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**REVENUE RECOGNITION PRINCIPLE IN RBT & STAGE  
PERFORMANCE FOR ARTIST MANAGEMENT COMPANY  
CORRELATING WITH INCOME TAX IN INDONESIA**

By

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### STATEMENT BY THE AUTHOR

I hereby declare that this submission is my own work and to the best of my knowledge, contains no material previously published or written by another person, nor material which to a substantial extent has been accepted for the award of any other degree or diploma at any educational institution, except where due acknowledgement is made in the thesis.

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**ABSTRACT**

REVENUE RECOGNITION PRINCIPLE IN RBT & STAGE PERFORMANCE  
FOR ARTIST MANAGEMENT COMPANY CORRELATING WITH INCOME  
TAX IN INDONESIA

By

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The analysis of revenue recognition method applied by an artist management company with its implication to income tax in Indonesia. The thesis tries to compare between currently applied method which is similar to cash basis with sales basis method. The comparison shows that despite having different revenue recognition methods, the bottom-line remains the same. However, on a yearly basis, different methods indicate a difference in total revenues recognized. The result shows that due to the dissimilarities, the amount of tax expense also differs between both methods. The result also shows that currently applied method is paying less tax expenses than sales basis method. The underpayment generates tax penalties that must be paid by the management.

Keywords: *Revenue Recognition, Sales basis, Cash Basis, Cutoff date, Income Tax, Artist Management Company.*



## **DEDICATION**

I dedicate this thesis to God, Pak Indra Pratama, Mrs. Neneng Djueriaah, Pak Samuel Anantadjaja, Pak Yosman Bustaman, and fellow lecturers. I would also like to dedicate this thesis to my friends and fellow students who would like to continue this research on another company or maybe in an industrial scale.



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## TABLE OF CONTENTS

<b>STATEMENT BY THE AUTHOR</b> .....	<b>2</b>
<b>ABSTRACT</b> .....	<b>3</b>
<b>DEDICATION</b> .....	<b>5</b>
<b>ACKNOWLEDGMENTS</b> .....	<b>6</b>
<b>CHAPTER 1 – INTRODUCTION</b> .....	<b>14</b>
1.1 <i>Background</i> .....	14
1.2 <i>General Statement of Problem Area</i> .....	15
1.3 <i>Research Purpose</i> .....	15
1.4 <i>Research Problem</i> .....	15
1.5 <i>Significance of Study</i> .....	16
1.6 <i>Research Questions and Hypothesis</i> .....	16
1.6.1 <i>Research Questions</i> .....	16
1.6.2 <i>Hypothesis</i> .....	17
1.7 <i>Scope of Work and Limitation</i> .....	17
1.8 <i>Thesis Framework</i> .....	18
<b>CHAPTER 2 – LITERATURE REVIEW</b> .....	<b>19</b>
2.1 <i>Revenue</i> .....	19
2.1.1 <i>IFRS</i> .....	20
2.1.2 <i>US GAAP</i> .....	21
2.1.3 <i>Revenue Recognition Methodology</i> .....	21
2.2 <i>Tax</i> .....	23
2.2.1 <i>Tax Definition</i> .....	23
2.2.2 <i>Tax Functions</i> .....	24
2.2.3 <i>Tax Classification</i> .....	24
2.2.4 <i>Taxable Object</i> .....	25
2.3 <i>Artist Management Company</i> .....	29
2.4 <i>Revenue for Artist</i> .....	29



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2.4.1 Stage Performances.....	29
2.4.2 Ring Back Tones.....	30
2.4.3 Physical Sales.....	30
2.5 Previous Studies & Research Model.....	31
<b>CHAPTER 3 – METHODOLOGY .....</b>	<b>32</b>
3.1 Data Gathering .....	32
3.2 Research Questions.....	32
3.3 Hypothesis.....	32
3.4 Research Design .....	33
3.4.1 Research Process.....	33
3.4.2 Theoretical Framework.....	34
3.4.3 Type of Research .....	35
3.4.4 Time Horizon .....	35
3.4.5 Sampling Method.....	35
3.4.6 Study Instrument.....	35
3.5 Independent Variable.....	35
3.6 Dependent Variable .....	36
<b>CHAPTER 4 – RESULT AND DISCUSSION .....</b>	<b>37</b>
4.1 Artist and Company Profile.....	37
4.2 Hypothesis 1.....	38
4.3 Hypothesis 2.....	42
4.4 Hypothesis 3.....	47
<b>CHAPTER 5 – CONCLUSION AND RECOMMENDATION.....</b>	<b>75</b>
5.1 Conclusions.....	75
5.2 Recommendations .....	76
<b>BIBLIOGRAPHY .....</b>	<b>77</b>
<b>GLOSSARY.....</b>	<b>79</b>
<b>APPENDICES .....</b>	<b>80</b>
Appendix A. SPSS Data for Hypothesis 1 .....	80

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<i>Appendix B. SPSS Data for Hypothesis 2</i> .....	82
<i>Appendix C. SPSS Data for Hypothesis 3</i> .....	84
<b>CURRICULUM VITAE</b> .....	<b>87</b>

