

Arifin Rosid, Ph.D., Ak., C.A.

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Personal

- Current position: senior officer, Directorate General of Taxation (DGT), Ministry of Finance
- Research interests: behavioural economics in taxation, tax administration, tax compliance
- Personal website: <https://arifinrosid.com>

Qualifications

- Bachelor Degree in Law, Indonesia Open University, *in progress* (2018 – present)
- Doctor of Philosophy (Ph.D.) in Taxation, School of Taxation and Business Law, UNSW Business School, UNSW Sydney, 2017
- Master in Financial Management, University of Narotama, 2006
- Bachelor Degree in Accounting, Faculty of Economics, University of Airlangga, 2001
- Diploma III in Taxation, STAN Prodip Keuangan, 1997

Professional appointment

- July 2018 – present: Head of Section, General Policy Impact, Directorate of Tax Potential Compliance and Revenue, DGT
- February 2018 – December 2018: Country lead author, *Tax Design and Administration in a Post-BEPS Era: A Study of Key Reform Measures in 16 Countries* project, Brisbane
- August 2017 – present: Senior officer at Head Office of the DGT
- July 2013 – July 2017: Senior staff on a four-year study assignment, Head Office of the DGT
- November 2015 – December 2016: Research Assistant, School of Taxation and Business Law, UNSW Business School
- October 2011 – July 2013: Head of General Section, West Denpasar Tax Office
- May 2011 – October 2011: Lecturer, Vocational Education Program in Taxation, University of Brawijaya
- July 2010 – October 2011: Lecturer, Faculty of Administrative Science, University of Brawijaya
- March 2010 – October 2011: Trainer of Tax Certification Training Program, Indonesian Institute of Accountants (IAI) & Faculty of Economics and Business University of Brawijaya
- April 2009 – October 2011: Seasonal Trainer, Finance Education and Training Agency (BPPK), Indonesian Ministry of Finance
- March 2009 – July 2011: Undergraduate Thesis Supervisor, Faculty of Economics, University of Brawijaya
- October 2008 – November 2010: Trainer, Government Financial Accountability Acceleration Program (PPAKP), Secretariat General of Indonesian Ministry of Finance
- March 2007 – October 2011: Tax Dispute Reviewer, East Java III Regional Tax Office

- November 2004 – March 2007: Supervisor, Tax Audit and Investigation Administration Section, East Java II Regional Tax Office
- December 1997 – November 2004: Tax Auditor and Tax Bailiff, Gresik Tax Office

Awards/achievements

- 2018: the First Winner, 8 Minutes Thesis Challenge, Finance and Education Training Agency (BPPK), Ministry of Finance of the Republic of Indonesia
- 2016: the Best PhD Student Paper, the 28th Annual Australasian Tax Teachers Association (ATTA) Conference, Sydney, Australia
- 2012: Awardee, Scholarship Program for Strengthening Reforming Institutions (SPIRIT), fully funded by the World Bank
- 2011: the Most Professional Employee Award, East Java III Regional Tax Office
- 2011: the Most Favourite Employee Award, East Java III Regional Tax Office
- 2010: the DGT's Employee Achievement Award 2010, Head Office of DGT
- 2006: the Best Student of Masters of Management, Postgraduate Program, Narotama University
- 2006: the Highest Score of Rank Upgrading Adjustment Examination Grade VI (UPKP VI – for Master degree holder), Indonesian Ministry of Finance
- 2003: the Highest Score of Rank Upgrading Adjustment Examination Grade V (UPKP V – for Bachelor degree holder), Indonesian Ministry of Finance

Publication/conference papers

- August 2017: 'Perceptions of corruption and tax compliance behaviour: Policy implications for developing countries', *Bulletin of Indonesian Economic Studies (BIES)*, DOI: 10.1080/00074918.2017.1364349 (with Professors Chris Evans and Binh Tran-Nam)
- April 2017: 'Perceptions of corruption and tax compliance behaviour: Policy implications for developing economies', selected paper presented at the *5th Annual Tax Administration Research Centre (TARC) Workshop*, TARC, University of Exeter Business School, Exeter, UK (with Professors Chris Evans and Binh Tran-Nam)
- April 2017: 'Perceptions of corruption and tax compliance behaviour: Policy implications for emerging economies, paper presented *Tax and Corruption Symposium: An Asia Pacific Perspective*, Sydney, Australia (with Professors Chris Evans and Binh Tran-Nam)
- November 2016: 'Do perceptions of corruption influence personal income taxpayer reporting behaviour? Evidence from Indonesia', *eJournal of Tax Research*, vol. 14, no. 2, pp. 387 – 425 (with Professors Chris Evans and Binh Tran-Nam)
- October 2016: 'Broadening tax base: Opportunities and challenges post-amnesty', presentation delivered at the *Tax Amnesty: What Next Seminar, Indonesian Fiscal and Tax Administration Association (IFTAA)*, Malang, Indonesia
- July 2016: 'Perceptions of corruption and tax compliance behaviour: Policy implications for Indonesia', paper presented at the *13th Indonesian Regional Science Association (IRSA) International Conference*, Malang, Indonesia (with Professors Chris Evans and Binh Tran-Nam)
- May 2016: 'To get more people to pay taxes, Indonesia should stamp out corruption by officials at the top', article published on *The Conversation* (with Professors Chris Evans and Binh Tran-Nam)

