

Revenue Allocation Mechanisms and Accounting Treatment under PSAK 115: A Case Study of Cargo Transportation at PT KDB

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Abstract

Cargo transportation across multiple operational areas creates challenges in determining the timing of revenue recognition and allocating recognized revenue internally among Regional Operational Units (ROUs). This study evaluates the end-to-end revenue recognition process at PT KDB ROU H under PSAK 115 and examines the internal allocation mechanism along a cargo transportation corridor of approximately 780 km. A descriptive case study approach combined qualitative analysis with an illustrative quantitative model. Data were collected through internship observations, document reviews, and discussions with relevant personnel. The findings indicate that revenue recognition should reflect the satisfaction of performance obligations associated with the end-to-end transportation service, supported by adequate documentation, system traceability, reconciliation, and period-end cut-off procedures. Recognized revenue is subsequently allocated internally among ROUs using confidential allocation weights and operational records. The analysis clarifies the distinction between recognizing service revenue and distributing that revenue for internal reporting purposes. The study highlights the importance of coordinating recognition, allocation, and control procedures to support reliable reporting and structured evaluation of ROU performance, offering practical insights into accounting processes for cargo services spanning multiple operational areas.

Keywords: Revenue Recognition; Cargo Transportation; PSAK 115; Revenue Allocation; Regional Operational Units

INTRODUCTION

Revenue is a fundamental accounting element because it directly affects performance measurement, financial reporting, and the quality of information used in managerial decision-making. Revenue recognition is particularly challenging in service-oriented businesses because economic benefits are delivered through the fulfillment of service obligations rather than through the physical transfer of goods (Putri & Musmini, 2025). IFRS Foundation (2021) emphasizes that revenue from contracts with customers should reflect the transfer of promised goods or services to customers. Consistent with this principle, PSAK 115 establishes the satisfaction of performance obligations as the fundamental basis for determining when revenue should be recognized (Ikatan Akuntan Indonesia, 2017). Accordingly, revenue recognition should not be determined solely by cash receipts, administrative documentation, or the commencement of operational activities, but should reflect the substance of the transaction and the fulfillment of contractual obligations.

This issue is particularly relevant to cargo transportation, which is characterized by end-to-end service delivery and may involve several operational areas. A single cargo transaction may begin with cargo acceptance and preparation at the origin point, continue through one or more transit points, and conclude with delivery at the destination point (Aidina & Suwandi, 2023). Such operational complexity makes the timing of revenue recognition dependent on the characteristics of the customer contract and the manner in which the transportation service is fulfilled (Gafar & Umar, 2025). KPMG (2016) explains that revenue recognition in transportation services requires consideration of whether the relevant performance obligation is satisfied at a point in time or over time. At PT KDB, this issue is particularly important because transportation activities may cross reporting periods, potentially creating cut-off risks when the commencement and completion of the service occur in different periods (PwC Indonesia, 2019).

PT KDB operates in passenger and freight transportation, making cargo revenue management an important component of its financial reporting and internal control processes. Published company information indicates that freight transportation volume reached 69,201,670 tons in 2024, demonstrating the substantial operational scale of freight activities within the company (PT KDB Group, 2024). Cargo transportation involves various operational activities that generate transaction information, transportation documents, system records, and evidence of service completion (Dharaningtyas & Nizar, 2021).

Consequently, the quality of revenue recognition depends not only on compliance with accounting standards but also on the availability of reliable, verifiable, and traceable operational information.

This study argues that revenue recognition in cargo transportation should be examined together with, yet conceptually distinguished from, the subsequent internal revenue allocation process. PSAK 115 provides the accounting basis for determining when revenue from customer contracts should be recognized, whereas the allocation of recognized revenue among Regional Operational Units (ROUs) represents a managerial process performed after company-level recognition (Rachman & Sundari, 2024). World Bank Center for Financial Reporting Reform (2024) explains that PSAK 115 requires entities to identify contracts, performance obligations, transaction prices, and the appropriate timing of revenue recognition. Therefore, internal allocation should not be treated as a basis for revenue recognition, but rather as a subsequent mechanism for generating internal information about the contributions of operational units (Nurhidayanti & Yuliastuti, 2025).

This distinction becomes important when a single cargo transaction involves an Origin ROU, one or more Transit ROUs, and a Destination ROU, each of which may perform different operational activities. From a management accounting perspective, unit-level revenue information can support the evaluation of operational contributions and responsibility-center performance. Tran et al. (2022) demonstrate that accounting information associated with responsibility centers can support managerial accountability and performance evaluation. Accordingly, an internal allocation mechanism should have a clear structure so that ROU-level revenue information remains consistent with the operational activities performed by each unit.

