

## UNTORO SEJATI

is the Senior Manager of Transfer Pricing Services at DDTC. Prior to joining DDTC, he worked as Senior Auditor in one of well-known public accounting firms, where he has gained practical experience in auditing companies involved in various industries such as banking, plantation, manufacturing, and financing. He is an experienced practitioner with particular expertise in handling transfer pricing controversies with emphasis on accounting analysis. He is also a regular speaker in topics regarding transfer pricing in various seminars, trainings, and group discussions held by DDTC, private institutions and government agencies.



### FORMAL EDUCATION:

- Bachelor's degree in Accounting from the University of Indonesia.
- Master's Degree in International Taxation (LL.M Int. Tax) from Vienna University of Economics and Business Administration - Austria, **under scholarship from DDTC**. Thesis Title: Value Creation in Digital Economy.

### INTERNATIONAL COURSES & SEMINARS:

- “**Permanent Establishment Workshop**” held by IBFD, Singapore (2011);
- “**Advanced Transfer Pricing Workshop**” held by IBFD, Amsterdam, the Netherlands (2012);
- “**Transfer Pricing Advanced Course Programmed**” held by Transfer Pricing Research Center, Universiteit Leiden, the Netherlands (2015).

### PROFESSIONAL CERTIFICATIONS:

- Certified Public Accountant (CPA);
- Certified in Principles of Corporate & International Taxation (Transfer Pricing) from Chartered Institute of Taxation, United Kingdom.

### SPEAKER AT:

- Unilever, Kalbe Group, Astra International, Fiscal Policy Agency, Secretariat of Tax Court, Secretariat of Tax Supervisory Committee, Indonesian Tax Consultants Association, the Institute of Indonesia Chartered Accountant, the University of Indonesia, and others.

### PUBLICATION:

#### BOOKS

- B. Bawono Kristiaji and Untoro Sejati, “**Arm's Length Principle: Suatu Tinjauan,**” in *Transfer Pricing: Ide, Strategi, dan Panduan Praktis dalam Perspektif Pajak Internasional*, ed. Darussalam, Danny Septriadi and B. Bawono Kristiaji. (DDTC, July 2013);
- Untoro Sejati and Muhammad Fahrial, “**Panduan dalam Memilih Pembanding yang Tepat,**” in *Transfer Pricing: Ide, Strategi, dan Panduan Praktis dalam Perspektif Pajak Internasional*, ed. Darussalam, Danny Septriadi and B. Bawono Kristiaji. (DDTC, July 2013);

- Untoro Sejati, Veronica Kusumawardani, and Muhammad Fahrial, “**Traditional Transactional Methods**,” in *Transfer Pricing: Ide, Strategi, dan Panduan Praktis dalam Perspektif Pajak Internasional*, ed. Darussalam, Danny Septriadi and B. Bawono Kristiaji. (DDTC, July 2013);
- Untoro Sejati and Ganda C. Tobing, “**Transactional Profit Methods**,” in *Transfer Pricing: Ide, Strategi, dan Panduan Praktis dalam Perspektif Pajak Internasional*, ed. Darussalam, Danny Septriadi and B. Bawono Kristiaji. (DDTC, July 2013);
- Untoro Sejati and Veronica Kusumawardani, “**Pendekatan Agregasi-Segregasi dan Segmentasi Laporan Keuangan**,” in *Transfer Pricing: Ide, Strategi, dan Panduan Praktis dalam Perspektif Pajak Internasional*, ed. Darussalam, Danny Septriadi and B. Bawono Kristiaji. (DDTC, July 2013);
- Untoro Sejati and Anggi Tambunan, “**Profit Level Indicator**,” in *Transfer Pricing: Ide, Strategi, dan Panduan Praktis dalam Perspektif Pajak Internasional*, ed. Darussalam, Danny Septriadi and B. Bawono Kristiaji. (DDTC, July 2013);
- Romi Irawan, Untoro Sejati and Ganda C. Tobing, “**Cost Contribution Arrangement**,” in *Transfer Pricing: Ide, Strategi, dan Panduan Praktis dalam Perspektif Pajak Internasional*, ed. Darussalam, Danny Septriadi and B. Bawono Kristiaji. (DDTC, July 2013);
- Untoro Sejati and Veronica Kusumawardani, “**Perkembangan Ranah Transfer Pricing Terkini**,” in *Transfer Pricing: Ide, Strategi, dan Panduan Praktis dalam Perspektif Pajak Internasional*, ed. Darussalam, Danny Septriadi and B. Bawono Kristiaji. (DDTC, July 2013);
- Romi Irawan and Untoro Sejati, “**Chapter 10: Indonesia**,” in *The Transfer Pricing Law Review*, 2nd Edition, ed. Steve Edge and Dominic Robertson (Law Business Research, 2018).

### ARTICLE

- Untoro Sejati, “**Panduan Baru Transfer Pricing**,” *Bisnis Indonesia Newspaper*, Jul 26, 2017;
- Untoro Sejati, “**Meninjau Kewajaran Transaksi Pinjaman: Studi Kasus Chevron**,” *DDTCNews*, <https://goo.gl/tBZ8dU>, Oct 16, 2018.