

ABSTRACT

Mohammad Rizqi Hidayatullah Rochman, Analysis of the Five-Step Model for the Accounting Treatment of Royalties. Under the supervision of Dr. Rahmat Zuhdi, S.E., MSA., Ak., QIA., CA.

The purpose of this study is to analyze the application of the five-step model to the accounting treatment of royalties.

This study employs a qualitative approach using the case study method. Data were collected through interviews with parties involved in the royalty process, direct observation of work processes, and field notes. The data obtained were analyzed through the stages of data transcription, data coding to classify information, categorization of codes, and interpretation of results.

The research results indicate that the application of the Five-Step Model within the royalty system has been substantially implemented; however, weaknesses remain in the aspects of transparency, reporting mechanisms, and accounting records at the author's level. Therefore, the author needs to establish internal accounting policies, request more detailed sales reports, prepare reconciliation records, and ensure that contracts include definitions of net revenue and verification rights.

The conclusion of this study indicates that the application of the Five-Step Model under PSAK 115 is still not optimal because authors do not yet have a comprehensive understanding of the mechanism for recognizing royalty revenue. Authors still recognize revenue when cash is received, rather than only when the right to royalty arises, as stipulated by PSAK 115.

ABSTRAK

Mohammad Rizqi Hidayatullah Rochman, *Analisis Five Step Model Terhadap Perlakuan Akuntansi Royalti*. Dibawah bimbingan *Dr. Rahmat Zuhdi, S.E., MSA., Ak., QIA., CA*

Tujuan penelitian ini adalah untuk menganalisis penerapan five step model terhadap perlakuan akuntansi royalti.

Penelitian ini menggunakan pendekatan kualitatif dengan metode studi kasus. data dikumpulkan melalui wawancara dengan pihak yang terlibat dalam proses royalti, observasi langsung terhadap proses kerja, serta catatan lapangan. Data yang diperoleh dianalisis melalui tahapan transkripsi data, pengkodean data untuk mengklasifikasikan informasi, kategorisasi kode, kemudian interpretasi hasil.

Hasil penelitian menunjukkan penerapan *Five Step Model* dalam system royalti telah dijalankan secara substansial, namun masih terdapat kelemahan pada aspek transparansi, mekanisme pelaporan, serta pencatatan akuntansi di tingkat penulis. Oleh karena itu penulis perlu menetapkan kebijakan akuntansi internal, meminta laporan penjualan, yang lebih terperinci, menyusun catatan rekonsiliasi, serta memastikan kontrak memuat definisi pendapatan bersih dan hak verifikasi.

Simpulan penelitian ini menunjukkan penerapan *Five Step Mode* PSAK 115 masih belum optimal karena penulis belum memiliki pemahaman menyeluruh mengenai mekanisme pengakuan pendapatan royalti. Penulis masih mengakui pendapatan pada saat kas diterima, bukan hanya saat hak royalti timbul sebagaimana ketentuan PSAK 115.