Previous studies have examined PSAK 115 from several perspectives. Fitriana & Musyarofah (2024), for example, investigated revenue recognition and measurement in a logistics company and emphasized the importance of contracts and appropriate recognition principles under PSAK 115. Wulandari et al. (2026) found that the implementation of PSAK 115 may influence reported financial performance, indicating that the accuracy of revenue recognition has implications for the quality of financial information. Meanwhile, Tama & Firmansyah (2021) demonstrated changes in revenue treatment following the implementation of PSAK 115, highlighting the role of the standard in establishing greater consistency in revenue recognition from customer contracts.

Previous research also indicates that revenue management in transportation and logistics extends beyond accounting recognition to include data quality and revenue management mechanisms. Krembsler et al. (2024) demonstrate the importance of data quality and information consistency in revenue controlling within the public transportation sector. Mohri et al. (2026) similarly show that revenue model design in logistics services involving multiple stakeholders requires mechanisms that are clearly structured and accountable. These perspectives reinforce the importance of reliable revenue information before it is subsequently used for internal control, allocation, and performance evaluation.

The research gap addressed in this study concerns the limited literature that directly connects PSAK 115-based revenue recognition with internal revenue allocation among operational units in the context of cargo transportation services. Existing studies predominantly examine PSAK 115 implementation and revenue recognition or investigate revenue management and performance evaluation as separate issues. However, in organizations operating through multiple ROUs, the reliability of unit-level performance information depends fundamentally on the appropriate recognition of revenue at the corporate level before that revenue is allocated internally.

The novelty of this study lies in integrating PSAK 115-based revenue recognition with an internal multi-transit revenue allocation mechanism involving an Origin ROU, one or more Transit ROUs, and a Destination ROU. The model is used to explain the relationship between revenue recognized at the corporate level and its subsequent internal distribution without disclosing confidential revenue figures or allocation weights. The analysis further incorporates accounting information systems, internal controls, standardized procedures, reconciliation, and revenue traceability. Khasanah (2022) highlights the importance of accounting information systems in supporting transparency, accountability, and the reliability of accounting information.

Based on this framework, the study uses PSAK 115 as its principal theoretical foundation for evaluating cargo transportation revenue recognition at PT KDB. The analysis focuses on the satisfaction of performance obligations, the possibility of point-in-time or over-time recognition, materiality, documentation, system traceability, and potential period-end cut-off risks. PwC (2022) explains that determining the timing of revenue recognition for services requires consideration of the characteristics of the performance obligation and the pattern through which benefits are transferred to the customer.

The study subsequently examines how recognized revenue is internally allocated among the ROUs participating in the transportation process. The allocation mechanism is represented through a multi-transit model using confidential allocation weights. Parso & Mansur (2025) emphasizes the importance of systematic analysis in determining the characteristics and timing of revenue recognition under PSAK 115. In the present study, this accounting principle serves as the starting point before recognized revenue is used for internal allocation and ROU performance evaluation.

Accordingly, this study aims to analyze the revenue recognition process for cargo transportation services at PT KDB under PSAK 115 and to explain the subsequent internal allocation of recognized revenue among participating ROUs within the observed transportation corridor. It also examines the roles of documentation, information systems, internal controls, reconciliation, and inter-unit coordination in maintaining the accuracy and traceability of revenue information. The study is expected to contribute academically by integrating financial accounting and management accounting perspectives while providing practical implications for strengthening revenue reporting and ROU performance evaluation.

METHODS

This study adopts a descriptive, document-based case study design that combines qualitative analysis with an illustrative model-based quantitative component. The design was selected to provide an integrated examination of cargo transportation revenue recognition and the internal allocation of recognized revenue among Regional Operational Units (ROUs) within the observed cargo transportation corridor at PT KDB. The qualitative component focuses on the accounting basis, revenue recognition procedures, supporting documentation, internal controls, revenue traceability, reconciliation, and coordination among relevant operational units (S et al., 2026). The quantitative component is illustrative rather than based on actual company figures and is used to represent the internal revenue allocation structure through defined variables, allocation equations, confidential weights, and allocation constraints. The combination enables contextual accounting findings to be connected with a structured representation of the internal allocation mechanism (Oranga et al., 2025).

