River. The cost per person is 4000 yen, and the price includes cuts of beef, pork, and chicken, as well as corn, bell peppers, and sliced onions. The company provides the food in a cooler box as well as a grill with charcoal, knives, cooking thongs, paper plates, paper napkins, and paper cups. Guests must do their own cooking, but the

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[論 文]

英 語

No. 2

company sets up the tents, tables and folding chairs. The company also takes care of the clean-up after the picnic. Guests only need to bring their own drinks and throw away their trash. In the park, there is a water/sink station where guests can wash food, and there are portable toilets. In terms of limitations, the BBQ Picnic company does not provide refunds in the case of rainy weather, and events can only start after 10:00 a.m. and must finish by 4:00 p.m.

**Plan 2: Dinner party at the Rihga Imperial Hotel**

This plan involves having a "Stand-and-eat" dinner event at the Rihga Imperial Hotel in Osaka. The cost per person will be 10,000 yen, and the price includes a buffet-style service line featuring both Western and Asian cuisine items. One of the most popular items in this buffet is the roast beef, which is carved by a chef in front of the waiting guests. This party package also includes beer, red wine, white wine, and orange juice which will be served by a bartender at a drink station. This event would start at 6:00 p.m. and finish at 8:00 p.m. Because there are no chairs, it is hoped that participants will walk around and mingle with other students, teachers, and alumni.

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[小論文]

解答用紙の受験科目欄に「科目名」を記入のうえ解答すること。

小論文

日本では、ここ数年の間に少子化傾向が続いている。この傾向が2050年まで進んでいけば、もはや人口減少を阻止できない状態に陥り、やがては民族の消滅に向かうことが、統計上予測されている。

なぜわが国では、このような少子化傾向が生じ、回復へ向かわないのか、その原因と思われる問題を指摘し、その改善策について述べよ。

問題指摘では、問題を発見する力が問われている。少子化の良し悪しを分析するのではなく、社会で生じている事実の分析を行うこと。

また改善策の記述においては、必ずしも法理論的分析を求めるものではないが、問題分析の論理性と根拠の確かさが問われている。

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解答用紙に「科目名」と記入のうえ解答すること。

租税法

租税法の解釈においては文理解釈が基本とされ、類推解釈や拡大解釈は原則として認められないものと一般に解されてきましたが、そのように解されてきた理由を、「あらたに租税を課し、又は現行の租税を変更するには、法律又は法律の定める条件によることを必要とする。」と規定する日本国憲法84条との関係において論じなさい。

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〔論 文〕

英 語

No. 1

以下の事実パターンを読んでください。当事者には、2つのアクションの選択肢が提示されます。1つの行動方針を選択して推奨してください。答えを英語で書いてください。

Kumajima is a small island in the Touhoku region with a land area of about 4 square kilometers. About 200 people live on Kumajima, with most of them employed in the fishing or the farming industries. Despite the name "Kumajima", historically, there were no bears on Kumajima. The name of the island came from the fact that, for more than 200 years, about half of the island was owned by the wealthy Kumasaka family. The last living member of the Kumasaka family, Kumajiro Kumasaka, thought that "Kumajima" should have bears on the island, so in 2020, he bought two bears and kept them as pets. He allowed the bears to roam free on his half of the island during the day, and at night they slept in a shelter built especially for them. Many of the island's residents report that they have had frequent, close harmless encounters with the bears. A farmer said that the bears often surprise him from behind while he works in his vegetable garden. Others who are familiar with the bears boast of feeding the bears leftover fruits or vegetables. So far, the bears have not hurt any of the long-time island residents, and in fact seem quite comfortable with them.

Kumajiro passed away in January 2026. He has no surviving family, and his will leaves the Kumasaka properties to the village and people of Kumajima. The Kumajima village council must decide how to develop the island, but one big obstacle is the existence of Kumajiro's two pet bears.

Besides the Kumasaka family home and connected farm houses, there are no structures built on the Kumasaka half of the island. When the Kumasaka family was large, they maintained extensive apple orchards, and trees that produced nuts like acorns and chestnuts. Since the land is no longer actively farmed, Kumajiro's pet bears have roamed free and eat whatever they can find. Since Kumajiro's death, the bears have not returned to the shelter and have been seen all over Kumajima.

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〔論 文〕

英 語

No. 2

The village council has been given two plans. Write an argument in support of one plan rather than the other based on the following criteria:

Criteria 1: The village council wants to promote the development of the local economy. This may or may not include tourism activities.

Criteria 2: The village council wants to protect the safety of the island residents and preserve their peaceful and quiet lifestyle.

**Plan 1: Limit the numbers of tourists and teach them “bear safety”**

Under this plan, the Kumasaka home will be renovated and turned into a high-scale ryokan inn. The proponents of this plan say that a small number of high-paying, quality tourists will be better than large quantities of economy-class tourists. This plan involves small-scale ecotourism that would utilize the natural features of the island, and imagines Kumajiro's bears as becoming a key attraction. When tourists arrive on the island, they would receive an orientation that included warnings about Kumajiro's bears and rules about maintaining minimum distances and not trying to feed the bears. Proponents of this plan say that Kumajiro would have wanted the village to use his property in a way that benefited his bears.

**Plan 2: Remove the bears from the island**

Proponents of this plan say that, no matter how tame the bears may appear, they are by nature powerful beasts and always potentially dangerous. They fear that with a large number of strangers coming to the island, it would be only a matter of time before the bears hurt or kill a visitor. Proponents of this plan say that it is hard to predict how many tourists will come to the island and that they should take full advantage of any opportunities to build many accommodations for visitors. This plan would involve catching the bears and selling them to a zoo or other facility. If the bears cannot be easily captured, they can be eliminated by hunters.

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[小論文]

解答用紙に「科目名」を記入のうえ解答すること。

小論文

次の問いに答えよ。

「好きな絵画を購入して、自宅で自己のものとして鑑賞することと、美術館で自己のものではない名画を鑑賞することを対比して、人が『所有』する意味を分析せよ。

加えて、上記の問いを分析して得た自らの主張は、不動産や宝石を購入する行為でも該当するかどうかについて分析すること。」

必ずしも法的な分析を求めているわけではないが、問題意識の確かさと多角的な視点が論述に存在し、主張に対して論拠が示されていることが求められる。加えて、説得力のある論理に導かれた自らの見解が明確に示されているかどうか問われている。

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[小論文]

解答用紙の受験科目欄に「小論文」と記入のうえ解答すること。

小論文

次の問いに答えよ。

「約束(契約)は常に守らなければならないのか？」

必ずしも法的分析を求めているわけではないが、問題意識の確かさと多角的な視点が論述に存在し、主張に対して論拠が示されていることが求められる。加えて、説得力のある論理に導かれた自らの見解が明確に示されているかどうか問われている。