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|  |  CURRICULUM VITAE  Nur Arif Nugraha |

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UK

CURRENT EMPLOYMENT: Government Officer of the Ministry of Finance of the Republic of Indonesia

DATE OF BIRTH: 16 December 1978

NATIONALITY: Indonesian

LANGUAGES: Indonesia

THEMATIC EXPERTISE: Public policy, tax policy and tax administration

GEOGRAPHICAL EXPERTISE: Indonesia

OVERVIEW

I am a government officer of the Ministry of Finance (MoF) of the Republic of Indonesia, who was assigned as a lecturer at Polytechnic of State Finance (PSF) STAN, a higher education institution under the MoF. I have been working at the MoF for 23 years to date, mostly in the Directorate General of Taxes (DGT) for 17 years dealing with tax administration and tax audits. Since the first assignment at the DGT, I had worked in some fields; general tax administration, withholding income tax, income tax, tax audit, and development of human resources management. At PSF STAN, I taught some tax-related subjects, such as income tax, withholding tax, and tax audits. In addition to teaching activities, I also did research with research interests of public policy, tax policy, and tax administration. I finished Master of Public Policy and Management from the University of Melbourne, Australia in 2013. Currently, I continue my study to undertake PhD in Development Studies (IDS) at the University of Sussex to do research on tax audit policy.

EDUCATION AND QUALIFICATIONS

**2012 - 2013** **Master of Public Policy and Management**

 The University of Melbourne, Australia

**2003 - 2006** **Bachelor of Accounting**

 Polytechnic of State Finance STAN, Indonesia

**1996 - 1999** **Diploma of Taxation**

 Polytechnic of State Finance STAN, Indonesia

RECORD OF EMPLOYMENT

2022 – PRESENT Staff of Human Capital Development, Financial Education and Training Agency, Ministry of Finance, Indonesia (Employee on Study Assignment-PhD)

 As an employee on study assignment (PhD student), I am transferred to this position.

2016 – 2022 Lecturer, Polytechnic of State Finance STAN, Ministry of Finance, Indonesia

I taught some tax-related subjects, such as income tax, withholding tax, and tax audits. In addition to teaching activities, I also did research with research interests of public policy, tax policy, and tax administration.

2014 – 2016 Staff of Human Capital Development, Directorate General of Taxes, Ministry of Finance, Indonesia

I was assigned in Job Classification Development Section, and I was responsible for conducting job evaluation, workforce planning, and revising standard operating procedure

2012 – 2013 Staff of Human Capital Development, Directorate General of Taxes, Ministry of Finance, Indonesia (Employee on Study Assignment-Master)

 Als an employee on study assignment (Master student), I am transferred to this position.

2008 – 2011 Tax Auditor, Directorate General of Taxes, Ministry of Finance, Indonesia

I was assigned at Temanggung Tax Office, and responsible for conducting tax audits to examine taxpayers’ compliance in two regencies in Central Java (Temanggung and Wonosobo) as audit team leader.

2006 – 2008 Tax Auditor, Directorate General of Taxes, Ministry of Finance, Indonesia

I was assigned at Surakarta Tax Audit and Investigation Office, and responsible for conducting tax audits to examine taxpayers’ compliance in three different tax offices (Surakarta, Klaten, and Magelang) as audit team member.

2003 – 2006 Staff of Human Capital Development, Directorate General of Taxes, Ministry of Finance, Indonesia (Employee on Study Assignment-Bachelor)

 As an employee on study assignment (Bachelor student), I am transferred to this position.

2002 – 2003 Tax Auditor, Directorate General of Taxes, Ministry of Finance, Indonesia

I was assigned at Yogyakarta One Tax Office, and responsible for administering tax returns (monthly and annual) and analyze the Top 100 biggest corporate taxpayers, and also conducting tax audits for all taxes.

1999 – 2002 Tax Administration Staff, Directorate General of Taxes, Ministry of Finance, Indonesia

I was assigned at Yogyakarta Tax Office, and responsible for administering tax returns (monthly and annual) and analyze the Top 100 biggest corporate taxpayers

AFFILIATIONS

Member, International Fiscal Association, Netherlands

Member, International Political Science Association, Canada

Member, Association of Public Policy Analysis and Management, United States

Member, Indonesian Lecturers Association, Indonesia

Member, Indonesian Accountant Association, Indonesia

Member, Indonesian Economist Association, Indonesia

SELECTED EXPERIENCE

2016 - 2022 Lecturer at Tax Department, Polytechnic of State Finance STAN, Indonesia

 Description

2020 - 2021 Head of Tax Laboratory, Polytechnic of State Finance STAN, Indonesia

 Description

2002 - 2011 Tax Auditor, Directorate General of Taxes, Indonesia

 Description

SELECTED PUBLICATIONS AND OUTPUTS

Nugraha, N.A & Darono, A. (2022) Discourses And Institutions In Tax Policy And Fiscal Sustainability: Evidence From Indonesia. Jurnal Pajak Dan Keuangan Negara (PKN), 4(1), 61–71. https://doi.org/10.31092/jpkn.v4i1.1722 (<https://jurnal.pknstan.ac.id/index.php/pkn/article/view/1722>)

Alfiyan, M. & Nugraha, N.A. (2021) Analysis of Tax Burden And Its Relevance To Government Regulation Number 23 Year 2018 For Micro, Small, And Medium Enterprises (MSME), Indonesian Tax Review (Jurnal Pajak Indonesia), Vol. 5, No. 2, 180-185. (<https://jurnal.pknstan.ac.id/index.php/JPI/article/view/1412>)

Nugraha, N.A. (2020). The Implementation of Single Identity Number to Integrate the Existing Identity Numbers in Indonesia, The International Conference on Public Sector Accounting (ICOPSA) 2019, Routledge, London, 2020 ([https://www.taylorfrancis.com/chapters/implementation-single-](https://www.taylorfrancis.com/chapters/implementation-single-identity-number-bid-integrate-existing-identity-numbers-indonesia-nur-arif-nugraha/e/10.1201/9780367822965-77?context=ubx&amp;refId=0a78fd75-270b-4494-bff4-6bc469d1723a)  [identity-number-bid-integrate-existing-identity-numbers-indonesia-nur-](https://www.taylorfrancis.com/chapters/implementation-single-identity-number-bid-integrate-existing-identity-numbers-indonesia-nur-arif-nugraha/e/10.1201/9780367822965-77?context=ubx&amp;refId=0a78fd75-270b-4494-bff4-6bc469d1723a)  [arif-nugraha/e/10.1201/9780367822965-](https://www.taylorfrancis.com/chapters/implementation-single-identity-number-bid-integrate-existing-identity-numbers-indonesia-nur-arif-nugraha/e/10.1201/9780367822965-77?context=ubx&amp;refId=0a78fd75-270b-4494-bff4-6bc469d1723a)  [77?context=ubx&refId=0a78fd75-270b-4494-bff4-6bc469d1723a](https://www.taylorfrancis.com/chapters/implementation-single-identity-number-bid-integrate-existing-identity-numbers-indonesia-nur-arif-nugraha/e/10.1201/9780367822965-77?context=ubx&amp;refId=0a78fd75-270b-4494-bff4-6bc469d1723a))