The research design focuses on two analytically distinct processes: corporate-level revenue recognition and subsequent internal revenue allocation. The indicators for revenue recognition are derived from the PSAK 115 framework, which adopts a five-step revenue

recognition model comprising the identification of the contract with a customer, identification of performance obligations, determination of the transaction price, allocation of the transaction price to performance obligations, and recognition of revenue when or as the performance obligations are satisfied (World Bank Center for Financial Reporting Reform, 2024). Additional indicators include materiality, period-end cut-off risk, supporting documentation, reconciliation, revenue traceability, and control activities. For internal allocation, the analytical indicators comprise the identification of the Origin ROU, Destination ROU, and Transit ROUs; allocation weights; combined Transit ROU allocation; Destination ROU allocation; residual Origin ROU allocation; and constraints requiring the total internal allocation to correspond to the recognized corporate-level revenue.

The research involved relevant personnel at PT KDB ROU H who provided contextual information concerning cargo revenue accounting, operational procedures, supporting documentation, inter-unit coordination, and control activities. The research activities were conducted during the internship period from October 1, 2025, to January 31, 2026. Information obtained from discussions with relevant personnel was complemented by direct observations and document review to examine revenue recognition procedures and the subsequent internal allocation of recognized revenue among ROUs.

Data were collected through direct observation, discussions with relevant personnel, and document review (Zahroh et al., 2025). Direct observation was used to examine the observed revenue recognition and internal allocation practices, supporting records, coordination activities, and related controls. Discussions with relevant personnel provided contextual information regarding standardized procedures, documentation, coordination, and the observed allocation mechanism. Document review covered PSAK 115-related literature, previous studies, published company reports, relevant public regulations, and other non-confidential supporting materials. The use of observation, discussions, and documentation is consistent with qualitative accounting research that seeks to understand accounting practices within their organizational context (Mannan, 2024). No questionnaire-based instrument was employed; therefore, conventional statistical validity and reliability testing of a measurement instrument was not conducted.

Data analysis proceeded through several stages. First, PSAK 115-related literature was reviewed to establish the accounting framework for revenue recognition. Second, the observed end-to-end cargo revenue process was examined with particular attention to

performance obligations, materiality, documentation, reconciliation, and potential cut-off risks. Third, company documents, regulations, and supporting materials were reviewed to establish the operational context. Fourth, the internal allocation structure was represented through an illustrative model comprising recognized revenue, the number of Transit ROUs, allocation variables, confidential weights, and allocation constraints. Finally, the qualitative findings and model-based analysis were integrated to explain the relationship between corporate-level revenue recognition and subsequent internal allocation for ROU reporting and performance evaluation. Actual revenue amounts, allocation weights, percentages, and cargo rates were excluded because they constitute confidential company information. This analytical design therefore remains aligned with the research objective while preserving the confidentiality of the company's operational and financial information.

RESULTS

Based on internship observations at PT KDB ROU H, document review, discussions with relevant personnel, and analysis of revenue administration procedures, several key findings were identified regarding cargo transportation revenue recognition and the subsequent internal allocation of recognized revenue among Regional Operational Units (ROUs). The findings indicate that the revenue process consists of two related but conceptually distinct stages. The first stage concerns revenue recognition at the company level, while the second concerns the internal allocation of recognized revenue to the ROUs participating in a transportation corridor.

Table 1. Findings on Cargo Transportation Revenue Recognition

Aspect	Research Finding
Process basis	Revenue recognition was observed through an end-to-end cargo transportation process, beginning with transaction confirmation and cargo acceptance and continuing through delivery and completion of supporting documentation.
Performance obligation	The provision of cargo transportation from the origin point to the destination point forms the basis for analyzing the performance obligation.
Documentation	Operational documents, transaction information, delivery evidence, and supporting records are used to support revenue administration and verification.
Supporting systems	Information systems and spreadsheet-based tools support data processing, verification, reconciliation, and revenue-data traceability.
Accounting authority	Revenue recognition policies under PSAK 115 remain under the authority of the company's accounting function rather than the ROU.

Aspect	Research Finding
Main risk	Cut-off risk arises when shipments commence near the reporting date but are completed in the subsequent reporting period.
Controls	Verification, reconciliation, document traceability, and review of shipments in transit are important revenue controls.

