

## Faktor utama yang mempengaruhi kinerja keuangan PDAM di Indonesia tahun buku 2012 = The main factors affecting the financial performance of PDAM in Indonesia in accounting year of 2012

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### Abstrak

[<b>ABSTRAK</b><br>

PDAM merupakan salah satu Badan Usaha Milik Daerah yang dimiliki setiap kabupaten dan kota di Indonesia. Keberadaan PDAM selain sebagai perusahaan, juga dituntut sebagai operator pelayanan publik di sektor air minum. Sebagai perusahaan, PDAM dituntut untuk memperoleh laba. Sebagian laba PDAM akan masuk pula sebagai dividen yang menyumbang Pendapatan Asli Daerah (PAD). Namun kondisi di lapangan, tidak semua PDAM memperoleh laba. Pada tahun buku 2012, 52% PDAM mengalami kerugian sementara hanya 48% yang memperoleh laba. Penelitian ini bertujuan untuk menganalisa mengenai faktor utama yang mempengaruhi kinerja keuangan PDAM dilihat dari perolehan laba PDAM di Indonesia pada tahun buku 2012. Estimasi model penelitian menggunakan regresi linier berganda dengan metode Ordinary Least Square (OLS). Jumlah data populasi yang digunakan dalam penelitian sebanyak 350 PDAM. Hasil penelitian menunjukkan bahwa bahwa variabel utama yang berpengaruh positif terhadap keuntungan PDAM, yaitu kapasitas produksi (KAPPROD) dengan koefisien sebesar 188,1217, sedangkan variabel utama yang berpengaruh negatif terhadap keuntungan PDAM yaitu tingkat kehilangan air (TKA) dengan koefisien - 67713909. Faktor lain yang berpengaruh signifikan terhadap laba PDAM, yaitu: pendapatan lain-lain, biaya kimia dan biaya lain-lain. Sedangkan variabel yang tidak signifikan berpengaruh terhadap keuntungan PDAM di Indonesia yaitu: tarif, biaya energi, biaya pegawai dan biaya pemeliharaan.;

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<b>ABSTRACT</b><br>

Local Water Supply Company (PDAM) is one of local government enterprises which is owned by each regency and city in Indonesia. Beside as a company, PDAM is also demanded to be the operator of public services in water supply sector. As a company, PDAM is demanded to generate profit. Some of the profit earned will be included in Local Own-source Revenue (PAD). However, in practical, not all PDAMs yield profit. From the accounting year of 2012, 52% of the PDAMs had financial loss while only 48% generated profit. This research aims to analyse the main factor affecting the financial performance of PDAM as seen from the PDAM profit earnings in Indonesia in accounting year of 2012. Total data utilized in this research is 350 PDAMs. The estimation of research model is using double linear regression by Ordinary Least Square (OLS) method. The result of the research showed that the main variable which has positive effect on PDAM's profit is production capacity (KAPPROD) with coefficient of 181,1217, while the main factor which has negative effect on PDAM's profit is the level of Non Revenue Water (TKA) with coefficient of -67713909. The other factors which have significant effect to the profit of PDAM are miscellaneous

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