



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

Section Chief of Tax Policy Impact

Directorate of Tax Potential, Compliance, and Revenue | Directorate General of Taxation, Ministry of Finance of the Republic of Indonesia

Gedung Utama, Lt. 8, Kantor Pusat Direktorat Jenderal Pajak | Jl. Gatot Subroto Kavling 40-42 | Jakarta 12190

✉ arifin.rosid@gmail.com | arifin.rosid@pajak.go.id

Personal

- Research interests: behavioural economics in taxation, tax administration, tax compliance, tax policy, tax law
- Blog: <https://arifinrosid.com>
- Instagram: arifin_rosid

Qualifications

- Bachelor's 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
- Postgraduate program, Master's in financial management, University of Narotama, 2006
- Bachelor's Degree in accounting, Faculty of Economics, University of Airlangga, 2001
- Diploma III in Taxation, STAN, 1997

Awards & achievements

- 2019: The Best Academic Research Proposal, funded by Directorate of Law Enforcement, DGT, Ministry of Finance of the Republic of Indonesia
- 2019: Bulletin of Indonesian Economic Studies (BIES) 2019 Editor's Choice Collection
- 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), 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 Master of Management, Postgraduate Program, Narotama University
- 2006: The Highest Score of Rank Upgrading Adjustment Examination Grade VI (UPKP VI – for Master's degree holder), Ministry of Finance of the Republic of Indonesia
- 2003: The Highest Score of Rank Upgrading Adjustment Examination Grade V (UPKP V – for bachelor's degree holder), Ministry of Finance of the Republic of Indonesia

Professional appointment

- February 2020 – present: Sessional lecturer, Program Studi Pascasarjana Ilmu Akuntansi (PPIA) Faculty of Economics and Business (FEB) Universitas Indonesia
- June 2019 – present: Head of Section, Tax Policy Impact, Directorate of Tax Potential Compliance and Revenue, DGT
- July 2018 – June 2019: 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 18 Countries project, Brisbane
- August 2017 – June 2018: Senior officer at Headquarter of the DGT
- July 2013 – July 2017: staff on a four-year study assignment, Headquarter 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, 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

Referee reports & reviewer

- 2020: *eJournal of Tax Research* (eJTR); Scientax; Simposium Nasional Keuangan Negara (SNKN-*national symposium on public finance*); Kajian Ekonomi & Keuangan (KEK)
- 2019: *eJournal of Tax Research* (eJTR); Seminar Nasional Perpajakan 2019; Scientax; Forum Ilmiah Keuangan Negara (FIKN) 2019
- 2018: SNKN; the Asia-Pacific Research in Social Sciences and Humanities Conference (APRISH)
- 2017: *eJournal of Tax Research* (eJTR); Journal of Accounting and Taxation (JAT)
- 2016: *Australian Tax Forum* (ATF)
- 2015: *eJournal of Tax Research* (eJTR)

Publication & research paper

- August 2020: 'The Impact of COVID-19 upon business condition and the utilization of fiscal incentives in Indonesia', Directorate of Tax Potential, Compliance, and Revenue, DGT, MoF (*policy paper, with PEN-DJP survey team*)
- July 2020: 'Information reporting, underreporting, dan anticipated audits: Empirical investigation based on annual tax returns', Directorate of Tax Potential, Compliance, and Revenue, DGT, MoF (*working paper*)
- June 2020: 'Sensitivity analysis of Income tax and VAT revenue to GDP growth: 2010 - 2019', Directorate of Tax Potential, Compliance, and Revenue, DGT, MoF (*working paper*)
- June 2020: 'Corporate Tax Turnover Ratio (CTTOR) analysis based on annual tax returns by economic sector: Fiscal year 2018', Directorate of Tax Potential, Compliance, and Revenue, DGT, MoF (*working paper*)
- May 2020: 'Profitability analysis based on annual tax returns by economic sector: Fiscal year 2018', Directorate of Tax Potential, Compliance, and Revenue, DGT, MoF (*working paper*)
- May 2020: 'Sensitivity analysis for income tax and VAT revenue: 2010 – 2019', Directorate of Tax Potential, Compliance, and Revenue, DGT, MoF (*working paper*)
- April 2020: 'Assessing the effectiveness of law enforcement in improving tax compliance: An empirical investigation' selected paper presented at the *Tax Administration Research Centre (TARC) Annual Conference*, TARC, University of Exeter Business School, Exeter, UK
- December 2019: 'Menakar Efektivitas Penegakan Hukum dalam Meningkatkan Kepatuhan Pajak di Indonesia: Pendekatan Empiris dari Perspektif Peta Strategi DJP', academic research project funded by Directorate of Law Enforcement, DGT, MoF
- August 2019: 'Government expenditure, tax expenditure and economic growth: An empirical study from Indonesian context', selected paper presented at *the 13th Bulletin of Monetary Economics and Banking (BMEB)*, Indonesian Central Bank (BI Institute), Bali, Indonesia (with Agung Endika S, Adi Barata, and Abdul Basyir)

