

# Curriculum Vitae



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

### Head of Tax Policy Impact Section

Directorate of Tax Potential, Compliance, and Revenue |  
Directorate General of Taxation (DGT) | Main Building, 8<sup>th</sup>  
Floor, Head Office of DGT | Jl. Gatot Subroto Kavling 40-42 |  
Jakarta 12190

### Lecturer

Department of Accounting | Faculty of Economics and  
Business, Universitas Indonesia | Gedung Departemen  
Akuntansi Lt. 1 | Kampus UI Depok | Depok 16424

## Contact

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LinkedIn : <https://www.linkedin.com/in/arifin-rosid/>  
Orchid ID : <https://orcid.org/0000-0002-0304-1575>  
Personal blog : <https://arifinrosid.com>

## Education

- 2018 - present : Bachelor of Law, Open University (in progress, final year)
- 2017 : PhD in Taxation, School of Taxation and Business Law, UNSW Business School, University of New South Wales (UNSW) Sydney
- 2006 : Master of Financial Management, University of Narotama
- 2001 : Bachelor of Economics, University of Airlangga

## Awards

- 2022 : *First Place Winner, Taxation Call for Paper 2022, DGT, Ministry of Finance*
- 2022 : *Nagara Dana Rakca Inspirasi Award by Minister of Finance*
- 2021 : *Top 25 Inspirational Public Servant, Ministry of State Apparatus Empowerment and Bureaucratic Reform*
- 2021 : *DGT's Inspirational Tax Officer 2021, DGT*
- 2021 : *The Best 20 Papers Award Call for Papers, Kongres ISEI XXI dan Seminar Nasional 2021*
- 2021 : *The Most Favourite Trainer for In House Training 2021, Directorate of Tax Potential, Compliance, and Revenue, DGT, Ministry of Finance (MoF)*
- 2019 : *The Best Academic Research Proposal, Directorate of Law Enforcement, DGT, MoF*
- 2019 : *2019 Editor's Choice Collection, Bulletin of Indonesian Economic Studies (BIES)*
- 2018 : *The first winner, 8 Minutes Thesis Challenge, Financial Education and Training Agency (FETA), MoF*

- 2016 : *The Best PhD Student Paper*, the 28<sup>th</sup> Annual Australasian Tax Teachers Association (ATTA) Conference, Sydney, Australia
- 2012 : *Awardee*, Scholarship Program for Strengthening Reforming Institutions (SPIRIT), World Bank
- 2011 : *The Most Professional Employee Award*, East Java III, Regional Office of DGT, MoF
- 2011 : *The Most Favourite Employee Award*, East Java III, Regional Office of DGT, MoF
- 2010 : *The Best Employee Performance Award 2010*, DGT
- 2006 : *The Best Postgraduate Student Award*, Master of Management Program, University of Narotama
- 2006 : *The Highest Score* of Rank Upgrading Adjustment Examination Grade VI (for master's degree holder), Financial Education and Training Agency (FETA), MoF
- 2003 : *The Highest Score* of Rank Upgrading Adjustment Examination Grade V (for bachelor's degree holder), Financial Education and Training Agency (FETA), MoF