- May 2016: 'Perceptions of corruption and personal income taxpayer reporting behaviour: Evidence from Indonesia', paper presented at the *1th Indonesian Student Association of Queensland University of Technology Annual Colloquium (ISAQAC)*, Brisbane, Australia
- March 2016: 'Do perceptions of corruption influence personal income taxpayer reporting behaviour? Evidence from Indonesia', paper presented at the *12th International Conference on Tax Administration*, Sydney, Australia (with Professors Chris Evans and Binh Tran-Nam)
- October 2015: 'Perceptions of corruption and intentional underreporting behaviour: An empirical study', poster presented at the *UNSW Business School Student Research Fair 2015*, Sydney, Australia
- September 2015: 'Do perceptions of corruption affect taxpayers to intentionally underreport their income tax? An empirical study of Indonesia', poster presented at the *UNSW Business School Student Research Fair 2015*, Sydney, Australia
- January 2015: 'Do perceptions of corruption influence personal income taxpayer reporting behaviour? Preliminary evidence from Indonesia', paper presented at the *28th Annual Australasian Tax Teachers Association (ATTA) Conference*, Sydney, Australia (awarded as the 'Best PhD Student Paper')

Referee reports and academic conferences

- 2018: Simposium Nasional Keuangan Negara (SNKN-*national symposium on public finance*); the Asia-Pacific Research in Social Sciences and Humanities Conference (APRISH)
- 2017: eJournal of Tax Research (eJTR); Journal of Accounting and Taxation
- 2016: Australian Tax Forum (ATF)
- 2015: eJournal of Tax Research (eJTR)

Training/workshops/conferences

- July 2018: *Understanding Statistical Analysis for Tax Policy Model*, the Abdul Latif Jameel Poverty Action Lab Southeast Asia (J-PAL SEA)
- November 2017: *Re-entry Program: Reaching the Greatest Potential*, PPSDM, Finance Education and Training Agency (FETA), Ministry of Finance of the Republic of Indonesia, Jakarta
- October 2017: *Synergy of Taxation and Custom Reforms*, Ministry of Finance of the Republic of Indonesia, Jakarta
- April 2017: *Tax Administration Research Center (TARC) 5th Annual Workshop*, University of Exeter Business School, Exeter, UK
- November 2016: *Reconstructing Indonesian Tax Curriculum*, National Workshop, Indonesian Institute of Accountants (IAI) & Faculty of Economics and Business University of Brawijaya, Malang, East Java
- July 2016: *Demographic Change and Regional Development*, the 13th Indonesian Regional Science Association (IRSA) International Conference, Malang, Indonesia
- April 2016: *Global Trends and Developments in Service Delivery*, International Tax Administration Conference, UNSW Business School, Sydney, Australia
- February 2016: *Presenting with Confidence*, National Institute of Dramatic Art (NIDA), Sydney, Australia
- December 2015: *Comparative Tax System*, School of Taxation and Business Law, UNSW Business School, Sydney, Australia

