ABSTRAK

SUMIRA PUTRI RAMADANI. 2025. Analisis dan Evaluasi Efektivitas Sistem Pengendalian Intern (SPI) dalam Upaya Mengurangi Tingkat Tunggakan Piutang Air pada Perumda Air Minum Tirta Eremerasa Kabupaten Bantaeng. Skripsi. Jurusan Akuntansi Fakultas Ekonomi dan Bisnis Universitas Muhammadiyah Makassar. Dibimbing oleh: Muchriana Muchtar. SE., M.SI., Ak., Ca. dan Muhammad Lhaedar Sahib. S.E., M.Ak.

Tujuan dari penelitian ini adalah untuk menganalisis dan mengevaluasi efektivitas Sistem Pengendalian Intern (SPI) yang diimplementasikan oleh Perumda Air Minum Tirta Eremerasa Kabupaten Bantaeng dalam upaya mengurangi tingkat tunggakan piutang air. Latar belakang penelitian didasari oleh peran krusial perusahaan sebagai penyedia kebutuhan air bersih serta pentingnya menjaga kinerja keuangan yang sehat dan efisiensi operasional dari risiko penyelewengan dan tunggakan pembayaran. Penelitian ini menggunakan jenis penelitian bersifat kualitatif-deskriptif dengan menganalisis SPI berdasarkan kerangka COSO (Committee of Sponsoring Organizations of the Treadway Commission). Data diperoleh melalui studi dokumentasi dan pembahasan terkait prosedur penagihan, struktur organisasi, dan kebijakan pengendalian internal perusahaan. Dalam penelitian ini, sumber data yang digunakan dalam pengumpulan data mencakup data primer dan data sekunder. Berdasarkan hasil penelitian, Perumda Air Minum Tirta Eremerasa Kabupaten Bantaeng telah mengimplementasikan SPI secara komprehensif dan selaras dengan empat komponen utama COSO. Bukti implementasi tersebut mencakup: (1) Lingkungan Pengendalian yang kuat melalui struktur organisasi, pembagian tugas, dan penegakan sanksi tegas. (2) Aktivitas Pengendalian berupa penggunaan SAK Entitas Privat berbasis akrual, pemisahan fungsi, serta audit ganda tahunan. (3) Penilaian Risiko yang proaktif. (4) Informasi dan Komunikasi yang efektif melalui digitalisasi proses bisnis (aplikasi MWaterSurprier, pembacaan meter via Android, dan WhatsApp *blasting* sejak 2024), yang berhasil mengatasi 70% tunggakan yang disebabkan oleh kelalaian atau lupa. Kesimpulannya, SPI Perumda Air Minum Tirta Eremerasa Kabupaten Bantaeng dinilai efektif dalam mengelola dan mengurangi tunggakan piutang air melalui adaptasi teknologi dan penegakan sanksi yang tegas sesuai regulasi, meskipun perusahaan masih menghadapi tantangan berupa kebiasaan pelanggan menunda pembayaran. Disarankan agar perusahaan mempertahankan akuntabilitas keuangan, meningkatkan edukasi pelanggan, dan terus memperketat pengawasan integritas karyawan di bidang penagihan.

Kata Kunci: Sistem Pengendalian Intern (SPI), Tunggakan Piutang Air, COSO, Perumda Air Minum.

ABSTRACT

SUMIRA PUTRI RAMADANI. 2025. *Analysis and Evaluation of the Effectiveness of the Internal Control System (SPI) in an Effort to Reduce the Level of Water Receivables Arrears at the Tirta Eremerasa Drinking Water Authority, Bantaeng Regency. Thesis. Department of Accounting, Faculty of Economics and Business, University of Muhammadiyah Makassar. Supervised by:* Muchriana Muchtar. SE., M.SI., Ak., Ca. and Muhammad Lhaedar Sahib. S.E., M.Ak.

The purpose of this study is to analyze and evaluate the effectiveness of the Internal Control System (SPI) implemented by Perumda Tirta Eremerasa Drinking Water Bantaeng Regency in an effort to reduce the level of arrears of water receivables. The research background is based on the crucial role of the company as a provider of clean water needs and the importance of maintaining healthy financial performance and operational efficiency from the risk of misappropriation and payment arrears. This study uses a qualitative-descriptive type of research by analyzing SPI based on the framework of COSO (Committee of Sponsoring Organizations of the Treadway Commission). Data was obtained through documentation studies and discussions related to billing procedures, organizational structure, and internal control policies of the company. In this study, the data sources used in data collection include primary data and secondary data. Based on the results of the research, Perumda Tirta Eremerasa Drinking Water Bantaeng Regency has implemented SPI comprehensively and in line with the four main components of COSO. Evidence of such implementation includes: (1) A strong Control Environment through organizational structure, division of duties, and enforcement of strict sanctions. (2) Control activities in the form of the use of accrual-based Private Entity SAK, separation of functions, and annual double audit. (3) Proactive Risk Assessment. (4) Effective Information and Communication through the digitization of business processes (MWaterSurprier application, meter reading via Android, and WhatsApp blasting from 2024), which has successfully overcome 70% of arrears caused by negligence or forgetfulness. In conclusion, SPI Perumda Tirta Eremerasa Drinking Water Bantaeng Regency is considered effective in managing and reducing water receivables arrears through technology adaptation and strict enforcement of sanctions in accordance with regulations, even though the company still faces challenges in the form of customer habits of delaying payments. It is recommended that companies maintain financial accountability, improve customer education, and continue to tighten oversight of employee integrity in the area of collection.

Keywords: Internal Control System (SPI), Water Receivables Arrears, COSO, Perumda Drinking Water.