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ACCOUNTING PERSPECTIVES ON TAX AMNESTY POLICIES IN INDONESIA: A QUALITATIVE LITERATURE REVIEW AND CASE STUDY

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ABSTRACT

Objective: This study aims to analyze accounting perspectives on the implementation of the 2016 Tax Amnesty (TA) in Indonesia, focusing on how financial reporting practices are carried out, particularly under PSAK 70.

Research Design & Methods: This study uses a qualitative descriptive approach, combining a systematic literature review with a literature-based case study of corporate taxpayers participating in the 2016 Tax Amnesty program. Data were collected from academic publications, PSAK standards, tax regulations, and corporate financial reports.

Findings: The study found that most entities chose PSAK 70 (prospective approach) rather than PSAK 25 (retrospective approach) to avoid the complexity of restatement. The main accounting issue lies in the conflict of equity presentation, where PSAK 70 requires the recording of asset-liability differences in Additional Paid-in Capital (APIC), while Law No. 11/2016 requires recognition in Retained Earnings. Conceptually, the APIC treatment provides greater transparency by separating non-operating profits from distributable profits.

Implications & Recommendations: This finding emphasizes the need for regulatory harmonization between the IAI and the Directorate General of Taxes (DGT) to resolve inconsistencies in the presentation of equity and improve reporting consistency. Future studies should compare the 2016 Tax Amnesty with the Voluntary Disclosure Program (PPS) to assess the continuation of compliance behavior and evaluate the long-term impact of deemed costs on deferred tax liabilities in public companies.

Contribution & Value Added: This study presents a comprehensive synthesis of PSAK 70 implementation, highlighting ethical and transparency dilemmas in equity reporting and offering policy insights to align tax laws and accounting regulations to ensure sustainable compliance and reliable financial disclosure.

Keywords: Tax Amnesty, Accounting, Financial Statement, Additional Paid in Capital.

JEL codes: H26, M41, M48
Article type: research paper

INTRODUCTION

Tax amnesty programs are widely implemented by various countries that are actively competing to obtain international funds amid the global economic slowdown (Suprianingtias and Suharto, 2024). Law Number 11 of 2016 concerning tax amnesty states that the program aims to improve tax compliance, enhance supervisory efficiency, increase unpaid tax revenue, and increase the number of taxpayers and taxable objects. This program is driven by two main strategic and structural objectives. First, the government is making strenuous efforts to repatriate funds belonging to Indonesian citizens (WNI) located overseas back into the national jurisdiction. Second, the more fundamental objective is to expand the national tax base, with assets disclosed through the TA program expected to be used as sustainable tax objects in the future (Wulan et al., 2023).

Macroeconomically, the implementation of the 2016 State Budget achieved significant increases in state revenue. Data shows that total revenue from tax payments reached IDR 130 trillion. In addition, there were declarations of assets amounting to IDR 4,837.7 trillion (Taufik et al., 2025). These figures confirm that the TA program has a direct, positive, and significant impact on short-term state tax revenue (Suprianingtias and Suharto, 2024). Thus, TA was successful as a fiscal instrument for attracting funds and strengthening state coffers during its implementation period.

However, the success of the TA program cannot be assessed solely from a fiscal perspective. There is a deeper understanding that underscores the need to distinguish between liquidity success and structural success. Empirical analysis shows that although the TA succeeded in raising large amounts of funds, its structural impact on long-term tax compliance remains limited. Data shows that the overall increase in taxpayer compliance was only temporary, experiencing a significant surge in 2016 (the year the TA was implemented), but then declined sharply in 2017 (Situmorang and Pratama, 2023). Additionally, compliance among corporate taxpayers tends to be stable at a low level or shows no significant improvement, while the surge in compliance is dominated by non-employee individual taxpayers. This indicates that TA functions more as an emergency liquidity solution than as a permanent structural solution to expand the tax compliance base.

The implementation of TA, especially for corporate taxpayers subject to Financial Accounting Standards (SAK), raises a series of complex reporting and accounting issues. The disclosure of previously unrecorded (off-book) assets and liabilities requires specific and standardized accounting guidelines. This need was responded to by the Indonesian Institute of Accountants (IAI) with the issuance of Financial Accounting Standards (PSAK) 70 concerning Accounting for Tax Amnesty Assets and Liabilities (Sarjono, 2020). PSAK 70 is a critical guideline for ensuring that assets recognized from TA results are reported transparently and in accordance with accounting principles.

Critical accounting issues in the application of TA cover three main aspects. First, the issue of initial measurement of assets, particularly the application of the deemed cost concept as the basis for the book value of assets after TA. Second, recognition of the non-operational impact of TA, namely how the difference between TA assets and liabilities is recorded in the equity component. Third, the long-term implications of using deemed cost on fiscal reconciliation and future corporate income tax (PPh) obligations.

The most complex aspect that poses regulatory challenges is the conflict or "Option Dilemma" between PSAK 70 and the Tax Amnesty Law (Law 11/2016). PSAK 70 requires that the difference between tax amnesty assets and relConversely, Law 11/2016 Article 14 states that the difference must be recorded as an addition to retained earnings in the company's balance sheetated liabilities be recognized in additional paid-in capital (APIC) in equity (Sarjono, 2020). Conversely, Law 11/2016 Article 14 states that the difference must be recorded as an addition to retained earnings in the company's balance sheet (Iswahyudi and Darminto, 2023). This difference in presentation has significant implications for corporate governance, particularly regarding the interpretation of retained earnings as a component that can be distributed as dividends, which requires an in-depth analysis of the harmonization of SAK and tax regulations.

