

ABSTRACT

THE EFFECT OF TRANSMISSION AND DISTRIBUTION MAINTENANCE COSTS ON THE OPERATING PROFIT RATE WITH WATER LEAKAGE VOLUME AS INTERVEING VARIABLE

(A Case Study on PERUMDA Air Minum Tirta Sukapura Tasikmalaya Regency 2006-2021)

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The purpose of this research is to determine (1) the transmission and distribution maintenance costs, water leakage volume, and operating profit rate; (2) the effect of transmission and distribution maintenance costs on the water leakage volume; (3) the effect of water leakage volume on the operating profit rate; and (4) the effect of transmission and distribution maintenance costs on the operating profit rate with water leakage volume as intervening variable at PERUMDA Air Minum Tirta Sukapura Tasikmalaya Regency for the period 2006-2021. The method used in the research is case study method with descriptive analysis approach. The data collecting technique used to obtain the primary data was obtained directly from PERUMDA Air Minum (regional-owned drinkable water enterprise) Tirta Sukapura in Tasikmalaya Regency and secondary data was obtained from literature reviews. Path analysis is used to analyse the data, using IBM SPSS Statistics 25 software tools. The results of hypothesis testing show that: (1) transmission and distribution maintenance costs, water leakage volume, and operating profit rate tend to fluctuate; (2) the transmission and distribution maintenance cost have no significant effect on water leakage volume; (3) water leakage volume has no significant effect on operating profit rate; (4) water leakage valume does not mediate the relationship between transmission and distribution maintenance and operation profit rate.

Keywords : transmission and distribution maintenance costs, operating profit rate, water leakage volume.