### Official and professional appointment

- 2022 - present : Team leader, Taxpayer Behaviour Studies, DGT, MoF
- 2021 - present : Team Leader, Survey on Economic Impact, National Economic Recovery Program (PEN), MoF
- 2021 - present : Master and PhD dissertations' supervisor, Faculty of Economics and Business, Universitas Indonesia (FEB UI)
- 2021 - present : Associate Supervisor, PhD program at Australian National University (ANU)
- 2021 : Team leader, Account Representative National Survey, DGT, MoF
- 2021 : Team leader, Covid-19 Pandemic Impact Analysis using Administrative Data: Sectoral Based, DGT, MoF
- 2021 : Vice team leader of the Secondment Program of the National Economic Recovery Program (PEN), Synchronization Cluster
- 2021 - present : Team Leader, DGT's Tax Expenditure Estimation Team for 2020, DGT, MoF
- 2021 - present : Team member, Monitoring and Evaluation Team for the Implementation National Economic Recovery Policy 2021, MoF
- 2020 : Team leader, Report on the Survey Result of the Impact of the Covid-19 Pandemic on Indonesian Business
- 2020 : Team Leader, DGT's Tax Expenditure Estimation Team for 2019, DGT, MoF
- 2020 - 2021 : Team leader, Report on the Effectiveness of Tax Incentives for the National Economic Recovery Program (PEN), DGT, MoF
- 2020 : Team leader, Survey on National Economic Recovery Program, DGT, MoF
- 2020 : Team member, Monitoring and Evaluation Team for the Implementation National Economic Recovery Policy 2020, MoF
- 2020 - present : Lecturer, Department of Accounting, Postgraduate program, Faculty of Economics and Business, Universitas Indonesia (FEB UI)
- 2020 : Lecturer, Department of Accounting, Postgraduate program, Faculty of Economics and Business, Universitas Brawijaya (FEB UB)
- 2019 : Member of Organizing Committee, the 49<sup>th</sup> Annual Meeting of Study Group on Asian Tax Administration and Research (SGATAR)

- 2019 - present : Head of Tax Policy Impact Section, DGT, MoF
- 2018 - 2019 : Head of General Policy Impact Section, DGT, MoF
- 2018 : Country Lead author, Tax Design and Administration in a Post- BEPS Era: A Study of Key Reform Measures in 18 Countries project, Brisbane
- 2015 - 2016 : Research Assistant, School of Taxation and Business Law, UNSW Business School, UNSW Sydney
- 2013 - 2017 : Employee on study leave (doctoral program)
- 2011 - 2013 : Head of General Affairs, West Denpasar Tax Office, Bali Regional Office, DGT, MoF
- 2011 : Lecturer, Vocational Program in Taxation, Universitas Brawijaya
- 2010 : Lecturer, Undergraduate Program in Taxation, Faculty of Administrative Science, Universitas Brawijaya
- 2010 - 2011 : Trainer, Tax Certification Training Program, Indonesian Institute of Accountants (IAI) & Faculty of Economics and Business Universitas Brawijaya
- 2009 - 2011 : Seasonal Trainer, Finance Education and Training Agency, MoF
- 2009 - 2011 : Undergraduate thesis supervisor, Faculty of Economics, Universitas Brawijaya
- 2008 - 2010 : Trainer, Government Financial Accountability Acceleration Program (PPAKP), Secretariat General of Ministry of Finance
- 2007 - 2011 : Tax dispute analyst, East Java III, Regional Office of DGT, MoF
- 2004 - 2007 : Staff coordinator, Tax Audit and Investigation Administration Section, East Java II, Regional Office of DGT, MoF
- 1997 - 2004 : Tax auditor, Gresik Tax Office, East Java II, Regional Office of DGT, MoF

#### Referee report and reviewer

- 2022 : Scientax
- 2021 : International Journal of Asia Pacific Studies, Scientax; Kajian Ekonomi & Keuangan (KEK), National Symposium on Public Finance (*Simposium Nasional Keuangan Negara—SNKN*) 2021
- 2020 : eJournal of Tax Research (eJTR); Scientax; National Symposium on Public Finance (*Simposium Nasional Keuangan Negara—SNKN*) 2020; Kajian Ekonomi & Keuangan (KEK)
- 2019 : eJournal of Tax Research (eJTR); National Tax Seminar (*Seminar Nasional Perpajakan*) 2019; Scientax; Scientific Forum on Public Finance (*Forum Ilmiah Keuangan Negara—FIKN*) 2019
- 2018 : Simposium Nasional Keuangan Negara (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 and policy paper

- 2022 : 'Predicting Firms' Taxpaying Behaviour Using Artificial Neural Networks: The Case of Indonesia' (working Paper, August 2022)

