

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: 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, Jakarta, 2006

Research and Teaching Interests

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

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, 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

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

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

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

Civitas Campus Bulletin, Student Executive Body - **Sekolah Tinggi Akuntansi Negara**, Chief Editor, Jakarta, 2000-2001

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

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)

Conference Presentations

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

Professional Memberships

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

Awards and Honors

- Doctoral scholarship (full coverage) to study abroad from Indonesia Ministry of Finance
- Masters scholarship (full coverage) to study abroad from Indonesia Ministry of Finance
- Undergraduate scholarship (tuition) from Indonesia Ministry of Finance

Software and Language Skills

Software:

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

Languages:

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