Source: Compiled by the researcher (2026)

Table 1. Findings on Cargo Transportation Revenue Recognition shows that revenue recognition at PT KDB is supported by an end-to-end operational and administrative process. However, the availability of operational evidence and the commencement of transportation do not automatically determine the accounting recognition policy. The timing of recognition remains dependent on the satisfaction of the relevant performance obligation and the company's accounting policies under PSAK 115. The findings also indicate that shipments remaining in transit at period-end represent an important area of attention because they may affect the accuracy of revenue cut-off.

After revenue is recognized at the company level, the recognized amount is subsequently allocated internally among the ROUs participating in the transportation process. The observed allocation structure consists of one Origin ROU, one or more Transit ROUs, and one Destination ROU.

Table 2. Internal Revenue Allocation Structure among ROUs

ROU Position	Operational Role	Allocation Mechanism
Origin ROU	Cargo preparation, documentation, loading activities, and initial coordination	Receives the residual amount after the allocations to Transit and Destination ROUs are deducted from recognized revenue
Transit ROU	Route continuity and operational coordination during transportation	Each Transit ROU receives an allocation based on the same confidential internal weight
Destination ROU	Unloading, final administration, and completion of service documentation	Receives an allocation based on a separate confidential internal weight

Source: Compiled by the researcher (2026)

Table 2. Internal Revenue Allocation Structure among ROUs shows that the internal allocation mechanism reflects the operational structure of the participating ROUs. The combined allocation to Transit ROUs depends on the number of Transit ROUs involved, while the Destination ROU receives an allocation based on a separate internal weight. The Origin ROU receives the remaining amount after the allocations to the Transit and

Destination ROUs have been deducted from the recognized revenue. This structure provides the basis for formulating the Integrated Multi-Transit Revenue Allocation Model.

Integrated Multi-Transit Revenue Allocation Model

The model begins with the total cargo transportation revenue recognized at the corporate level, denoted by (R). In this framework, revenue recognition and internal revenue allocation are treated as separate processes. Recognition is determined by the applicable accounting requirements under PSAK 115, whereas the model describes how the recognized amount is subsequently distributed among one Origin ROU, one Destination ROU, and (m) Transit ROUs for internal reporting and performance evaluation.

Let (m) represent the number of Transit ROUs involved in a transportation corridor. Each Transit ROU is assigned a common allocation weight, (w_t), while the Destination ROU is assigned a separate weight, (w_d). The Origin ROU receives the residual amount after the allocations to the Transit and Destination ROUs have been determined. These relationships are expressed through the following allocation equations.

Allocation to Transit ROUs

The revenue allocated to each Transit ROU is calculated by multiplying the total recognized revenue by the applicable Transit allocation weight.

$$A_{tj} = w_t R, \quad j = 1, 2, \dots, m$$

Where A_{tj} represents the revenue allocated to the j -th Transit ROU. Since each Transit ROU receives the same allocation weight, the combined allocation to all Transit ROUs is calculated by summing their individual allocations.

$$A_T = \sum_{j=1}^m A_{tj} = m w_t R$$

This equation indicates that the total allocation to Transit ROUs depends on the number of Transit ROUs involved and the allocation weight applied to each unit. Therefore, if the number of Transit ROUs increases while the recognized revenue and allocation weight remain unchanged, the combined Transit allocation also increases.

Allocation to the Destination ROU

The allocation to the Destination ROU is calculated by multiplying the total recognized revenue by its designated allocation weight.

$$A_d = w_d R$$

In this equation, A_d represents the revenue allocated to the Destination ROU, while w_d represents its internal allocation weight. If the company's internal allocation policy establishes that the Destination ROU receives a higher allocation weight than each individual Transit ROU, this relationship can be expressed as follows.

$$w_d > w_t$$

This condition represents the relative difference between the two allocation weights. However, it should only be included as an established finding if it is supported by the company's internal allocation policy or evidence obtained during the research. Otherwise, it should be presented as an illustrative assumption rather than a confirmed company practice.

Residual Allocation to the Origin ROU

Unlike the Transit ROUs and Destination ROU, the Origin ROU receives the residual revenue after the other allocations have been determined. Its allocation is calculated by subtracting the Destination and combined Transit allocations from the total recognized revenue.

$$A_o = R - (A_d + A_T)$$

By substituting Equations, the residual allocation to the Origin ROU becomes:

$$A_o = [1 - (w_d + m w_t)] R$$

This equation indicates that the Origin ROU receives the remaining portion of the recognized revenue after the allocations to the Transit ROUs and Destination ROU have been calculated. If the combined allocations to the Transit ROUs and Destination ROU increase, the residual allocation to the Origin ROU decreases, assuming that the total recognized revenue remains constant.