- November 2015: *Workshop in Experimental Methods: The Replicability Crisis in the Social Sciences and How to Address it*, UNSW Australia Experimental Research Laboratory, Sydney, Australia
- October 2015: *East Meets West Tax Research Workshop*, School of Taxation and Business Law, UNSW Business School, Sydney, Australia
- February 2015: *Qualitative and Quantitative Data Analysis: Theories and Practices*, University of Airlangga, Surabaya, Indonesia
- October 2014: *Excel Fu: Excel for Researchers*, Graduate Research School, UNSW, Sydney, Australia
- April 2014: *Building Trust in Tax Administration: Leadership, Accountability and Integrity*, International Tax Administration Conference, Australian School of Business, UNSW, Sydney, Australia
- July 2013: *Research Methods in Taxation and Business Law*, School of Taxation and Business Law, UNSW Business School, Sydney, Australia
- April 2013: *Tax Extensification Management*, Center for Tax Education and Training, Finance and Education Training Agency (FETA), Indonesian Ministry of Finance
- March 2013: *Employee Expenditure Management*, Center for Tax Education and Training, Finance and Education Training Agency (FETA), Indonesian Ministry of Finance
- March 2012: *Investigation into Employee Discipline Violations*, Finance and Education Training Agency (FETA), Indonesian Ministry of Finance
- March 2009: *Country Focused Training on Modernization of Tax Administration*, Japan International Cooperation Agency (JICA), Tokyo, Japan
- November 2008: *Exploring the Dark Side and Strengthening the Bright Side of Accounting*, International Accounting Seminar, Faculty of Economics, Brawijaya University, Malang, Indonesia
- May 2008: *Structural Equation Modelling (SEM) in Customer Satisfaction Research*, Magister Management of Technology, Institute Technology of Sepuluh Nopember (ITS), Surabaya, Indonesia
- April 2008: *Training of Trainers Government Financial Accountability Acceleration Program (PPAKP)*, Secretariat General of Ministry of Finance of Republic of Indonesia, Jakarta, Indonesia
- November 2007: *Tax and Education*, National Taxation Seminar, Brawijaya University, Malang, Indonesia

Teaching/Public Lecture Experiences

- February 2018: *Focus Group Discussion on Tax Compliance*, PKAPBN, Fiscal Policy Office (BKF), Ministry of Finance of the Republic of Indonesia, Jakarta
- January 2018: *Research Dissemination for SPIRIT Wold Bank Scholarship Awardee*, PPSDM, Finance Education and Training Agency (FETA), Ministry of Finance of the Republic of Indonesia, Jakarta
- December 2017: *Contemporary Taxation*, Diploma IV, PKN STAN, Jakarta
- November 2017: *Sharing Session Workshop SPIRIT and PHRD IV Scholarship Program*, Ministry of National Development Planning of Indonesia, Jakarta
- October 2017: *Post-tax amnesty era: How to make it a fresh start*, Tax Café 7, Center for Indonesia Taxation Analysis (CITA), Jakarta

- November 2016: *Tax Administration Reform Post Tax Amnesty*, National Seminar, Faculty of Economics and Business, Brawijaya University, Malang, Indonesia
- July 2010 – October 2011: *Accounting Principles*, Faculty of Administrative Science, University of Brawijaya, Malang, East Java
- April 2010: *Value Added Tax Aspects on PDAM Products*, Badan Pendukung Pengembangan Sistem Penyediaan Air Minum (BPP SPAM) – Indonesian Ministry of Public Works, Sahid Montana Hotel Malang, East Java
- March 2010 – October 2011: *Corporate Income Tax*, Tax Certification Training Program, Indonesian Institute of Accountants (IAI) & Faculty of Economics and Business University of Brawijaya, Malang, East Java
- March 2010 – October 2011: *Tax Audit*, Tax Certification Training Program, Indonesian Institute of Accountants (IAI) & Faculty of Economics and Business University of Brawijaya, Malang, East Java
- March 2010: *General Provision and Procedures in Taxation*, Diklat Teknis Substantif untuk Pemerintah Daerah, Balai Diklat Keuangan (BDK) IV, Badan Pendidikan dan Pelatihan Keuangan (BPPK) – Indonesian Ministry of Finance, Malang, East Java
- February 2010: *Risk Management*, Diklat Teknis Substantif Spesialisasi Juru Sita Pajak Negara (JSPN) (for tax bailiff) Batch 2, BDK IV, BPPK – Indonesian Ministry of Finance, Malang, East Java
- January 2010: *Risk Management*, Diklat Teknis Substantif Spesialisasi Juru Sita Pajak Negara (JSPN) (for tax bailiff) Batch 1, BDK IV, BPPK – Indonesian Ministry of Finance, Malang, East Java
- July 2009: *Application of Sistem Informasi Manajemen dan Akuntansi Barang Milik Negara (SIMAK-BMN)*, Government Financial Accountability Acceleration Program (PPAKP), Indonesian Ministry of Finance, Sahid Hotel Surabaya, East Java
- June 2009: *Accounting Principles*, Government Financial Accountability Acceleration Program (PPAKP), Indonesian Ministry of Finance, Sahid Hotel Makasar, North Sulawesi
- June 2009: *Accounting Principles*, Government Financial Accountability Acceleration Program (PPAKP), Indonesian Ministry of Finance, Sahid Hotel Surabaya, East Java
- March 2009: *Tax Accounting*, Diklat Teknis Substantif Dasar II Tingkat Sarjana (for new bachelor degree entrant), BDK IV, BPPK – Indonesian Ministry of Finance, Malang, East Java
- February 2009: *The Main Changes of Income Tax Law Number 36 of 2008*, Faculty of Economics, Merdeka University of Malang, East Java
- February 2009: *Financial Statement Analysis*, Diklat Teknis Substantif Spesialisasi (DTSS) Account Representative, BDK IV, BPPK – Ministry of Finance, Malang, East Java
- January 2009: *Financial Statement Analysis*, Diklat Teknis Substantif Spesialisasi (DTSS) Account Representative, BDK IV, BPPK – Indonesian Ministry of Finance, Malang, East Java
- December 2008: *Income Tax Seminar*, Faculty of Economics, University of Brawijaya, Malang, East Java
- Desember 2008: *Tax Dispute Settlement Mechanism*, Pendidikan dan Latihan Keahlian Hukum (PLKH), Laboratorium Hukum, Faculty of Law, University of Muhammadiyah Malang (UMM)
- November 2008: *Financial Statement Analysis*, Diklat Teknis Substantif Spesialisasi (DTSS) Account Representative, Wisata Tidar Hotel, Malang, East Java
- November 2008: Application of SIMAK-BMN, Government Financial Accountability Acceleration Program (PPAKP), Omni Batavia Hotel, Jakarta