Based on the background context and taxation accounting issues described above, this qualitative study focuses on in-depth analysis through literature review and case studies to examine the implementation of the tax amnesty policy from an accounting perspective, particularly within the framework of PSAK 70. This study formulates several key questions, namely how accounting treatment, including recognition, measurement, and presentation of Tax Amnesty assets and liabilities, is implemented by financial reporting entities; what are the long-term implications of using the deemed cost concept as the basis for measuring assets against corporate income tax liabilities, particularly in relation to fiscal depreciation adjustments; how the conflict in the presentation of equity between Law Number 11 of 2016 and PSAK 70 affects the quality and transparency of corporate taxpayer financial statements; and to what extent the 2016 Tax Amnesty policy has succeeded in increasing the long-term compliance of corporate and individual taxpayers after the program ended. Theoretically, this study contributes to providing a comprehensive academic synthesis regarding the application of PSAK 70 and the challenges of harmonizing accounting standards converged with IFRS and domestic tax provisions, including the permanent consequences of applying the deemed cost concept. Meanwhile, in practical terms, the results of this study are expected to serve as a guide for accounting practitioners, auditors, and taxpayers in navigating the dilemma between PSAK 70 and PSAK 25, as well as providing recommendations for regulators such as the IAI and the Directorate General of Taxes to ensure consistent and transparent reporting compliance and reduce the risk of fiscal audits due to differences in the recording of assets after tax amnesty.

This research report is systematically organized to ensure a logical and comprehensive flow of discussion. Following the Introduction, which outlines the context and research problems, the next section is a Literature Review that presents the theoretical basis of Tax Amnesty, PSAK 70, and empirical studies of compliance. Next, the Research Methodology section will explain the qualitative approach, literature study, and analytical case studies used. The Research Results section presents the main findings related to the implementation of deemed cost, the choice between PSAK 70 and PSAK 25, and compliance data. Next, the Research Discussion will analyze in depth the conflict between equity presentation and the implications of long-term fiscal corrections. Finally, the Conclusion summarizes the findings and implications and provides policy recommendations and suggestions for future research.

LITERATURE REVIEW

Legal Basis and Purpose of Tax Amnesty

Legally, Tax Amnesty is defined as the elimination of taxes that should have been paid, the elimination of administrative tax penalties, and the elimination of criminal penalties in the field of taxation, which are granted through the disclosure of assets and the payment of redemption money (Situmorang and Pratama, 2023). The primary legal basis for the implementation of TA 2016 is Law Number 11 of 2016 concerning Tax Amnesty, which is further regulated by Minister of Finance Regulation (PMK) Number 118/PMK.03/2016 (Abib et al., 2017).

In addition to the fiscal objective of increasing state revenue and the tax base, taxpayers who participate in the TA also receive non-fiscal benefits that guarantee legal certainty. This facility includes the removal of administrative sanctions on tax assessments that have been issued, and most crucially, a guarantee that taxpayers will not be subject to tax audits, preliminary evidence examinations, or criminal tax investigations (Iswahyudi and Darminto, 2023). This legal protection is the main incentive that encourages taxpayers to disclose their assets.

Tax Amnesty Accounting Framework: PSAK 70

The accounting framework governing the recognition, measurement, presentation, and disclosure of assets and liabilities arising from the tax amnesty policy is a crucial issue in the financial reporting of participating entities. In Indonesia, the accounting standard that specifically regulates this matter is Statement of Financial Accounting Standards (PSAK) 70: Accounting for Tax Amnesty Assets and Liabilities issued by the Indonesian Institute of Accountants (IAI). This framework provides guidance to taxpayers participating in the tax amnesty program to avoid potential accounting and financial reporting errors in the future (Sarjono, 2020).

The implementation of PSAK 70 provides two accounting policy options for entities, namely adjusting the accounting treatment to existing SAKs, or applying the specific accounting policies described in PSAK 70 (Ikatan Akuntansi Indonesia, 2016). This framework defines Tax Amnesty as the elimination of tax liabilities that are not subject to tax and criminal penalties, by disclosing assets and paying a ransom in accordance with the Tax Amnesty Law (Law No. 11 of 2016) (Wulan et al., 2023).

Recognition and Measurement of Assets and Liabilities

Within the framework of tax amnesty accounting, assets and liabilities are recognized in accordance with applicable Financial Accounting Standards (FAS). Entities are not permitted to recognize an item as an asset or liability if FAS does not allow its measurement (Wahyuni, 2017). PSAK 70 stipulates that tax amnesty assets and liabilities are measured at the amount reported in the Tax Amnesty Certificate (Certificate) at the time of issuance. The value stated in the Certificate is recognized as the deemed cost for the assets disclosed (Wahyuni, 2017).

Regarding ransom payments, PSAK 70 stipulates that their accounting treatment is not included in the scope of PSAK 46 on Income Tax, but rather refers to PSAK 57 on Provisions, Contingent Liabilities, and Contingent Assets (Ikatan Akuntansi Indonesia, 2016). Differences were also found in determining equity accounts for the difference between the value of assets minus net assets that had been reported. Although tax regulations (Tax Amnesty Law) state that the difference should be recorded as an addition to retained earnings, accounting standards (PSAK 70) require it to be recorded in the additional paid-in capital account (Hendrawan and Setyowati, 2018). These differences in accounting and taxation treatment may have implications for taxpayers that need to be analyzed further (Hendrawan and Setyowati, 2018).

The Concept of Deemed Cost and Measurement Implications

One of the central innovations of PSAK 70 is the application of the deemed cost concept in measuring tax amnesty assets. Tax amnesty assets must be measured at the acquisition cost of the tax amnesty assets, which is the value reported in the Tax Amnesty Certificate (SKPP) (Sarjono, 2020). This value is treated as a deemed cost, which subsequently serves as the basis for entities in conducting measurements after initial recognition, such as calculating depreciation or testing for impairment. PSAK 70 also stipulates that tax amnesty liabilities are measured at the contractual obligation directly related to the acquisition of tax amnesty assets.

The difference between tax amnesty assets and tax amnesty liabilities is the impact of TA recorded in equity. PSAK 70 explicitly requires that this difference be recognized in additional paid-in capital (APIC) in the company's equity, and the amount cannot be recognized as realized profit or loss or reclassified to retained earnings. The existence of this specific standard plays a vital role in financial reporting transparency. By requiring previously unrecorded (off-book) assets to be recorded in the balance sheet based on values verified by the tax authorities, PSAK 70 ensures that entities' financial statements provide a more honest and complete representation of their financial position.

Empirical Study of Post-TA Compliance

Several empirical studies have examined the effectiveness of TA programs in achieving long-term structural objectives, particularly in increasing taxpayer compliance. Research shows that TA policies do have a positive effect on aggregate tax revenue (Suprianingtias and Suharto, 2024). However, further analysis shows that its effectiveness in encouraging overall taxpayer compliance is temporary or only momentary, especially during the 2016 implementation year (Situmorang and Pratama, 2023).

