***ABSTRACT***

Krystle Kilapong / 34150527 / 2018 */ Recording and reporting evaluation of asset and liabilities during and after tax amnesty programme of* PT Spotelindo Mitra Utama / Amelia Sandra, SE.,Ak.,M.Si.,M.Ak.

*It is quite a common practice these days for companies to avoid tax responsibility, therefore the governement launched tax amnesty programme in 2016. During this period of programme execution and after, company would record and report all its asset and liabilities. The purpose of this research is to evaluate whether the recording and reporting of assets and liabilities is in accordance with applicable regulations.*

*Tax pardon or Tax amnesty is to waive the amount of tax due, without tax administration Sanction or clear of any criminal tax case, by reporting and reveal all its asset and liabilities in accordance to tax amnesty law. The purpose of tax amnesty is to encourage a more fair tax system and to have a larger valid data basis, that is comprehensive and integrated.*

*This research is a qualitative study. All data and information obtained directly from* PT Spotelindo Mitra Utama *by documentation and interviews. The datas required in this study are prime data which include Assets Statement, Balance Sheet, Liabilities Report Statement, and Journal of* PT Spotelindo Mitra Utama.

*Analysis result of this research indicated that during tax amnesty,* PT Spotelindo MitraUtama *has additional asset in form of account receivable of* Rp 230.959.789,00 *and asset inventory (business inventory) of* Rp 359.165.679,00. *This company has liabilities amount* Rp 547.329.266,00. *After tax amnesty* PT Spotelindo Mitra Utama *did not divert and invest its asset outside the Republic of Indonesia, for the time minimal of 36 months, calculated from the time tax payer received its letter of tax amnesty.*

*The summary of this research is to confirm that* PT Spotelindo Mitra Utama *has recorded and reported assets and liabilities in accordance with the provisions of the tax amnesty and accounting treatment, based on its balance sheet, asset statement (Statement of Assets), receivables and payables has been reported seperately.*

*Keywords : Tax amnesty; After tax amnesty; PSAK; Recording and Reporting; Asset.*