- 2022 : *'Does 'Information Reporting' Really Matter for Tax Compliance? The Case of Indonesia'* (working paper presented at National Accounting Symposium XXV, authored with Fitri Ariyani, June 2022)
- 2022 : *'Business performance during Covid-19 pandemic: Do technological dependence and tax incentives matter?'* (submitted paper, authored with Andreas Prasetyo Nugroho and Bobby Indra Bachriansyah, March 2022)
- 2021 : *'Prediksi Keikutsertaan Pelaku Usaha dalam Pemanfaatan Insentif Pajak dengan Artificial Neural Network'* (in Bahasa, working paper, authored with Galih Ardin and Tri Bayu Sanjaya, September 2021)
- 2021 : *'Assessing the effectiveness of law enforcement in improving tax compliance in Indonesia: An empirical investigation'* (Bulletin of Indonesian Economic Studies' (BIES), (forthcoming 2021), DOI: 10.1080/00074918.2021.1970110) (accepted manuscript, authored with Romadhaniah, August 2021)
- 2021 : *'Dampak Ekonomi Pandemi Covid-19 Terhadap Pelaku Usaha di Indonesia'* (in Bahasa, accepted paper, authored with Tri Bayu Sanjaya and Galih Ardin, August 2021)
- 2021 : *'Penerapan Pajak Kekayaan di Indonesia: Sebuah Tinjauan Awal'* (in Bahasa, policy brief, August 2021)
- 2021 : *'Estimating underreporting tax gap using administrative data: Income visibility approach'* (policy paper, July 2021)
- 2021 : *'Rekomendasi Kebijakan Pengelolaan Insentif Perpajakan Dalam Rangka Mendukung Program Pemulihan Ekonomi Nasional (PEN)'* (in Bahasa, policy paper, authored with Rodlwan Irwandaru and Nur Mokhlas Iryo S., July 2021)
- 2021 : *'Analisis Dampak Pandemi Covid-19 & Pemanfaatan Insentif Pajak Tahun 2020: Pendekatan Empiris Berbasis Data Administratif'* (in Bahasa, authored with Team for Analysis of Effectiveness of Tax Incentives for the National Economic Recovery Program, January 2021)
- 2020 : *'Assessing the effectiveness of law enforcement in improving tax compliance: An empirical investigation'*, Tax Administration Research Centre (TARC) Annual Conference, TARC, University of Exeter Business School, Exeter, UK (Desember 2020)
- 2020 : *'Dampak Pandemi Covid-19 terhadap Kondisi Pelaku Usaha di Indonesia'* (in Bahasa, authored with Survey Team on Economic Impact, National Economic Recovery Program, August 2020)
- 2020 : *'Information reporting, underreporting, dan anticipated audits: Empirical investigation based on annual tax returns'* (in Bahasa, policy paper, July 2020)
- 2020 : *'Sensitivity analysis of Income tax and VAT revenue to GDP growth: 2010 - 2019'* (in Bahasa, policy paper, June 2020)
- 2020 : *'Corporate Tax Turnover Ratio (CTTOR) analysis based on annual tax returns by economic sector: Fiscal year 2018'* (in Bahasa, policy paper, June 2020)
- 2020 : *'Profitability analysis based on annual tax returns by economic sector: Fiscal year 2018'*, (in Bahasa, policy paper, May 2020)
- 2020 : *'Sensitivity analysis for income tax and VAT revenue: 2010 – 2019'* (in Bahasa, policy paper, May 2020)
- 2019 : *'Menakar Efektivitas Penegakan Hukum dalam Meningkatkan Kepatuhan Pajak di Indonesia: Pendekatan Empiris dari Perspektif Peta Strategi DJP'* (in

Bahasa, academic report funded and published by Directorate of Law Enforcement - DGT, authored with Romadhaniah, December 2019)