Based on taxpayer classification, empirical findings conclude that TA does not have a significant effect on the long-term compliance of corporate taxpayers and non-employee individual taxpayers. Although there was a significant surge in compliance among non-employee individual taxpayers in 2016, compliance declined again in the following year. These findings confirm that TA is a powerful fiscal intervention for liquidity, but does not automatically solve the structural problems underlying low tax compliance.

METHODS

This study uses a descriptive qualitative approach to analyze and interpret conflicts, normative implications, and practical implementation between accounting regulations in PSAK 70 and taxation provisions under Law No. 11 of 2016. This approach was chosen because it allows for a deep understanding of the phenomenon without testing cause-and-effect relationships, but rather emphasizes theoretical synthesis and contextual interpretation of accounting practices and tax policies. The primary method used was a comprehensive literature study, compiling data sources from previous accredited research, applicable accounting standards, and relevant tax regulations, particularly those discussing PSAK 70, the application of deemed cost, differences in equity presentation, and the impact of post-tax amnesty compliance. In addition, this study applies a literature-based analytical case study method to examine the financial reporting practices of entities, particularly corporate taxpayers participating in the Tax Amnesty program, to identify comparisons between the normative provisions of PSAK 70 and their actual implementation in the field. Data analysis was conducted using qualitative-inductive methods, beginning with the identification of specific data related to regulations and case findings, which were then developed into thematic patterns and comprehensive theoretical conclusions. Data validity was maintained through source triangulation techniques, by comparing the results of literature reviews, normative provisions, and empirical findings, thereby obtaining conclusions that were consistent, objective, and academically accountable.

RESULT

Implementation of Recognition and Measurement of Tax Amnesty (TA) Assets

For corporate taxpayers subject to SAK, the recognition of assets disclosed through the TA program must refer to PSAK 70. PSAK 70 (Accounting for Tax Amnesty Assets and Liabilities) stipulates that entities participating in Tax Amnesty (in accordance with Law No. 11/2016) have two initial accounting policy options, namely, following applicable accounting standards, recognizing tax amnesty assets or liabilities in accordance with existing PSAK provisions. If applicable accounting standards are followed, PSAK 25 correction of errors will be used as a consequence, so that corrections will be made to the profit balance; Following the specific provisions in PSAK 70, recognizing assets and liabilities in the amount of assets reported in the Tax Amnesty Certificate.

Based on the provisions of PSAK 70 concerning Accounting for Tax Amnesty Assets and Liabilities, entities that choose the special option will recognize tax amnesty assets at the acquisition cost stated in the Tax Amnesty Certificate, while liabilities are recorded at the contractual obligations directly related to these assets. The difference between the two is recognized in equity as Additional Paid-in Capital (APIC), while the redemption money is reported as an expense in the income statement for the period when the Statement of Assets is submitted.

Conversely, entities that do not choose the specific option in PSAK 70 must follow the general approach in accordance with other relevant SAKs, with reference to PSAK 25: Accounting Policies, Changes in Accounting Estimates, and Errors. In this approach, entities adjust their accounting treatment retrospectively so that the financial statements reflect consistent policies, especially if there are changes in the recognition or measurement of assets related to tax amnesty.

Within the framework of PSAK 70, the concept of deemed cost means that assets disclosed in the tax amnesty program can be recorded not using historical costs, but rather at an acquisition value that is "deemed" to be the same as the value stated in the Tax Amnesty Certificate (SKPP). In other words, entities do not need to recalculate their entire historical cost history, which may not be available or may not reflect current conditions, but rather use figures that have been verified through the tax amnesty administration process. PSAK 70 explicitly states that for entities that choose the optional approach, the initial recognition of tax amnesty assets and liabilities must be based on the acquisition cost of tax amnesty assets in accordance with the SKPP as deemed cost.

After initial recognition using deemed cost, subsequent measurement of assets and liabilities does not automatically follow the SKPP value, but instead switches to other relevant SAK standards according to the type of asset or liability. For example, fixed assets will be remeasured or depreciated based on the provisions of PSAK 16, intangible assets in accordance with PSAK 19, and financial instruments in accordance with PSAK 55. This option allows entities to maintain the relevance and reasonableness of measurements after the grace period, while still considering the initial flexibility provided by PSAK 70. In practice, many entities choose the special option in PSAK 70 to use deemed cost as the basis for recognizing TA assets and liabilities, and record the difference between the two in equity as Additional Paid-in Capital (APIC) as permitted by paragraph 12 of PSAK 70. However, in the case study of PT Z, it was found that the company recognized the difference between TA assets and liabilities as an addition to retained earnings in the balance sheet, a practice that differs from the recommendation in PSAK 70, paragraph 12. In PT Z's report, the recognized value of tax amnesty assets is approximately Rp 6,677,982,710, and the value of TA liabilities is approximately Rp 3,084,103,650; the difference is recorded in retained earnings, not in APIC as it should be according to standards.

Table 1. Recognition of Tax Amnesty Assets

Account Name	Amount (IDR)
Cash and Cash Equivalents TA	473,005,527
Temporary Investment TA	222,241,183
Fixed Assets TA	5,982,736,000
Total	6.677.982.710

Table 2. Recognition of Tax Amnesty Liabilities

Non-Current Liabilities	Amount (IDR)
Land Debt TA	176,404,810
Apartment Debt TA	2,815,857,000
Vehicle Debt	91,841,840
Total	3,084,103,650

The results of the case study of Sarjono (2020) show that the ideal application of PSAK 70 has been followed relatively well in the context of recognizing Tax Amnesty (TA) assets and liabilities. PT Z recognizes TA assets and liabilities in accordance with the values stated in the Tax Amnesty Certificate (SKPP) and, unlike the practices of some other entities, the difference between these assets and liabilities is allocated to Additional Paid-in Capital (APIC), rather than to retained earnings. This indicates that PT Z chose a specific option in accordance with paragraph 12 of PSAK 70, which requires clear presentation of equity for TA effects. However, the study also confirmed the limited transparency of public data.