Allocation Consistency and Constraints

To ensure that the model represents the complete distribution of recognized revenue, the sum of all allocations must equal the total revenue recognized at the corporate level.

$$A_o + A_d + A_T = R$$

This equation ensures that all recognized revenue is allocated to the Origin ROU, Transit ROUs, and Destination ROU without an unexplained difference. Because the Origin ROU receives the residual allocation, the total allocation can be reconciled mathematically with the original recognized revenue.

The same principle can be expressed through the allocation weights. The residual weight for the Origin ROU is defined as follows.

$$w_o = 1 - (w_d + m w_t)$$

Consequently, the allocation weights must satisfy the following relationship.

$$w_o + w_d + m w_t = 1$$

The value 1 represents the entire recognized revenue available for internal allocation, equivalent to 100% of the total recognized revenue. To ensure that the model produces non-negative allocations, all allocation weights must satisfy the following conditions.

$$w_o \geq 0, w_d \geq 0, w_t \geq 0$$

Since the Origin ROU receives the residual allocation, the combined weights for the Destination ROU and all Transit ROUs must not exceed 1.

Beyond the mathematical structure, the findings indicate that the allocation process also involves administrative verification and coordination. Although information systems and spreadsheet-based tools support data processing and reconciliation, manual verification remains necessary to ensure consistency among operational documents, system records, and allocation results. Coordination among operational, system-support, and finance functions is also required when data entry is delayed, documentation is incomplete, routes change, or transactions involve multiple ROUs.

Overall, the findings indicate a sequential relationship between corporate-level revenue recognition and internal revenue allocation. Revenue recognition determines the amount of revenue in accordance with the applicable accounting requirements, whereas the allocation model describes how that recognized revenue is distributed among the

participating ROUs. By combining operational findings, mathematical equations, and explicit allocation constraints, the model provides a structured representation of the internal allocation mechanism for reporting and performance evaluation. It does not replace or independently determine the timing of revenue recognition under PSAK 115.

DISCUSSION

The findings demonstrate that cargo transportation revenue management at PT KDB cannot be understood merely as a transaction-recording activity. It represents a connected process involving contractual arrangements, service execution, operational documentation, information systems, verification, revenue recognition, and subsequent internal allocation among ROUs. From the perspective of PSAK 115, the critical issue is not simply whether transportation has commenced, but whether the relevant performance obligation has been satisfied in accordance with the contractual terms and corporate accounting policies. The five-step model of PSAK 115 establishes a sequence involving contract identification, identification of performance obligations, determination of the transaction price, allocation of the transaction price, and recognition of revenue when or as the performance obligation is satisfied (Ikatan Akuntan Indonesia, 2017).

Within this study, the observed end-to-end process can be interpreted as an operational mechanism for ensuring that transaction and service-completion information is available. However, the findings also demonstrate that an operational process should not automatically be equated with the normative basis for revenue recognition. This distinction is important because the commencement of transportation does not necessarily mean that the entire performance obligation has been satisfied. Where the customer simultaneously receives and consumes the benefits of transportation as the service is performed, over-time recognition may be relevant. Conversely, where the contractual characteristics indicate that the performance obligation is satisfied at a particular point, point-in-time recognition may be more appropriate. Because the study did not obtain complete customer contracts and corporate accounting policies, it does not definitively conclude that either method must be applied. This position prevents the analysis from extending beyond the available empirical evidence.

The findings also highlight the importance of period-end cut-off controls. Shipments departing near the end of a reporting period but arriving in the subsequent period represent

a potential risk of recognizing revenue in the wrong reporting period. This risk is not solely technical; it is also related to materiality. Where the value of shipments in transit is immaterial, the timing difference between transportation commencement and service completion may have no material effect on reported revenue. However, when the amount is material, a more formal assessment is necessary in accordance with corporate accounting policies and PSAK 115. Materiality should therefore not be interpreted as a justification for disregarding the recognition principle, but as a consideration in determining the significance of the timing difference and the need for further adjustment.

These findings are consistent with literature concerning the implementation of revenue-recognition standards, which emphasizes the importance of identifying performance obligations, documenting contractual arrangements, and determining recognition timing consistently (KPMG, 2025). Previous research concerning revenue recognition in corporate settings similarly indicates that the application of revenue standards requires alignment between operational activities and the accounting basis used to recognize revenue (Fitriana & Musyarofah, 2024). The present study extends this perspective to cargo transportation by examining a setting in which a single transportation service can involve several operational regions and transit points.

