

## INTISARI

Pandemi Covid-19 telah berdampak pada masyarakat dan berbagai kegiatan bisnis, termasuk penagihan piutang usaha PT Telkom Indonesia. Covid-19 dapat mengakibatkan bertambahnya piutang usaha karena pelanggan tidak mampu membayar ataupun membayar lebih lambat dari jangka waktu yang ditetapkan.

Penelitian ini bertujuan untuk mengetahui apakah terdapat perbedaan kinerja manajemen penagihan piutang usaha segment *enterprise* di PT Telkom Indonesia antara masa sebelum terjadi dan selama pandemi Covid-19. Pengujian dilakukan terhadap indikator kinerja *collection ratio* (CR), *current year collection ratio* (CYC) dan *average collection period* (ACP). Populasi dalam penelitian ini adalah pelanggan segment *enterprise* pada Divisi *Enterprises Service* (DES) dengan masa pengamatan Januari 2019 sampai dengan Juni 2021. Penelitian ini menggunakan uji beda parametrik dan non parametrik.

Hasil dari penelitian ini menunjukkan bahwa terdapat konsistensi hasil uji beda statistik parametrik (*Paired Sample T-Test*) dan non parametrik (*Wilcoxon Signed Rank Test*) terdapat perbedaan CYC dan ACP segment *enterprise* sebelum dan selama terjadinya pandemi Covid-19. Pengujian untuk indikator CR mengindikasikan adanya inkonsistensi antara hasil uji beda parametrik dan non parametrik. Hasil uji parametrik (*Paired Sample T-Test*) menyimpulkan tidak ada perbedaan CR antara sebelum dan selama pandemi Covid-19, sedangkan hasil uji beda non parametrik parametrik (*Wilcoxon Signed Rank Test*) menyimpulkan ada perbedaan CR antara sebelum dan selama pandemi Covid-19,

**Kata Kunci:** Kinerja Penagihan Piutang, Pandemi Covid-19, Telkom, Pelanggan Enterprise.

## ABSTRACT

*The Covid-19 pandemic has had an impact on society and various business activities, including the collection of PT Telkom Indonesia's accounts receivable. Covid-19 can result in an increase in trade receivables because customers are unable to pay or pay later than the stipulated time period.*

*This study aims to determine whether there are differences in the performance of the collection management of enterprise segment accounts receivable at PT Telkom Indonesia between the period before it occurred and during the Covid-19 pandemic. Tests were carried out on performance indicators for collection ratio (CR), current year collection ratio (CYC) and average collection period (ACP). The population in this study were Enterprise segment customers in the Enterprises Service (DES) Division with an observation period from January 2019 to June 2021. This study uses a parametric and non-parametric difference test.*

*The results of this study indicate that there is a consistency in the results of the parametric (Paired Sample T-Test) and non-parametric (Wilcoxon Signed Rank Test) statistical differences, there are differences in CYC and ACP in the enterprise segment before and during the Covid-19 pandemic. The test for the CR indicator indicates an inconsistency between the results of the parametric and non-parametric difference tests. The results of the parametric test (Paired Sample T-Test) concluded that there was no difference in CR between before and during the Covid-19 pandemic, while the results of the non-parametric parametric test (Wilcoxon Signed Rank Test) concluded that there was a difference in CR between before and during the Covid-19 pandemic,*

**Keywords:** *Accounts Receivable Collection Performance, Covid-19 Pandemic, Telkom, Enterprise Customer.*