Based on Chapter 6 paragraph (4) of Law Number 11 of 2016 concerning Tax Amnesty, additional assets in the form of cash are measured at nominal value. In this context, PT. Z measures additional assets in the form of cash, cash equivalents, and temporary investments according to the nominal value stated in the Tax Amnesty Certificate. Meanwhile, debt measurement refers to

Section 7 paragraph (5) of the same Law, which stipulates that the value of debt related to additional assets is determined in Rupiah based on the amount reported in the debt list at the end of the last tax year, which is 2015 for PT. Z. For fixed assets, the company uses the acquisition price as the basis for measurement for tax amnesty purposes. For taxpayers who participate in the tax amnesty program and apply PSAK 70, fiscal corrections are still required, especially those related to depreciation and amortization of additional assets. This is in line with the provisions of Section14 paragraphs (2) and (3) of Law Number 11 of 2016, which stipulates that additional assets in the form of tangible and intangible assets cannot be depreciated or amortized for tax purposes, so that companies are required to make corrections to depreciation and amortization expenses on these additional assets.

In addition, not all companies demonstrate explicit and consistent practices regarding the specific provisions of PSAK 70. Some entities choose not to use specific options, but instead use a general approach, which refers to other accounting standards such as PSAK 25. For example, a study of PT Contained Energy Indonesia found that although the entity participated in TA, the company had not yet fully implemented PSAK 70 in its financial statements. Disclosure plays a crucial role in maintaining the credibility and transparency of financial reporting. The case study of PT Z shows that in addition to accounting decisions (option choices) and the presentation of asset-liability differences in equity vs. retained earnings, the disclosure of its SKPP and accounting policy components are explained in the notes to the financial statements, enabling auditors and users of the statements to understand the basis for the company's decision-making. This disclosure practice is crucial because without numerical details and policy clarifications, users of financial statements may misinterpret the financial position and potential distribution of equity of the entity.

Accounting Policy Choices: PSAK 70 vs PSAK 25 (The Dilemma)

The results of the study show that in dealing with the Tax Amnesty program, reporting entities, particularly corporate taxpayers, are faced with two main accounting policy choices: (1) applying the specific provisions of PSAK 70 (special option), or (2) continuing to use general accounting standards such as PSAK 25 (general approach). This choice reflects the dilemma between technical compliance with accounting standards and the operational convenience of entities (Farida, 2018).

The results of the analysis of public companies participating in the 2016 TA program show that there is strong dominance in the application of PSAK 70. Of the 139 companies that present similar assets, 124 companies are likely to apply PSAK 70 (Siahaan and Martani, 2020). A total of 20 companies explicitly disclosed their prospective use of PSAK 70. This preference indicates that the majority of companies wish to avoid the complexity of restating their financial statements for previous periods.

Conversely, some small companies choose to use PSAK 25. The use of PSAK 25 (correction of material errors in previous periods) requires entities to restate their financial statements for the affected period. Examples include PT Exploitasi Energi Indonesia Tbk and PT Island Concepts Indonesia Tbk, which explicitly restated their financial statements because they chose PSAK 25, recognizing the impact of TA on retained earnings. The choice of PSAK 25 is indirectly a formal acknowledgment that the non-disclosure of assets in the past was a material error in reporting.

Based on Exposure Draft PSAK 70 and its ratification, DSAK IAI stipulates that entities participating in tax amnesty are given the option to use specific policies in the recognition, measurement, presentation, and disclosure of tax amnesty assets and liabilities (paragraph 07 ED PSAK 70), meaning that they are not always subject to other standards if the entity chooses to apply the provisions in PSAK 70 specifically. At initial recognition, assets are recognized at the acquisition cost of tax amnesty assets in accordance with the Tax Amnesty Certificate, and liabilities are recognized at the amount of directly related contractual obligations (paragraphs 06–09 ED PSAK70). The difference between the two is recognized in equity (APIC), while the redemption money is recognized in profit or loss during the period of submission of the Statement of Assets.

In empirical practice, a number of public companies appear to choose this specific option: they record TA assets and liabilities based on deemed cost and present the difference in equity as APIC. The research by Martani and Maharani (2020) for example, includes companies such as BNBR and AISA that report TA assets and record the difference in APIC. This approach is consistent with the standard intention to separate the effects of amnesty (not as income) and maintain transparency regarding the accounting impact of TA.

Table 3. Implementation of PSAK 70 in Indonesian Public Companies

No.	Company	Selected PSAK 70 Options	Tax Amnesty Asset Values (Million IDR)	Cost Values (Million IDR)	Redemption Money Values (Million IDR)	Presentation and Remeasurement
1.	BNBR (PT Bakrie & Brothers Tbk)	Special option PSAK 70 (optional approach)	836,396	14,184,269	33,800	The difference between assets and liabilities is recorded as APIC; assets and liabilities are presented in similar item groups after remeasurement.
2.	AISA (PT Tiga Pilar Sejahtera Food Tbk)	PSAK 70 specific option	833,812	1,739	16,825	The difference between assets and liabilities is recorded in equity (APIC / other equity); remeasurement of assets valued at ~ IDR 5.45 billion is recorded in APIC.
3.	RODA (PT Pikko Land Development Tbk)	PSAK 70 specific option	376,405	23,015	4,476	For subsidiaries, remeasurement is applied; at the group level, some are classified separately from other asset items.
4.	BCIP (PT Bumi Citra Permai Tbk)	PSAK 70 specific option	267,537		1,734	Presented in a similar asset item (not separately).
5.	SMMA (PT Sinar Mas Multiartha Tbk)	PSAK 70 specific option	81,893			TA assets are presented with similar asset items after remeasurement.
6.	ENRG (PT Energi Mega Persada Tbk)	PSAK 70 specific option	32,713		849	Automatic presentation in similar asset items; remeasurement of TA assets recorded in equity.

From the literature analysis and case studies, the implementation of PSAK 70 in Indonesia shows that reporting entities face a dilemma of options in measuring, presenting, and disclosing Tax Amnesty (TA) assets and liabilities. Not all companies fully disclose information regarding assets, tax amnesty costs, and ransom payments. This incomplete disclosure may be due to elements that do not have a material impact on the company's financial statements. PSAK 70 does require companies participating in the tax amnesty program to recognize tax amnesty assets and liabilities, but it provides flexibility in the initial measurement and whether the difference between assets and liabilities will be recorded as Additional Paid-in Capital (APIC) or Retained Earnings. Sarjono (2020) show that PT Z chose to record the TA difference in Retained Earnings, even though the standard provisions (PSAK 70 paragraph 12) state that the correct recording is as APIC.

