

# Analisis dan rancangan pengendalian internal pada siklus pendapatan dan penerimaan kas PDAM Lematang Enim = Analysis and design of internal control on revenue and cash collection cycle of PDAM Lematang Enim / Muthi'a Handayani

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## Abstrak

### **ABSTRAK**

Penelitian ini bertujuan untuk menganalisis proses bisnis terkait pendapatan dan penerimaan kas PDAM Lematang Enim serta bertujuan memberikan rancangan pengendalian internal atas proses bisnis tersebut. Metode dalam penelitian ini merupakan analisis deskriptif berupa studi kasus. Data telah diperoleh melalui analisis dokumen, observasi, serta wawancara mendalam terhadap informan seperti direktur umum, direktur teknik, kepala bagian keuangan, serta staff keuangan. Hasil penelitian menunjukkan bahwa terdapat beberapa kelemahan manajemen PDAM Lematang Enim dalam mengoptimalkan proses penerimaan kas dari pelanggan. Kelemahan-kelemahan ini berdampak terhadap peningkatan nilai piutang serta nilai cadangan piutang tidak tertagih. Perusahaan belum menerapkan pengendalian internal secara formal dan terstruktur, sehingga proses bisnis hanya dijalankan dan dikendalikan berdasarkan kebiasaan saja. Penelitian ini memberikan rekomendasi kepada perusahaan terkait langkah-langkah pengendalian yang dapat diterapkan perusahaan guna menyelesaikan permasalahan yang ada. Kata Kunci: PDAM, pengendalian internal, siklus pendapatan dan penerimaan kas, cadangan piutang tidak tertagih.

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### **ABSTRACT**

This study aims to analyze business processes related to revenue and cash collection of PDAM Lematang Enim and aims to provide an internal control design of the business process. The method in this research is descriptive analysis in the form of case study. Data have been obtained through document analysis, observation, and in depth interviews with informants such as general director, technical director, chief financial officer, and finance staff. The results show that there are some weaknesses of PDAM Lematang Enim management in optimizing the cash collection process from customers. These weaknesses have an impact on the increase in the value of receivables and the value of uncollectible accounts receivable. The company has not implemented formal and structured internal controls, so business processes are only run and controlled by custom. This research provides recommendation to companies related to control measures that can be applied to solve existing problems. Keywords PDAM, internal control, revenue and cash collection cycle, allowance.