

ABSTRACT

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PDAM is a company which is responsible to provide clean water for the society. In order to give a good service, a performance appraisal is needed to improve the company performance. This research aims to know the performance of PDAM through financial and non-financial perspective.

This research employs descriptive qualitative approach. The data are collected by observation, interview, questionnaires and documentation. The data analysis is conducted by measuring each perspective, the financial and non-financial perspective, which consists of customers, internal business, learning, and growth.

The result of the research shows that, overall, the performance of PDAM in Pasuruan Regency is good. It is indicated by the high value acquisition from each perspective. Based on the financial perspective to measure the profitability ratio, the ratio indicating the highest increase is ROI, 3,72%, compared to other ratios namely ROE, operating expenses ratio, and NPM. Liquidity ratio that consists of cash, quick, and current ratio are increased in 2012 with percentage numbers of 5,54%, 9,53% and 10,01%. Meanwhile, solvency ratio which consists of debt to assets ratio and debt to equity ratio is increased to 5,24% and 164,47% in 2013. The customers perspective which is measured using questionnaires shows the index value of the highest customers satisfaction criteria that is 62,5%. In addition, as seen from customers' acquisition and retention, the company is able to retain its customers, but there is an increase in customer complaints number. Based on the company internal business perspective, the company has given good services for the customers. The learning and growth perspective show a good performance, overall. However, the number of employees who resign in 2012 and the declining productivity of employees by 2013 are increased.