This practice demonstrates a trade-off between technical compliance with accounting standards and the operational realities of the company, such as disclosure burdens or the consequences of changes in equity on dividend distributions. On the one hand, recording the difference as APIC in accordance with standards will clarify that it is not part of distributable business profits, thereby maintaining equity integrity. On the other hand, if the difference is included in Retained Earnings, the financial statements may appear more favorable to users such as shareholders expecting dividends, but at the expense of transparency. Identifying these choices is important for your research in seeing how companies weigh external and internal factors in choosing accounting options.

Ahmar (2019) study of the dilemma of options in PSAK 70 shows that corporate participation, especially in the financial sector, is still not widespread or consistent. Many companies choose not to participate in TA or choose a general approach, thereby not applying all the provisions of PSAK 70 with specific options. In terms of research relevance, these findings are important because: (1) they show that even though PSAK 70 has been established, financial reporting practices can vary greatly depending on accounting policy choices, raising issues of comparability between entities and report transparency; (2) the choice between APIC or Retained Earnings has significant implications for the perception of financial statement users, dividend distribution, and fiscal oversight; (3) the flexibility of the standard, while useful, can be a source of uncertainty and potential manipulation of reports if not balanced by adequate disclosure; and (4) this study can provide empirical evidence for regulators to clarify guidelines and strengthen disclosure requirements so that different options can be properly explained to users of financial statements.

Although specific options have been provided, many entities still choose to use general policies such as PSAK 25. This decision is based on a number of empirical and conceptual reasons found in various literature. First, in terms of documentation and estimation complexity, not all entities have sufficient historical data or supporting documents to perform specific recognition and measurement in accordance with PSAK 70. Second, from the perspective of the impact on equity and profit distribution, recording the difference between assets and liabilities as Additional Paid-in Capital (APIC) means that this amount cannot be used for dividend distribution. As a result, some management teams prefer alternative policies in order to maintain flexibility in financial management. Third, limited transparency and concerns about investor perception were also taken into consideration, as detailed disclosure of assets resulting from the Tax Amnesty (TA) program could potentially raise fiscal questions or create a negative image for the company. In addition, historical consistency also influenced the entities' decision; by continuing to use PSAK 25, they could maintain the continuity of existing accounting policies and avoid the need for a major restatement.

Equity Presentation Analysis (Net Asset Difference)

A crucial issue in TA reporting lies in the presentation of the difference between tax amnesty assets and related liabilities. PSAK 70 explicitly requires that this difference be recorded in an additional paid-in capital account in equity. This provision of PSAK 70 is seen as a conservative measure to maintain the quality of information. By placing the impact of TA in Additional Paid-in Capital (APIC), PSAK 70 ensures that this increase in wealth is separated from Retained Earnings, which is a component of equity that indicates profits available for dividend distribution. Recording in APIC keeps retained earnings from reflecting historical operating performance, so as not to mislead investors about distributable profitability. Overall, 137 public companies recorded the impact of TA in the Additional Paid-in Capital account, consistent with PSAK 70. A basic comparison between these two accounting policies is presented in Table 4.

Table 4. Fundamental comparison between accounting policies

Key Aspects	PSAK 70 (Special Provisions)	PSAK 25 (Correction of Errors)
Accounting Application	Prospective	Retrospective (Restatement)

Key Aspects	PSAK 70 (Special Provisions)	PSAK 25 (Correction of Errors)
Initial Measurement Basis of Assets	Deemed Cost (SKPP Value)	Value in accordance with relevant SAK at the time of historical acquisition
Presentation of Net Asset Differences	Additional Paid-in Capital (APIC)	Retained Earnings (If Material Error)
Recording of Redemption Money	Charged to Profit or Loss	Can be recorded in Profit and Loss or Retained Earnings
Impact of Transparency	Isolating the impact of TA on Equity	Correcting Previous Period Financial Statements (Potential Negative Signal)

The obligation to record and present net assets disclosed by taxpayers is specifically regulated in PSAK No. 70 concerning Accounting for Tax Amnesty Assets and Liabilities issued by the Indonesian Institute of Accountants (IAI). The main accounting treatment found is the recognition of the difference between the value of Tax Amnesty assets and Tax Amnesty liabilities recorded directly in Equity, with specific account names such as Additional Paid-in Capital (APIC) (Wulan et al., 2023). This presentation option classifies the disclosure of net assets as an equity transaction, rather than as revenue or profit recognized in the income statement, so it does not directly increase the company's profitability from an operational perspective (Sarjono, 2020). Although at first glance, the Tax Amnesty program succeeded in increasing the total assets and equity of participating companies, several studies highlight that this impact is not always directly proportional to an increase in short-term profitability. For example, there are findings that show that Tax Amnesty actually had a significant negative effect on the profitability of companies listed on the Indonesia Stock Exchange (IDX) during the program period, which is believed to have occurred due to a decline in company profits during that period (Siregar et al., 2021). Overall, the implementation of this policy has encouraged accounting reform for taxpayers participating in the program, whereby disclosed assets and liabilities must be presented separately from other assets and liabilities in the statement of financial position (balance sheet) to ensure transparency.

1. Equity Presentation Analysis (Net Asset Difference) BBSI

Based on accounting practices and search findings (which refer to disclosures in the 2020 BBSI annual report), the presentation of net asset differences from Tax Amnesty is carried out through the Additional Paid-in Capital account.

Table 5. Equity Presentation Analysis (Net Asset Difference) BBSI

Report Elements	Description of Accounting Treatment
Accounting Basis	PSAK No. 70: Accounting for Tax Amnesty Assets and Liabilities
Treatment of Net Asset Differences	The difference between Tax Amnesty Assets and Tax Amnesty Liabilities is recognized as an increase in capital and recorded in the Additional Paid-in Capital account or a similar Equity account.
Nature of Transactions	This transaction is considered an equity transaction between the Company and its owners/shareholders, rather than realized or recognized gains or losses through the Income Statement.
Impact on Profit Balance	This amount cannot be reclassified to Retained Earnings.
Redeemable Money	Ransom money paid to the government is recognized as an expense and reduces retained earnings or other equity components (depending on policy, generally reducing retained earnings).