- 2019 : 'Government expenditure, tax expenditure and economic growth: An empirical study from Indonesian context' (working paper presented at the 13<sup>th</sup> Bulletin of Monetary Economics and Banking (BMEB), Indonesian Central Bank (BI Institute), authored with Agung Endika S, Adi Barata, and Abdul Basyir, August 2019)
- 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, March 2019)
- 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 (authored with Prof. Chris Evans dan Binh Tran-Nam, August 2018)
- 2017 : 'Perceptions of corruption and tax compliance behaviour: Policy implications for developing economies', working paper presented at 5<sup>th</sup> Annual Tax Administration Research Centre (TARC) Workshop, TARC, University of Exeter Business School, Exeter, UK (authored with Prof. Chris Evans dan Binh Tran-Nam, April 2017)
- 2017 : 'Perceptions of corruption and tax compliance behaviour: Policy implications for emerging economies, working paper presented at the Tax and Corruption Symposium: An Asia Pacific Perspective, Sydney, Australia (authored with Prof. Chris Evans and Binh Tran-Nam, April 2017)
- 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 (authored with Prof. Chris Evans dan Binh Tran-Nam) (November 2016)
- 2016 : 'Broadening tax base: Opportunities and challenges post-amnesty', working paper Tax Amnesty: What Next Seminar, Indonesian Fiscal and Tax Administration Association (IFTAA) (in Bahasa, October 2016)
- 2016 : 'Perceptions of corruption and tax compliance behaviour: Policy implications for Indonesia', working paper presented at the 13<sup>th</sup> Indonesian Regional Science Association (IRSA) International Conference, Malang, Indonesia (with Professors Chris Evans dan Binh Tran-Nam) (Juli 2016)
- 2016 : 'To get more people to pay taxes, Indonesia should stamp out corruption by officials at the top', published by *The Conversation* (authored with Prof. Chris Evans dan Binh Tran-Nam) (Mei 2016).
- 2016 : 'Perceptions of corruption and personal income taxpayer reporting behaviour: Evidence from Indonesia', working paper presented at the 1<sup>th</sup> Indonesian Student Association of Queensland University of Technology Annual Colloquium (ISAQAC), Brisbane, Australia (May 2016)
- 2016 : 'Do perceptions of corruption influence personal income taxpayer reporting behaviour? Evidence from Indonesia', working paper presented at the 12<sup>th</sup> International Conference on Tax Administration, Sydney, Australia (authored with Professors Chris Evans and Binh Tran-Nam)
- 2015 : 'Perceptions of corruption and intentional underreporting behaviour: An empirical study', poster presented at the UNSW Business School Student Research Fair 2015, Sydney, Australia (October 2015)

- 2015 : *'Do perceptions of corruption influence personal income taxpayer reporting behaviour? Preliminary evidence from Indonesia'*, paper presented at the 28<sup>th</sup> Annual Australasian Tax Teachers Association (ATTA) Conference, Sydney, Australia (awarded as the 'Best PhD Student Paper') (January 2015)
- 2007 : *'The Impact of Personal Income Tax Exemption Threshold (PTKP) Adjustment on Personal Income Tax Revenue: A Case Study in "X" Tax Office'*, (unpublished working paper, June 2007)
- 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'* (unpublished working paper, August 2006)
- 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)'* (unpublished working paper, May 2006)

### Training, teaching, and public lecture

- 2022 : *Does 'Information Reporting' Really Matter for Tax Compliance? The Case of Indonesia*, National Accounting Symposium XXV, September 2022.
- 2022 : *Tax incentives as an economic stimulus post COVID-19 pandemic*, General Lecture, Undergraduate Accounting Program, Universitas Airlangga (in Bahasa, July 2022)
- 2022 : *Topics and Research in Taxation*, Postgraduate program in Accounting, Faculty of Economics and Business Universitas Indonesia, Jakarta (in Bahasa, Feb 2022 - present)
- 2021 : *Introduction to State Financial Management I*, General Lecture III, Program DIV Public Finance Management, PKN STAN (Desember 2021)
- 2021 : *Contemporary Issues of Corporate Taxation*, Postgraduate program in Accounting, Faculty of Economics and Business Universitas Indonesia (in Bahasa, August 2022 - present)
- 2021 : *Tax Management*, Postgraduate program in Accounting, Faculty of Economics and Business Universitas Indonesia (in Bahasa, Feb 2021 - present)
- 2021 : *International taxation*, Postgraduate program in Accounting, Faculty of Economics and Business, Universitas Brawijaya (in Bahasa, Feb – August 2021)
- 2020 : *Indonesian Taxation Policy Practices and Directions*, In House Research Training on Tax Issues Investigation, Perkumpulan PRAKARSA, Jakarta (in Bahasa, December 2020)
- 2020 : *Tax Research Sharing Session*, TERC-LPEM & PPIA Faculty of Economics and Business Universitas Indonesia (in Bahasa, December 2020)
- 2020 : *Tax and Development*, Faculty of Social and Political Sciences (FISIP), Gajah Mada University (UGM), Yogyakarta (in Bahasa, November 2020)
- 2020 : *Scientific Writing*, Tax Student Association (HMP), Faculty of Administrative Sciences (FIA) Universitas Brawijaya (in Bahasa, October 2020)
- 2020 : *Impact Evaluation: Assessing the Effectiveness of Tax Incentives*, Finance and Education Training Agency, Ministry of Finance (October 2020)
- 2020 : *Turning Data into Insights: Path Analysis Using Structural Equation Modeling (SEM)*, DGT (in Bahasa, October 2020)

