

**ANALISIS EFEKTIVITAS PENGELOLAAN DAN SISTEM
PENGENDALIAN PIUTANG PADA PERUSAHAAN UMUM DAERAH
AIR MINUM TIRTA AMPER KABUPATEN BOYOLALI TAHUN 2020-
2022**

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Abstrak

Perusahaan Umum Daerah Air Minum Tirta Ampere Kabupaten Boyolali merupakan perusahaan yang bergerak dibidang penjualan air bersih yang didalamnya terjadi kegiatan penjualan tunai maupun kredit. Pengelolaan yang efektif merupakan salah satu hal yang diharapkan perusahaan untuk mendapatkan keuntungan melalui kebijakan kredit. Penelitian ini bertujuan untuk mengetahui kinerja pengelolaan piutang pada Perusahaan Umum Daerah Air Minum Tirta Ampere Kabupaten Boyolali periode 2020-2022. Metode penelitian yang digunakan adalah deskriptif kuantitatif. Berdasarkan hasil penelitian dapat disimpulkan bahwa Receivable Trun Over (RTO) sangat efektif, Average Collection Periode (ACP) tidak efektif, rasio tunggakan kurang efektif dan rasio penagihan tidak efektif. Kesimpulannya kinerja pengelolaan piutangnya pada Perusahaan Umum Daerah Air Minum Tirta Ampere Kabupaten Boyolali setiap tahunnya fluktuatif.

Kata Kunci: *Pengelolaan dan Pengendalian Piutang, Receivable Trun Over (RTO), Average Collection Periode (ACP), Rasio Tunggakan dan Rasio Penagihan.*

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AN ANALYSIS OF THE EFFECTIVENESS OF MANAGEMENT AND RECEIVABLES CONTROL SYSTEMS IN TIRTA AMPER REGIONAL PUBLIC WATER COMPANIES, BOYOLALI DISTRICT, 2020-2022

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Abstract

Perusahaan Umum Daerah Air Minum Tirta Ampera Kabupaten Boyolali is a company engaged in the sale of clean water in which both cash and credit sales activities occur. Effective management is one of the things that companies expect to benefit from credit policies. This study aims to determine the performance of receivables management at the Tirta Ampera Regional Public Water Company, Boyolali Regency, for the 2020-2022 period. The research method used is descriptive quantitative. Based on the research results it can be concluded that Receivable Turn Over (RTO) is very effective, Average Collection Period (ACP) is not effective, arrears ratio is less effective and collection ratio is not effective. In conclusion, the performance of the management of accounts receivable at the Regional Public Water Company Tirta Ampera, Boyolali Regency, fluctuates every year.

Keywords: *Receivable Management and Control, Receivable Turn Over, Average Collection Period, Arrears Ratio, Billing Ratio.*