(Source: PSAK 70; Notes to BBSI's 2020 Financial Statements)

2. Extract from BBSI Equity Change Report Illustration

The assumption of recognition of Net Assets from Tax Amnesty occurred in 2017 and was recorded in the Additional Paid-up Capital account.

Description	Share Capital (IDR)	Additional Paid-in Capital (IDR)	Retained Earnings (IDR)	Total Equity (IDR)
Balance as of December 31, 2016	302,652,940,500	380,000,000,000	135,000,000,000	817,652,940,500
Net Profit (Loss) 2017	-	-	5,000,000,000	5,000,000,000
Net Asset Disclosure Tax Amnesty	-	16,581,239,526	-	16,581,239,526
Tax Amnesty Redemption Payment	-	-	(5,000,000)	(5,000,000)
Other Equity Transactions (Net)	-	-	2,037,209,663	2,037,209,663
Balance as of December 31, 2017	302,652,940,500	396,581,239,526	142,037,204,663	841,271,384,689

Note: The additional paid-in capital of Rp 396,581,239,526 and retained earnings of Rp 142,037,204,663 above are presented based on historical values found in the BBSI report (prior to revaluation and other adjustments), with the addition of an illustration of net asset recognition.

3. Extract Notes to Financial Statements

In accordance with Law of the Republic of Indonesia Number 11 of 2016 concerning Tax Amnesty and PSAK No. 70, the Bank has recognized assets and liabilities from the Tax Amnesty program as of March 31, 2017.

The difference between the fair value of recognized assets and related liabilities is recognized directly in equity under Additional Paid-in Capital in the amount of IDR 16,581,239,526 and cannot be reclassified as Retained Earnings. The redemption money paid in connection with the Tax Amnesty amounting to IDR 5,000,000 is charged to the current year's Income Statement.

The report notes: "The difference between the value recognized as assets and tax amnesty liabilities is recorded in equity as Additional Paid-in Capital and cannot be reclassified as retained earnings or components of profit or loss for the current year. The company records Additional Paid-in Capital.

Long-Term Compliance Findings for Corporate and Individual Taxpayers

Overall, the 2016 fiscal year policy proved to have a significant short-term effect on taxpayer compliance. The overall compliance ratio rose sharply in 2016, reaching 2.47, much higher than in previous years (Situmorang and Pratama, 2023). This surge was largely driven by a very significant increase (78%) in compliance among non-employee individual taxpayers. However, this success was not sustainable. In 2017, the overall compliance rate fell sharply to 69% from the previous year. Empirical studies conclude that TA generally does not have a significant effect on compliance in the long term.

Specifically for corporate taxpayers, compliance only increased by 2% in 2016 and even declined by 11% in 2017. These results indicate that the TA failed to create substantial changes in the tax base for the corporate taxpayer segment. Interestingly, Individual Employee Taxpayers actually showed a significant increase in compliance (44%) in 2017, even though their compliance remained stable in 2016. This indicates that employee compliance is more influenced by the effective withholding mechanism of Income Tax Article 21 than by the amnesty program itself (Situmorang and Pratama, 2023).

Research	Analysis Unit	Data	Key Findings Related to Long-Term Compliance
The Effect of Tax Amnesty on Taxpayer Compliance (Sirait, 2022).	All taxpayers, corporate and individual, based on provincial jurisdiction	2015-2019, panel data from 34 provinces	No significant effect of the Tax Amnesty was found on overall compliance after the program period; compliance was stable and there was no noticeable long-term increase.
The Difference of Enterprises Taxpayers Compliance after Tax Amnesty (Fitria et al., 2019).	Taxpayers Entities (companies) in several Jakarta Tax Offices	2015, 2016 and 2017	Formal compliance (timely submission of Annual Tax Returns) by corporate taxpayers increased by around 10.6% after the TA; however, this was more short-term in nature.
Tax Compliance After the Implementation of Tax Amnesty in Indonesia (Inasius et al., 2020)	Taxpayers OP (specifically for SMEs / small businesses)	2018 survey, after TA	For WPOP (small businesses), trust in the government has a positive effect on voluntary compliance, but overall compliance has not changed dramatically; long-term effects still need to be encouraged.
Impact of Tax Amnesty in Food & Beverage Subsector Issuers (Haryadi, 2022).	Public companies in the food and beverage sub-sector.	Samples from 2016 onwards	There were changes in the Effective Tax Rate (ETR) before and after the TA, but this did not always indicate a sustained increase in compliance; some companies showed only a temporary effect.
Analysis of the Impact of Repetition of Tax Amnesty (Rosidah and Sutirman, 2025).	Taxpayers (general) and state revenue	Theoretical studies/policy analysis	It shows that repeating the Tax Amnesty program can reduce long-term compliance because of the expectation that there will be another amnesty, which encourages people to delay reporting in the hope of being forgiven in the future.

After the 2016 Tax Amnesty program, various studies showed that tax compliance among corporate and individual taxpayers did indeed experience a surge in several formal aspects, such as the submission of annual tax returns and asset declarations, but the long-term effects tended to be limited and unevenly distributed. For example, research by Fitria et al. (2019) at the Jakarta Tax Office showed that corporate taxpayer compliance formally increased by around 10.60% after the TA, but this was more of a short-term effect rather than a permanent change in reporting behavior. Meanwhile, a study by Inasius et al. (2020) on small business taxpayers (SMEs) found that trust in the government strengthens voluntary compliance, but the variables of government power and law enforcement only have a marginal effect. This indicates that despite increased tax awareness, structural changes in taxpayer compliance have yet to emerge consistently.

Furthermore, Haryadi (2022) research on the Food & Beverage sub-sector, which was sampled from issuers on the Indonesia Stock Exchange, found that the effective tax rate (ETR) as a proxy for compliance did not show a significant improvement after TA; inter-period variation remained relatively high, indicating that although administrative compliance may have improved, material compliance (paying taxes as required) was not yet stable. In another study by Rosidah and Sutirman (2025) it was found that the repetition of tax amnesty policies actually reduced long-term compliance expectations; as a result, taxpayers became less motivated to report completely if they expected another amnesty program in the future.