- 2020 : *Current Issues in Taxation*, Master of Accounting Postgraduate Study Program, Faculty of Economics and Business (FEB), Universitas Brawijaya (in Bahasa, September 2020 – January 2021)
- 2020 : *Turning Data into Insights: Survey Data Analysis Using Correspondence Analysis Method*, Directorate of Tax Potential Compliance & Revenue, DGT Head Office (September 2020)
- 2020 : *Tax reform, Tax compliance, and Tax ratio*, State Finance Audit Training Agency, Indonesian Supreme Audit Agency (BPK RI) (in Bahasa, July 2020)
- 2020 : *Tax Research Seminar*, Postgraduate Study Program in Accounting (PPIA) Faculty of Economics and Business (FEB), Universitas Indonesia, (in Bahasa, April – May 2020)
- 2020 : *Academic Writing*, Head Office of DGT (in Bahasa, January 2020)
- 2019 : *How to Write Like a Pro Researcher*, Center for Tax Studies (PUSPA) PKN STAN, Jakarta (in Bahasa, December 2019)
- 2019 : *Assessing the effectiveness of law enforcement in improving tax compliance: An empirical investigation using strategy map perspective*, academic seminar held by Directorate of Law Enforcement (in Bahasa, November 2019)
- 2019 : *3 in 1 Visiting Professor and Professional Program*, Taxation Study Program, Faculty of Administrative Sciences (FIA), Universitas Brawijaya (in Bahasa, November 2019)
- 2019 : *CITAx Talk: Rethinking Indonesian Taxation*, Center for Indonesia Taxation Analysis (CITA) (in Bahasa, May 2019)
- 2018 : *Tax Cafe: Heroism, Youth & Taxes*, Center for Indonesia Taxation Analysis (CITA), (in Bahasa, November 2018)
- 2018 : *National Symposium on Public Finance* (National Symposium on State Finance—SPKN), Financial Education and Training Agency (BPPK), Ministry of Finance RI (in Bahasa, November 2018)
- 2018 : *CITAx Course: Tax Writing*, Center for Indonesia Taxation Analysis (CITA), (in Bahasa, October 2018)
- 2018 : *Transparency in the Digital Age: How is Indonesian Taxation?* National Seminar on Taxation, Faculty of Economics, State University of Malang (UM), (in Bahasa, April 2018)
- 2018 : *Focus Group Discussion on Tax Compliance*, Center for State Revenue and Expenditure Budget Policy, Fiscal Policy Agency (BKF), Ministry of Finance of the Republic of Indonesia (in Bahasa, February 2018)
- 2018 : *Research Dissemination for SPIRIT World Bank Scholarship Awardee*, Financial Education and Training Agency (BPPK), Ministry of Finance RI (in Bahasa, January 2018)
- 2017 : *Contemporary Taxation*, Diploma IV, PKN STAN (in Bahasa, December 2017)
- 2017 : *Sharing Session Workshop SPIRIT and PHRD IV Scholarship Program*, Ministry of National Development Planning/Bappenas, Jakarta (in Bahasa, November 2017)
- 2017 : *Post-tax amnesty era: How to make it a fresh start*, Tax Cafe 7, Center for Indonesia Taxation Analysis (CITA)(in Bahasa, Oktober 2017)

