

MUCH ROSIDI

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Education

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

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

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

B.Ap.Sc. in Accounting, Sekolah Tinggi Akuntansi Negara, Jakarta, 2006

Research and Teaching Interests

Public Finance, Public Financial Management, Education Policy and Finance, Quantitative Research Methods

- My research utilizes causal inference and other quantitative methodologies to evaluate the effects of government policies with the aim to generate evidence-based insights that inform policy decisions

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 province's amnesty adoptions, I estimate the effect of vehicle tax amnesty on vehicle tax revenue using difference-in-differences. The short-run effect of vehicle tax amnesty on vehicle tax revenue is between 3.3 and 3.5 percent in my preferred specification. This immediate positive effect confirms why amnesties have been extremely popular. Another reason for their popularity might be because the direct election system of governors encourages local leaders to implement populist policies to look good in their people's eyes and win their votes. Using an event-study design, I find evidence that provinces adopting vehicle tax amnesties deteriorate their vehicle tax revenue in the following three years after their first amnesty adoption. The lower long-run revenue seems unable to compensate for additional short-run revenue. Without a fundamental overhaul of enforcement and compliance efforts, the yardstick competition model tells us that we will see more amnesties adopted.

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

Teaching Experience

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 of Economics (Indonesian *Pengantar Ilmu Ekonomi*), Politeknik Keuangan Negara STAN, Custom and Excise Specialization (75 students), Semester 1 2017/2018

- Student evaluation (9.01/10)

Conference Presentations

- Association for Budgeting and Financial Management (ABFM) Fall 2023 Conference (scheduled)

Professional Memberships

- Association for Public Policy Analysis and Management (2021, 2022, 2023)

Awards and Honors

- Doctoral scholarship to study abroad from Indonesia Ministry of Finance
- Masters scholarship to study abroad from Indonesia Ministry of Finance

Software and Language Skills

Software:

- Stata, L^AT_EX, SQL, R (basic)

Languages:

- English, Indonesian (native), Javanese (native)

References

Available upon request