- March 2019: The Adoption of BEPS in Indonesia (book chapter in *Tax Design and Administration in A Post-BEPS Era: A Study of Key Measures in 18 Jurisdictions*), published by Fiscal Publication, London, UK (authored with T. Qivi Hady Daholi)
- August 2018: 'Perceptions of corruption and tax compliance behaviour: Policy implications for developing countries', *Bulletin of Indonesian Economic Studies (BIES) Vol. 54, 2018, pp 25-60*, 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')

- 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)*

Training, Teaching & Public Lecture

- September 2020: *Turning Data into Insights: Analisis Data Survei Menggunakan Metode Correspondence Analysis*, Direktorat Potensi Kepatuhan & Penerimaan, Kantor Pusat DJP
- April – May 2020: Seminar Riset Perpajakan, Program Studi Pascasarjana Ilmu Akuntansi (PPIA) Faculty of Economics and Business (FEB) Universitas Indonesia
- January 2020: *Academic Writing*, Kantor Pusat Direktorat Jenderal Pajak, Jakarta
- December 2019: *How to Write Like a Pro Researcher*, Pusat Studi Perpajakan (PUSPA) PKN STAN, Jakarta
- November 2019: *Assessing the effectiveness of law enforcement in improving tax compliance: An empirical investigation using strategy map perspective*, Seminar Hasil Kajian Akademis, Direktorat Penegakan Hukum, Direktorat Jenderal Pajak (DJP)
- November 2019: *3 in 1 Visiting Professor and Professional Program*, Taxation Program, Faculty of Administrative Science, University of Brawijaya
- May 2019: *CITAx Talk: Menyegarkan Pemikiran Perpajakan Indonesia*, Center for Indonesia Taxation Analisis (CITA), Jakarta
- November 2018: *Tax Cafe: Kepahlawanan, Kaum Muda & Pajak*, Center for Indonesia Taxation Analisis (CITA), Jakarta
- November 2018: *National Symposium on Public Finance* (Simposium Nasional Keuangan Negara—SNKN), Finance Education and Training Agency (FETA), Ministry of Finance of the Republic of Indonesia, Jakarta
- October 2018: *CITAx Course: Menulis Pajak*, Center for Indonesia Taxation Analisis (CITA), Jakarta
- April 2018: *Transparansi di Era Digital, Apa Kabar Perpajakan Indonesia?* Seminar Nasional Perpajakan, Faculty of Economics, Universitas Negeri Malang (UM)
- 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
- December 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

Training, workshops & conferences (as participant)

- August 2020: *Indonesia Tax Administration Reform - Lessons Learnt and Future Direction*, LPEM, Faculty of Economics and Business, University of Indonesia
- August 2020: *Business Process Model and Notation*, Directorate of Business Process Transformation, DGT, MoF
- September 2019: *Coaching Capability*, Coaching Indonesia, Jakarta
- August 2019: *Impact Evaluation Technical Training for the DGT*, World Bank Group, Bogor
- August 2019: *Behavioural Experiment to Improve SMEs Tax Compliance (PP23/PP46)*, World Bank Group, Jakarta
- June 2019: *Investment Policy Reform Workshop*, World Bank Group Australia & APEC, KL, Malaysia
- November 2018: *Igniting the Spirit of Alumni*, PPSDM, Finance Education and Training Agency (FETA), Ministry of Finance of the Republic of Indonesia, Jakarta

- September 2018: *Knowledge Sharing: Harvard Kennedy School Comparative Tax Policy and Administration*, Kantor Pusat Direktorat Jenderal Pajak, Jakarta
- July 2018: *Introduction to Impact Evaluation*, the Abdul Latif Jameel Poverty Action Lab Southeast Asia (J-PAL SEA)
- July 2018: *Understanding Statistical Analysis for Tax Policy Model*, the Abdul Latif Jameel Poverty Action Lab Southeast Asia (J-PAL SEA)
- November 2018: *Fulfill Your Dreams*, PPSDM, Finance Education and Training Agency (FETA), Ministry of Finance of the Republic of Indonesia, Jakarta
- 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

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
-