- 2016 : *Tax Administration Reform Post Tax Amnesty*, National Seminar on Taxation, Faculty of Economics and Business (FEB) Universitas Brawijaya, (in Bahasa, November 2016)
- 2011 : *Introduction to Accounting*, Faculty of Administrative Sciences (FIA), Universitas Brawijaya (In Bahasa, July 2010 – October 2011)
- 2010 : *Imposition of VAT on PDAM Products*, Supporting Agency for Drinking Water Supply System Development (BPP SPAM) – Ministry of Public Works, (In Bahasa, April 2010)
- 2010 : *Corporate Income Tax*, Tax Certification Training Program, Indonesian Institute of Accountants (IAI) and Faculty of Economics and Business Universitas Brawijaya (in Bahasa, March 2010 – October 2011)
- 2010 : *Tax Audit*, Tax Certification Training Program, Indonesian Institute of Accountants (IAI) and Faculty of Economics and Business Universitas Brawijaya (in Bahasa, March 2010 – October 2011)
- 2010 : *General Provisions and Tax Procedures*, Substantive Technical Training for Local Governments, Financial Education and Training Center (BDK) IV, Financial Education and Training Agency (BPPK) – Ministry of Finance RI (in Bahasa, March 2010)
- 2010 : *Risk Management*, Substantive Technical Training and Specialization of State Tax Bailiff (JSPN) Batch 2, Financial Education and Training Agency (BPPK) – Ministry of Finance RI (in Bahasa, February 2010)
- 2010 : *Risk Management*, Substantive Technical Training and Specialization of State Tax Bailiff (JSPN) Batch 1, Financial Education and Training Agency (BPPK) – Ministry of Finance RI (in Bahasa, January 2010)
- 2009 : *Management Information System and Accounting for State Property (SIMAK-BMN)*, Government Financial Accountability Acceleration Program (PPAKP), Secretariat General of the Ministry of Finance of the Republic of Indonesia (in Bahasa, July 2009)
- 2009 : *Fundamentals of Accounting*, Government Financial Accountability Acceleration Program (PPAKP), Secretariat General of the Ministry of Finance of the Republic of Indonesia (in Bahasa, June 2009)
- 2009 : *Tax Accounting*, Basic Substantive Technical Training, Undergraduate Level II, BDK IV, Financial Education and Training Agency (BPPK), MoF, (in Bahasa, March 2009)
- 2009 : *Key Points of Amendment to Law Number 36 Year 2008*, Faculty of Economics, Universitas Merdeka Malang (in Bahasa, February 2009)
- 2009 : *Financial Statement Analysis*, Specialized Substantive Technical Training (DTSS) Account Representative Batch II, Financial Education and Training Agency (BPPK), Ministry of Finance RI (in Bahasa, February 2009)
- 2009 : *Financial Statement Analysis*, Specialized Substantive Technical Training (DTSS) Account Representative Batch I, Financial Education and Training Agency (BPPK), Ministry of Finance RI (in Bahasa, February 2009)
- 2008 : *Income Tax Seminar*, Faculty of Economics, Universitas Brawijaya (in Bahasa, December 2008)
- 2008 : *Tax Dispute Settlement Mechanism*, Legal Skills Education and Training (PLKH), Law Laboratory, Faculty of Law, University of Muhammadiyah Malang (UMM) (in Bahasa, December 2008)