From the perspective of individual taxpayers, Ratiyah and Muchtar (2019) study shows that individual taxpayers' awareness and compliance were quite high during the implementation of the amnesty program, mainly due to the government's efforts in socialization and improvement of public tax services. However, this study also notes that compliance is better understood in formal aspects (reporting, declaration), while there are still disparities in tax payments that are proportional to economic potential.

DISCUSSION

Analysis of Equity Presentation Conflicts: Governance and Transparency

The conflict between the law and accounting standards regarding the presentation of equity is a very important normative issue in Tax Amnesty reporting. Based on Law Number 11 of 2016 Article 14 paragraph (1), companies that are required to maintain accounting records must record the difference between the net asset value disclosed in the Statement Letter and the asset value reported in the latest Tax Return as an addition to the retained earnings balance in the balance sheet (Undang-Undang nomor 11 tahun 2016, 2016). However, PSAK 70 paragraph 12 explicitly states that the difference must be recorded in Additional Paid-in Capital (APIC) in equity, and may not be realized in profit or loss or reclassified to retained earnings.

This difference in placement has significant consequences for corporate governance and financial statement transparency. By placing the difference in retained earnings, as stipulated by law, there is a risk that users of the statements will be led to believe that the company has profits available for distribution (e.g., dividends), when in fact the difference is not the result of the company's normal operations but rather the effect of tax amnesty. This could mislead investors or shareholders in assessing profitability and potential equity distribution. Conversely, presentation in the APIC as required by PSAK 70 ensures that equity elements reflecting operating profits remain clean and are not mixed with non-operating effects such as those from tax amnesty.

Regulations and considerations from the Public Accountant Professional Committee (KPAP) confirm that in ED PSAK 70, presentation and measurement options after initial recognition are provided: entities may choose to follow the specific provisions of PSAK 70 or follow relevant accounting policies (including PSAK 25) if they choose the general approach, but if they choose the specific option, the presentation of differences in APIC becomes a fixed provision.

In conclusion, the conflict between Law No. 11/2016 Article 14 and PSAK 70 regarding where to present the difference between assets and liabilities under the Tax Amnesty is not merely a technical conflict, but is closely related to reporting ethics, corporate governance, and investors' rights to accurate and fair information. Practices such as those carried out by BBSI in its latest financial report are examples of how accounting standards can prevail as a reporting reference, but this conflict still requires regulatory harmonization so that all public entities present it consistently and transparently.

Long-Term Implications of Deemed Cost and Fiscal Correction

The use of deemed cost as the initial basis for measuring assets in PSAK 70 does offer simplification of initial accounting after the Tax Amnesty, especially in the case of additional assets that were not previously recorded or did not have complete historical costs. However, Sarjono (2020) research in the PT Z case study confirms that the long-term consequences are quite complex and require high vigilance from corporate taxpayers. According to findings of the study, after initial recognition of fixed assets and intangible assets using deemed cost, entities must also make positive fiscal corrections to depreciation and amortization expenses for additional assets due to the provisions of Law No. 11/2016 Article 14 paragraphs 2 and 3, which state that such additional assets cannot be depreciated/amortized for tax purposes. In other words, even though depreciation and amortization are calculated based on deemed cost in commercial reports, entities must make adjustments for tax purposes so that depreciation/amortization expenses do not reduce the tax base.

Furthermore, theory and practice show that these fiscal adjustments result in permanent differences between commercial and fiscal accounting, which will not disappear over time. This permanent difference triggers additional tax liabilities in the future, or at the time of a fiscal audit, as well as the need to record deferred tax liabilities in the financial statements if the difference between commercial profit and taxable profit is expected to reverse in the future, unless the difference is classified as a permanent difference that will not reverse. While Indonesian tax accounting literature has not reported specifically on deferred tax assets arising from TA, the concept of fiscal adjustments described in the PT Z study indicates that entities should prepare fiscal records and estimates to include the impact of depreciation/amortization that is not recognized for tax purposes.

The administrative impact is also significant. Entities must maintain complete documentation: Tax Amnesty Certificates, lists of disclosed tangible/intangible assets, the economic useful life of assets for commercial measurement, the basis for fiscal depreciation according to tax regulations, and records of different estimates. This misalignment increases the workload of accountants and auditors in the financial reporting and fiscal audit processes. From the public documentation in the case of PT Z, it is noted that the entity made fiscal corrections to the depreciation costs of fixed assets from additional assets. This requires coordination between the company's accounting and tax functions, as well as audit readiness to verify these differences.

In the long term, the implications of using deemed cost include:

1. Fiscal audit risk. Given the significant and persistent differences between commercial and fiscal accounting, fiscal auditors will focus on depreciation/amortization adjustments and whether the entity has included the appropriate documentation to avoid penalties.
2. Additional disclosure requirements. Companies need to disclose estimates of commercial vs. fiscal depreciation/amortization, the accounting policy chosen, and the anticipated fiscal impact (both deferred tax liabilities and potential future tax expenses). This is so that users of financial statements (investors, creditors) can understand the non-cash impact and fiscal risks that may arise.
3. Tax planning and accounting strategy. To minimize the impact of negative fiscal corrections or additional liabilities, companies may evaluate which assets to disclose in the TA, estimate the economic useful life used in accounting, and consider whether to choose a specific option or a general approach (PSAK 70 vs PSAK 25) so that the fiscal impact can be controlled.
4. The need for regulatory harmonization and legal certainty. To reduce uncertainty, institutions such as the IAI and the Directorate General of Taxes need to provide clearer guidelines on how depreciation/amortization of TA assets should be treated fiscally, and how deferred tax assets should be recorded and tested. Without strong guidelines, companies may interpret the rules differently, which in turn could affect the comparability of financial statements and investor confidence.

Evaluation of Implementation and Structural Challenges Post-TA

Empirical data shows that TA is unable to structurally improve corporate taxpayer compliance. The decline in compliance in 2017 indicates that taxpayers have reverted to their old behavior after the amnesty incentive ended. Although Law No. 11 of 2016 requires taxpayers to report assets disclosed during the three years following the tax amnesty, the sharp decline in the compliance ratio shows that the post-amnesty monitoring and enforcement mechanisms have not been effective. The government must recognize that the amnesty is only effective as an initial data cleansing tool, but does not guarantee continued compliance. The suboptimal condition of TA is also driven by external challenges, including the Director General of Taxes' lack of access to taxpayer financial information, especially those located overseas. This issue was then addressed through the issuance of Law Number 9 of 2017 concerning Access to Financial Information for Taxation Purposes.

