

MUCH ROSIDI

Patterson Office Tower 471 ◊ 120 Patterson Dr, Lexington, KY 40506

Email: muchrosidi@gmail.com ◊ much.rosidi@uky.edu

Homepage: muchrosidi.com

Updated (November 29, 2023)

Education

Ph.D. in Public Policy and Administration, University of Kentucky, Martin School of Public Policy and Administration, 2020-2024 (expected)

Committee: Dr. Caroline Weber (chair), Dr. David R. Agrawal, Dr. Taha Hameduddin, Dr. William C. Gerken

M.A. in Applied Economics, University of Michigan, 2012-2014

B.Ap.Sc. in Accounting, Sekolah Tinggi Akuntansi Negara (now Politeknik Keuangan Negara STAN), Jakarta, 2006 (Diploma 3 - 2001)

Research and Teaching Interests

Public Finance, Public Financial Management, Education Finance and Policy, and Program Evaluation

Research

Working Papers:

- **Forgiving as a Revenue Booster? Evidence from Repeating Vehicle Tax Amnesties in Indonesia**

Abstract: I examine vehicle tax amnesty programs in Indonesia that have been very popular in dealing with high delinquency rates. From 2008 to 2020, provincial amnesties occurred every 2.5 years on average. Using the variation in the timing of the province's amnesty adoptions, I estimate the effect of vehicle tax amnesty on vehicle tax revenue using difference-in-differences. The short-run increase in vehicle tax revenue due to vehicle tax amnesty ranges from 2.5 to 3.7 percent in my preferred specification. When considering the reduction in tax penalties, the impact diminishes by about half, and in some cases, the results do not exhibit statistical significance or show only marginal significance. Using an event-study design, I do not find the effect of vehicle tax amnesty on provincial revenue during the three years following adoption. The initial result confirms why amnesties have been highly popular. Moreover, the substantial reduction in estimated impacts when factoring in tax penalties suggests that vehicle tax amnesty might not be a suitable choice for revenue increase, especially in light of scholars' concerns about its potential negative impact on future compliance. Without addressing the root causes of delinquency, the direct election system of governors may still encourage local leaders to adopt populist policies to win favor and votes. If that is the case, the widespread adoption of vehicle tax amnesty will likely remain a common practice.

Works in Progress:

- **Corruption and the Composition of Government Expenditure: Evidence from An Anti-corruption Measure in Indonesia**
- **Fiscal Interactions in the Short and Long Run: Evidence from Indonesia's Property Tax Decentralization**

Professional Experience

Indonesia Ministry of Finance, Directorate General of Treasury, Head of Section of Regulation and Technical Standardization of Public Service Agency II, Jakarta, 2015-2020

Indonesia Ministry of Finance, Directorate General of Treasury, Junior Remuneration Analyst of Public Service Agency, Jakarta, 2014-2015

State Treasury Service Office Jakarta IV, Treasury Analyst, Jakarta, 2008-2012

State Treasury Service Office Manado, Treasury Analyst, Manado-North Sulawesi, 2007-2008

Regional Accounting Office Manado, Accounting Data Processing Team member, Manado-North Sulawesi, 2002-2004

Selected Other Professional Experience

Ministry of Finance and Ministry of Public Works and Housing, Member of Drafting Team of Law Number 4 Year 2016 Indonesia Housing Provident Fund (Indonesian *Tabungan Perumahan Rakyat*), Jakarta, 2015-2016

Student Cooperative, Sekolah Tinggi Akuntansi Negara, Chairman, Jakarta, 2005-2006

Civitas Campus Bulletin, Sekolah Tinggi Akuntansi Negara, Chief Editor, Jakarta, 2000-2001

Syarief Basir and Partner Accounting Firm, Junior Auditor, Jakarta, 2006

MUC Tax Consultant Group, Intern, Jakarta, 2000

Selected Trainings

Postsecondary National Policy Institute (PNPI), Virtual Federal Student Aid Boot Camp, Washington DC (online), 2021

Inter-university Consortium for Political and Social Research (ICPSR), Various Quantitative Methods, Ann Arbor Michigan, 2013

TaxSys Institute, Indonesia Taxation Course (Indonesian *Brevet Pajak A/B*), South Tangerang, 2006

Teaching Experience

Introduction to Difference-in-Differences with Variation in Treatment Timing, Department of Accounting, Faculty of Economics and Business, Universitas Indonesia, Fall 2023

- Visiting guest lecturer in a session of a Ph.D.-level research method class

Government Revenue Lab (Indonesian *Praktikum Pelaksanaan Pendapatan Negara*), Politeknik Keuangan Negara STAN, State Treasury Specialization (68 students), Semester 4 2018/2019

- Student evaluation (9.09/10)

- Received the highest student evaluation among four instructors teaching the course **Introduction to Economics (Indonesian *Pengantar Ilmu Ekonomi*)**, Politeknik Keuangan Negara STAN, Custom and Excise Specialization (75 students), Semester 1 2017/2018
- Student evaluation (9.01/10)

Selected Other Academic Experience

Martin School of Public Policy and Administration: Volunteered as a Student Panel speaker during the orientation for incoming PhD students in 2023.

Martin School of Public Policy and Administration: Volunteered to contact newly admitted PhD students in 2023.

Conference Presentations

Association for Budgeting and Financial Management (ABFM) Fall 2023 Conference, Denver, Colorado

National Tax Association (NTA) 116th Annual Conference on Taxation 2023 (Student Research Forum), Denver, Colorado

Referee Service for Academic Journals

International Tax and Public Finance (1 time)

Professional Memberships

Association for Budgeting and Financial Management, National Tax Association, Association for Public Policy Analysis and Management

Awards and Honors

Travel grant to NTA 116th Annual Conference on Taxation 2023, Denver, awarded by Martin School of Public Policy and Administration, University of Kentucky

Travel grant to ABFM's 35th research conference 2023, Denver, awarded by the Public Financial Publications (PFP)

Doctoral scholarship (full coverage) to study abroad, awarded by the Indonesia Ministry of Finance

Master's scholarship (full coverage) to study abroad, awarded by the Indonesia Ministry of Finance

Undergraduate scholarship (tuition), awarded by the Indonesia Ministry of Finance

Software and Language Skills

Software: Stata, L^AT_EX, SQL, R (basic knowledge)

Languages: English, Indonesian (native), Javanese (native)