- October 2008: *Application of SIMAK-BMN*, Government Financial Accountability Acceleration Program (PPAKP), Sheraton Hotel, Jakarta
- October 2008: *Taxation Workshop for Main and Controlling Stockholder of Banks*, Kusuma Agrowisata Hotel, Indonesian Central Bank (BI), Malang, East Java
- September 2008: *Tax Collection*, Diklat Teknis Substantif Spesialisasi Juru Sita Pajak Negara (JSPN) (for tax bailiff), BDK IV, BPPK – Indonesian Ministry of Finance, Malang, East Java
- August 2008: *Taxation Technical Assistance for Education Sector*, Gedung Kesenian RRI Sumenep Madura, University of Brawijaya Alumni Association (IKA Unibraw)
- August 2008: *Tax Accounting*, Diklat Teknis Substantif Dasar I, BDK IV, BPPK – Indonesian Ministry of Finance, Malang, East Java
- July 2008: *Income Tax Seminar*, Faculty of Economics, University of Brawijaya University, Malang, East Java
- June 2008: *Application of SIMAK-BMN*, Government Financial Accountability Acceleration Program (PPAKP), Sahid Hotel, Makasar, North Sulawesi
- November 2007: *Tax Collection*, Diklat Teknis Substantif Spesialisasi Juru Sita Pajak Negara (JSPN) (for tax bailiff), BDK IV, BPPK – Indonesian Ministry of Finance, Malang, East Java

Undergraduate thesis supervision

- 2010: Reni Purnamasari (University of Brawijaya): *Analysis of Factors Influencing Taxpayers' Registration Number (TIN): A Case Study in South Malang Tax Office*
- 2009: Dian Ayu Puspitasari W. (University of Brawijaya): *Tax Policy, Tax Law and Tax Administration: Understanding Tax Planning Motives of Corporate Taxpayers in Malang Middle Tax Office*
- 2009: Putri Laili Akhadiyah (University of Brawijaya): *Analysis of Factors Influencing Annual Tax Return Reporting: A Case Study in South Malang Tax Office*
- 2009: Desi Puji Lestari (University of Brawijaya): *The Impact of Account Representatives' Service Quality towards Corporate Taxpayers' Satisfaction: A Case Study in Malang Middle Tax Office*

Unpublished research

- June 2007: *The Impact of Personal Income Tax Exemption Threshold (PTKP) Adjustment on Personal Income Tax Revenue: A Case Study in "X" Tax Office*
- August 2006: *The Implementation of Quality Function Deployment (QFD) Method in Enhancing the Quality of Tax Audit: A Case Study in East Java II Regional Tax Office*
- May 2006: *Discriminant Analysis towards Economic Value Added (EVA) And Financial Ratios to Classify Financial Performance of Recapitalised and Non-Recapitalised Banks: A Case Study of Jakarta Stock Exchange (JSX)*

Professional certification

- Chartered Accountant (CA), the Indonesian Institute of Accountant (IAI) – License No 11.32942
- State Registered Accountant, Ministry of Finance of the Republic of Indonesia – License No. D-32.942
- Licensed Practitioner of Neuro-Linguistic Programming (NLP), The Society of Neuro-Linguistic Programming – License No. 126658