- 2008 : *Financial Statement Analysis*, Specialization Substantive Technical Training (DTSS) for Account Representative, Financial Education and Training Agency (BPPK), Ministry of Finance RI (in Bahasa, November 2008)
- 2008 : *Management Information System and Accounting for State Property (SIMAK-BMN)*, Government Financial Accountability Acceleration Program (PPAKP), Secretariat General of the Ministry of Finance of the Republic of Indonesia, (in Bahasa, November 2008)
- 2008 : *Management Information System and Accounting for State Property (SIMAK-BMN)*, Government Financial Accountability Acceleration Program (PPAKP), Secretariat General of the Ministry of Finance of the Republic of Indonesia, (in Bahasa, October 2008)
- 2008 : *Taxation Workshop for Main and Controlling Stockholder of Banks*, Indonesian Central Bank, (in Bahasa, October 2008)
- 2008 : *Tax Collection*, Substantive Technical Training and Specialization of State Tax Confiscation Officer (JSPN), Financial Education and Training Agency (BPPK), Ministry of Finance RI – Ministry of Finance of the Republic of Indonesia, (in Bahasa, September 2008)
- 2008 : *Tax Aspects of Education Sector*, Universitas Brawijaya Alumni Association (IKA Unibraw), (in Bahasa, August 2008)
- 2008 : *Tax Accounting*, Basic Substantive Technical Training I, Financial Education and Training Agency (BPPK), Ministry of Finance, (in Bahasa, August 2008)
- 2008 : *Income Tax Seminar*, Faculty of Economics, Universitas Brawijaya, (in Bahasa, July 2008)
- 2008 : *Management Information System and Accounting for State Property (SIMAK-BMN)*, Government Financial Accountability Acceleration Program (PPAKP), Secretariat General of the Ministry of Finance of the Republic of Indonesia, (in Bahasa, June 2008)
- 2007 : *Tax Collection*, Substantive Technical Training and Specialization of State Tax Confiscation Officer (JSPN), Financial Education and Training Agency (BPPK), Ministry of Finance RI – Ministry of Finance of the Republic of Indonesia, (in Bahasa, November 2007)

#### **Training, Workshop, and Conference (as participant)**

- 2022 : *ASEAN Tax Seminar: Webinar on New Indonesia – Singapore Treaty*, FIA Universitas Indonesia, ITC Leiden, Singapore Management University (March 2022)
- 2022 : *Workshop on Tax Gap Analysis for Tax Compliance Improvement*, DGT – The French Development Agency (AFD) Groupe, February 2022
- 2022 : *Tax Administration Diagnostic Assessment Tools (TADAT) Training*, TADAT Secretariat (January - February 2022)
- 2022 : *Carbon Taxation*, United Nations Institute for Training and Research (January 2022)
- 2021 : *Advance Revenue Administration Strategic Management*, IMF, AIOTA, OECD (1 – 31 Desember 2021)
- 2021 : *Formulating The Best Policy - Cost Benefit Analysis*, ThinkPolicy (October 2021)

- 2020 : *Tax Audits Evaluation Workshop*, Tax Administration Research Centre (TARC), University of Exeter Business School, Exeter, UK (December 2020)
- 2020 : *Workshop on Income Taxes*, Center for State Revenue Policy - Fiscal Policy Agency (BKF) and Indonesian-German Cooperation under the Domestic Resources Mobilization for Sustainable Development (DRM) project, Jakarta (November 2020)
- 2020 : *Indonesia Tax Administration Reform - Lessons Learnt and Future Direction*, LPEM, Faculty of Economics dan Business, Universitas Indonesia, Jakarta (August 2020)
- 2020 : National Transfer Pricing Forum II, Directorate of International Taxation, DGT, Ministry of Finance of the Republic of Indonesia (August 2020)
- 2020 : *Business Process Model and Notation*, Directorate of Business Process Transformation, DGT, Ministry of Finance RI (August 2020)
- 2019 : *Coaching Capability*, Coaching Indonesia, Jakarta (September 2019)
- 2019 : *Impact Evaluation Technical Training for the DGT*, World Bank Group (Agustus 2019)
- 2019 : *Behavioural Experiment to Improve SMEs Tax Compliance (PP23/PP46)*, World Bank Group, Jakarta (August 2019)
- 2019 : *Investment Policy Reform Workshop*, World Bank Group Australia & APEC, Kuala Lumpur, Malaysia (Juni 2019)
- 2018 : *Igniting the Spirit of Alumni*, PPSDM, Financial Education and Training Agency (BPPK), Ministry of Finance of the Republic of Indonesia, Jakarta (November 2018)
- 2018 : *Knowledge Sharing: Harvard Kennedy School Comparative Tax Policy and Administration*, DGT, Jakarta (September 2018)
- 2018 : *Introduction to Impact Evaluation*, the Abdul Latif Jameel Poverty Action Lab Southeast Asia (J-PAL SEA) (Juli 2018)
- 2018 : *Understanding Statistical Analysis for Tax Policy Model*, the Abdul Latif Jameel Poverty Action Lab Southeast Asia (J-PAL SEA) (Juli 2018)
- 2018 : *Fulfill Your Dreams*, PPSDM, Financial Education and Training Agency (BPPK), Ministry of Finance of the Republic of Indonesia, Jakarta (November 2018)
- 2017 : *Re-entry Program: Reaching the Greatest Potential*, PPSDM, PPSDM, Financial Education and Training Agency (BPPK), Ministry of Finance, Jakarta (November 2017)
- 2017 : *Tax and Excise Reform Synergy*, Ministry of Finance RI, Jakarta (October 2017)
- 2017 : *Tax Administration Research Center (TARC) 5<sup>th</sup> Annual Workshop*, University of Exeter Business School, Exeter, UK (April 2017)
- 2016 : *Reconstruction of the Indonesian Taxation Curriculum*, National Workshop, Indonesian Institute of Accountants (IAI) & Faculty of Economics and Business Universitas Brawijaya, Malang, East Java (November 2016)
- 2016 : *Demographic Change and Regional Development*, the 13th Indonesian Regional Science Association (IRSA) International Conference, Malang, Indonesia (July 2016)
- 2016 : *Global Trends and Developments in Service Delivery*, International Tax Administration Conference, UNSW Business School, Sydney, Australia (April 2016)