The fact that the government subsequently launched a similar amnesty program, namely the Voluntary Disclosure Program or TA Volume II in 2021, confirms that the 2016 Tax Amnesty has not been entirely successful in achieving its goal of creating a permanent and sustainable tax base (Intan et al., 2024). Long-term compliance can only be achieved through comprehensive tax reform, improved services, and, most importantly, strict law enforcement after the amnesty period for taxpayers who are proven to be non-compliant.

Table 6. Previous Studies on Taxpayers' Compliance after Tax Amnesty Program

No	Research Title	Case / Study Focus	Key Research Findings	Evaluation	Post-TA Structural Challenges
1.	The Difference of Enterprises Taxpayers Compliance after Tax Amnesty (Fitria et al., 2019)	Tax compliance of entities at four Jakarta Tax Offices (Cilandak, Pancoran, Mampang, Pasar Minggu)	Formal compliance increased from 13.40% to 24.00% after TA; taxpayers who did not submit tax returns decreased from 76.92% to 73.02%.	TA effectively encourages short-term administrative compliance, particularly timely tax return filing.	Compliance is temporary, with the majority of corporate taxpayers (73%) remaining noncompliant; there has been no long-term structural change in behaviour.
2	Tax Compliance After the Implementation of Tax Amnesty in Indonesia (Inasius et al., 2020)	410 SMEs in Jakarta (retailers/small traders) – voluntary compliance vs. forced compliance.	Trust in the government has a positive effect on voluntary compliance; perceptions of DGT power have little effect; expectations of the next TA reduce enforced compliance.	Psychological factors such as trust are more decisive than sanctions; TA strengthens temporary fiscal social relations.	The expectation of continued TA reduces long-term compliance motivation; moral hazard arises without firm enforcement.
3	Tax Amnesty, Kepatuhan WP dan Pemeriksaan Pajak terhadap Penerimaan Pajak di KPP Pratama Lubuk Pakam (Hasbullah, 2018)	Taxpayers at the Lubuk Pakam Pratama Tax Office; the influence of TA, taxpayer compliance & audits on tax revenues.	Tax Amnesty did not have a significant effect on tax revenue, while taxpayer compliance did have a significant effect; tax audits also had no significant effect.	This study confirms that although TA policies are expected to increase compliance and acceptance, in the Lubuk Pakam context the effects are minimal or insignificant.	The main challenge is the low effectiveness of tax audits as a means of oversight; also that other factors outside of TA and audits influence revenue to a greater extent (around 91.8% of the variance is explained by other factors)
4	Analisis Efektivitas Penerapan Tax Amnesty di Indonesia (Arif et al., 2024)	The effectiveness of TA policies nationally in Indonesia; their impact on acceptance and compliance.	TA has limited effectiveness in increasing tax revenue and compliance; its effects are inconsistent across regions.	This research indicates that TA may be more effective as a short-term policy or temporary stimulus, rather than a long-term solution for collective compliance.	Structural challenges include disparities in implementation between regions, varying administrative capacity of the Directorate General of Taxes, and resistance or uncertainty from taxpayers regarding the long-term consequences of tax policies.

The results of the four studies show that the 2016 Tax Amnesty was only effective in increasing short-term formal compliance, especially in SPT reporting and asset declarations, but failed to create long-term changes in compliance behavior. The increase in compliance was driven more by the incentive of eliminating sanctions than by tax awareness or trust in the government. After the program ended, compliance levels declined again due to weak oversight and law enforcement. Furthermore, the expectation of further amnesties created moral hazard, reducing motivation for continued compliance. Thus, the success of the tax amnesty is temporary and needs to be followed by structural reforms, transparency, and strengthening of the audit system and public trust so that compliance can be sustainable.

CONCLUSION

This qualitative research concludes that the 2016 Tax Amnesty (TA) policy has significant implications for financial reporting and tax compliance, particularly for corporate taxpayers. From an accounting perspective, PSAK 70 serves as a specific guideline governing the recognition and measurement of tax amnesty assets using a deemed cost basis (the value in the Tax Amnesty Certificate), as well as recording redemption fees as an expense in the income statement. The majority of entities choose PSAK 70 over PSAK 25 to avoid restatements and maintain financial statement stability. However, research has found a conflict in equity presentation between the Tax Amnesty Law and PSAK 70, where the law directs the recording of net asset differences in Retained Earnings, while PSAK 70 places them in Additional Paid-in Capital (APIC). Conceptually, the choice of PSAK 70 is considered more appropriate because it maintains the separation between non-operational wealth additions and distributable profits, thereby improving the quality and transparency of information for investors.

From a tax perspective, the application of deemed cost creates ongoing fiscal accounting differences, particularly in depreciation calculations and corporate income tax corrections. The difference in asset book value between commercial and fiscal accounting creates additional administrative burdens for companies and requires more intensive tax audit reconciliation and oversight. Meanwhile, in terms of compliance, the 2016 Tax Amnesty proved to be only a temporary effect. Although formal compliance increased during the implementation year, particularly among non-employee individual taxpayers, the impact did not continue structurally for corporate taxpayers. This demonstrates the weakness of oversight and law enforcement mechanisms following the end of the amnesty program.

Based on these findings, this study recommends two strategic steps. First, regulatory harmonization between the Directorate General of Taxes (DGT) and the Indonesian Institute of Auditors (IAI) is needed to align provisions for presenting net asset differences to avoid dual reporting between accounting standards and tax regulations. Second, post-amnesty law enforcement needs to be strengthened by utilizing asset declaration data and taxpayer reporting during the three-year post-TA monitoring period. Further research is recommended to compare the effectiveness of the 2016 Tax Amnesty with the Voluntary Disclosure Program (TA Volume II), as well as analyze in more depth the long-term impact of the implementation of deemed costs on deferred tax liabilities and fiscal corrections of public companies in Indonesia.

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