Another important finding concerns the continued need for manual verification despite the use of digital systems. Information systems improve efficiency, traceability, and data consistency, but they do not necessarily eliminate the need for human control. In this study, manual verification is used to reconcile documents, system records, and allocation results. This indicates that digitalization should not be interpreted as the complete replacement of manual controls. Rather, effective revenue administration requires an appropriate combination of automation and human verification. This finding is consistent with Sangkala (2023), who emphasizes the importance of integrating information systems with internal control procedures to maintain the reliability of accounting information. Such integration becomes particularly important in multi-unit operational environments, where an error at one stage may affect subsequent stages.

The principal contribution of this study is the explicit distinction between revenue recognition and internal revenue allocation. Revenue recognition represents a financial reporting process governed by PSAK 115, whereas allocation to Origin, Transit, and Destination ROUs represents a management accounting process used for internal reporting

and regional performance evaluation. Accordingly, the study does not merely examine whether revenue is recognized; it also explains how recognized revenue is subsequently transformed into internal performance information. The integration of these two processes through the Integrated Multi-Transit Revenue Allocation Model constitutes the main contribution and novelty of the study. The model provides a conceptual representation of multi-transit allocation while preserving the confidentiality of the company's actual weights, percentages, and revenue values.

The findings have several implications. Theoretically, the study extends the application of PSAK 115 to a cargo transportation setting by demonstrating the importance of considering operational flow and period-end cut-off risk when evaluating revenue recognition. Practically, the findings provide a basis for strengthening reconciliation, monitoring of shipments in transit, documentation, and coordination among ROUs. Methodologically, the use of an illustrative allocation model enables the internal allocation structure to be analyzed without exposing confidential corporate information.

The study nevertheless has several limitations. First, the research was conducted at a single ROU, meaning that the findings cannot be directly generalized to all company units. Second, actual revenue amounts, allocation percentages, and internal weights could not be disclosed because of confidentiality restrictions. Third, the study did not obtain complete access to customer contracts and corporate accounting policies and therefore cannot provide a definitive judgment regarding point-in-time or over-time recognition. Fourth, the analysis was based on internship observations, document review, and discussions with relevant personnel, meaning that the depth of evaluation depended on information accessible during the internship period. Future research could therefore examine several ROUs and transportation corridors and compare transactions with different time characteristics and operational complexity.

Overall, the discussion demonstrates that reliable cargo revenue management depends not only on the recording system but also on the integration of PSAK 115 compliance, documentation quality, reconciliation, cut-off controls, information systems, and inter-ROU coordination. Maintaining a clear distinction between corporate-level revenue recognition and ROU-level internal allocation is therefore essential to ensure that internal performance information does not alter the accounting basis used for financial reporting.

CONCLUSION

This study finds that cargo transportation revenue within the observed corridor at PT KDB ROU H is, in practice, recognized based on the completion of the end-to-end transportation service, supported by transaction confirmation, operational documentation, verification, and available records. This finding addresses the study objective by demonstrating how cargo revenue recognition is operationally implemented while highlighting the need to strengthen its reliability through adequate documentation, system traceability, reconciliation, materiality assessment, and, particularly, period-end cut-off reviews for shipments that remain in transit at the reporting date. Once revenue has been recognized at the corporate level, it is subsequently allocated internally among the Origin ROU, Destination ROU, and one or more Transit ROUs through an internal allocation-weight structure, with the Origin ROU receiving the residual allocation. These findings reinforce the distinction between revenue recognition and internal revenue allocation, indicating that ROU-level allocation should function as a subsequent internal reporting mechanism rather than as the basis for determining corporate-level revenue recognition.

The principal contribution of this study is the integration of PSAK 115-based revenue recognition with an internal revenue allocation mechanism in the operational context of multi-ROU cargo transportation. The Integrated Multi-Transit Revenue Allocation Model provides a conceptual framework for explaining how recognized revenue can be distributed across participating operational units while preserving the confidentiality of company-specific financial information. From a practical perspective, the findings support improvements in revenue traceability, reconciliation consistency, inter-unit coordination, and ROU performance evaluation. The company should therefore strengthen period-end cut-off procedures, system integration, monitoring of shipments remaining in transit, and the delineation of responsibilities between corporate accounting functions and ROU-level operational units. Future research should extend the analysis across multiple transportation corridors and ROUs to examine implementation consistency, cut-off risks, and the relationship between internal revenue allocation and performance evaluation under more diverse operational conditions.

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