INTISARI

Manajemen keuangan sektor publik menjadi hal yang penting bagi Perumda PDAM dalam menjalankan bisnisnya. Isu utama dalam mengoptimalisasikan kinerja keuangan menjadi hal yang perlu dihadapi oleh perusahaan saat ini. Penilaian kinerja keuangan tersebut diukur melalui indikator ROE. Penelitian ini memiliki tujuan untuk mengetahui pengaruh jumlah pelanggan, tingkat kehilangan air, dan beban operasional terhadap rentabilitas pada PDAM di Provinsi DIY. Variabel dependen dalam penelitian kali ini adalah *return on equity* (ROE). Variabel independen terdiri dari tiga variabel yaitu jumlah pelanggan, tingkat kehilangan air, dan beban operasional. Populasi penelitian adalah seluruh Perusahaan Umum Daerah PDAM yang ada di Indonesia periode tahun 2017 – 2022. Sampel penelitian sejumlah lima Perumda PDAM yang memenuhi kriteria penelitian. Metode pengujian data menggunakan analisis regresi linear berganda. Hasil pengujian menyimpulkan bahwa secara parsial hanya variabel jumlah pelanggan dan tingkat kehilangan air berpengaruh signifikan terhadap rentabilitas yang diukur dengan indikator ROE. Namun, berdasarkan hasil uji statistik F disimpulkan bahwa variabel jumlah pelanggan, tingkat kehilangan air, dan beban operasional memiliki pengaruh signifikan secara simultan terhadap rentabilitas PDAM.

Kata kunci: jumlah pelanggan, tingkat kehilangan air, beban operasional, dan ROE

ABSTRACT

Public sector financial management is important for Perumda PDAM in running its business. The main issue in optimizing financial performance is something that needs to be faced by companies today. The assessment of financial performance is measured through ROE indicators. This study aims to determine the effect of the number of customers, the level of water loss, and operational expenses on profitability at PDAMs in DIY Province. The dependent variable in this study is return on equity (ROE). The independen variable consists of three variables, namely the number of customers, the level of water loss, and operational expenses. The research population is all PDAM Regional Public Companies in Indonesia for the period 2017 - 2022. The research sample amounted to five PDAM Perumda that met the research criteria. The data testing method uses multiple linear regression analysis. The test results concluded that partially only the variable number of customers and the level of water loss had a significant effect on profitability as measured by the ROE indicator. However, based on the results of the F statistical test, it is concluded that the variables of the number of customers, the level of water loss, and operational expenses have a significant influence simultaneously on the profitability of PDAMs.

Keywords: number of customers, water loss rate, operational expenses, and ROE