

**PENINGKATAN HARGA DAN KINERJA KEUANGAN
STUDY KASUS PDAM SURAKARTA
(PRICE INCREASING AND FINANCIAL PERFORMANCE A CASE
STUDY OF PDAM SURAKARTA)**

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ABSTRACT

In recent years, water regional-owned enterprises focused on internal objective. They increase-adjusted price to improve financial performance. Using case study on Surakarta Water Regional-Owned Enterprise (PDAM) and 2002 and 2004 price increasing samples, this study analyze relationship between price increasing with financial performance using. This study also analyze Surat Keputusan Menteri dalam Negeri Nomor 47 Tahun 1999 that has was used as financial performance manual

Utilize independent-samples and paired-samples comparisons to differentiate 2003 monthly financial performance from 2002, 2005 from 2004 and 2005 from 2002 and base on Surat Keputusan Menteri dalam Negeri Nomor 47 tahun 1999, MFP and mix of of both, this study analyzes relationship between price increasing and financial performance PDAM Surakarta and analyzes Surat Keputusan Menteri Dalam Negeri Nomor 47 tahun 1999.

This study find that Surakarta Water Regional-Owned Enterprise applied inefficien gradual price increasing. The first price increasing on 2002 improved 2003 mounthly financial performances on debt structure and efficiency from 2002. Also the second price increasing on 2002 and 2004 improved 2005 monthly total financial performances from 2002, but the level of financial performance is still at middle (cukup) level. Also find that PDAM Kota Surakarta increases prices not in order to exploitate market position. Besides, this study found that Surat Keputusan Menteri Dalam Negeri Nomor 47 Tahun 1999 could be corrected by adding debt structure, efficiency and profitability financial ratio classifications.

Keyword : PDAM, Price Adjustment, Financial Performance