

**ANALISIS PERLAKUAN PIUTANG REKENING AIR PELANGGAN  
PADA PERUSAHAAN UMUM DAERAH AIR MINUM TIRTA  
AMERTHA BUANA KABUPATEN TABANAN**

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**Abstrak**

Penelitian yang dilaksanakan untuk memahami seperti apa perlakuan piutang rekening air pelanggan di Perumda Air Minum Tirta Amertha Buana Kabupaten Tabanan. Subjek penelitian ialah kantor perusahaan Umum Daerah Air Minum Tirta Amertha Buana Kabupaten Tabanan. Sedangkan objek penelitian ialah Perlakuan Piutang Rekening Air Pelanggan. Metode pengumpulan data yang diterapkan oleh peneliti ada tiga yakni metode observasi, metode wawancara, metode dokumentasi. Teknik analisis data ini dilakukan pada proses penelitian yakni analisis deskriptif kualitatif. Hasil penelitian ini dilakukan oleh penulis menyatakan bahwa perlakuan piutang rekening air pelanggan ini dilaksanakan di Perumda Air Minum Tirta Amertha Buana Kabupaten Tabanan berdasarkan SAK-ETAP. Piutang air diakui saat munculnya Daftar Rekening Air Ditagih (DRD-A). piutang air dihitung sejumlah piutang yang ditagih. Piutang air disajikan pada neraca sebagai aktiva lancar, penyisihan piutang ditung secara *time series*.

**Kata kunci: Perlakuan; Piutang; Rekening; Air; Pelanggan**

**Abstract**

The research was conducted to understand how the treatment of customer water account receivables at Perumda Airminum Tirta Amertha Buana, Tabanan Regency. The subject of the research is the office of the Regional Public Drinking Water Company, Tirta Amertha Buana, Tabanan Regency. While the object of research is the Treatment of Customer Water Account Receivables. There are three data collection methods applied by the researcher, namely the observation method, the interview method, and the documentation method. This data analysis technique was carried out in the research process, namely qualitative descriptive analysis. The results of this study were carried out by the author stating that the treatment of customer water accounts receivables was carried out at Perumda Airminum Tirta Amertha Buana Tabanan Regency based on SAK-ETAP. Water receivables are recognized when the Water Billed Account List (DRD-A) appears. Water receivables are calculated as the amount of receivables that are billed. Water

receivables are presented on the balance sheet as current assets, allowance for receivables is calculated on a time series basis.

**Keywords: Treatment; Receivables; Account; Water; Customer**