- 2016 : *Presenting with Confidence*, National Institute of Dramatic Art (NIDA), Sydney, Australia (February 2016)
- 2015 : *Comparative Tax System*, School of Taxation and Business Law, UNSW Business School, Sydney, Australia (December 2015)
- 2015 : *Workshop in Experimental Methods: The Replicability Crisis in the Social Sciences and How to Address it*, UNSW Australia Experimental Research Laboratory, Sydney, Australia (November 2015)
- 2015 : *East Meets West Tax Research Workshop*, School of Taxation and Business Law, UNSW Business School, Sydney, Australia (October 2015)
- 2015 : *Qualitative and Quantitative Data Analysis: Theories and Practices*, University of Airlangga, Surabaya, Indonesia (February 2015)
- 2014 : *Excel Fu: Excel for Researchers*, Graduate Research School, UNSW, Sydney, Australia (October 2014)
- 2014 : *Building Trust in Tax Administration: Leadership, Accountability and Integrity*, International Tax Administration Conference, Australian School of Business, UNSW, Sydney, Australia (April 2014)
- 2013 : *Research Methods in Taxation and Business Law*, School of Taxation and Business Law, UNSW Business School, Sydney, Australia (July 2013)
- 2012 : *Investigating Employee Discipline Violations*, Financial Education and Training Agency (BPPK), Ministry of Finance of the Republic of Indonesia (March 2012)
- 2009 : *Country Focused Training on Modernization of Tax Administration*, Japan International Cooperation Agency (JICA), Tokyo, Japan (February – March 2009)
- 2008 : *Exploring the Dark Side and Strengthening the Bright Side of Accounting*, International Accounting Seminar, Faculty of Economics, Universitas Brawijaya, (November 2008)
- 2008 : *Structural Equation Modelling (SEM) in Customer Satisfaction Research*, Postgraduate Program, Institut Teknologi Sepuluh Nopember (ITS), Surabaya, Indonesia (May 2008)
- 2008 : *Training of Trainers for the Government Financial Accountability Acceleration Program (PPAKP)*, Secretariat General of the Ministry of Finance of the Republic of Indonesia, Jakarta, Indonesia (April 2008)
- 2007 : *Tax and Education*, National Seminar on Taxation, Universitas Brawijaya (November 2007)

### Professional Certification

- *Trained Tax Administration Diagnostic Assessment Tool (TADAT)*, TADAT Secretariat, February 2022
- *Certified Risk Governance Professional (CRGP)*, Global Integrated Risk Management Association (GIRMA) – G0438/CRGP/B-082/V/2021
- *Chartered Accountant (CA)*, the Indonesian Institute of Accountant (IAI) – 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 – No. 126658

