

ABSTRACT

***The Effect of Current Ratio, Operating Leverage and Receivable Turnover on
Return on Equity in Media & Entertainment Companies Listed on the
Indonesia Stock Exchange***

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This study aims to determine the effect of Current Ratio, Operating Leverage, and Receivable Turnover on Return On Equity (ROE) in Media & Entertainment subsector companies listed on the Indonesia Stock Exchange during the period 2020–2024. The research method used is quantitative research with panel data analysis. The sample consisted of 19 companies selected using purposive sampling technique. Data were analyzed using EViews 12 with the Common Effect Model approach. The results show that Current Ratio has a significant effect on Return On Equity. Meanwhile, Operating Leverage and Receivable Turnover do not have a significant effect on Return On Equity.

Keywords: *Current Ratio (CR), Operating Leverage (DOL), Receivable Turnover (RTO), Return On Equity (ROE)*

ABSTRAK

Pengaruh *Current Ratio*, *Operating Leverage* dan *Receivable Turnover* terhadap *Return On Equity* Pada Perusahaan Media & Entertainment Yang Terdaftar di Bursa Efek Indonesia

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Penelitian ini bertujuan untuk menganalisis pengaruh *Current Ratio*, *Operating Leverage*, dan *Receivable Turnover* terhadap *Return On Equity* (ROE) pada perusahaan subsektor Media & Entertainment yang terdaftar di Bursa Efek Indonesia periode 2020–2024. Metode penelitian yang digunakan adalah metode kuantitatif dengan analisis data panel. Sampel penelitian terdiri dari 19 perusahaan yang dipilih menggunakan teknik purposive sampling. Analisis data dilakukan menggunakan aplikasi EViews 12 dengan pendekatan Common Effect Model. Hasil penelitian menunjukkan bahwa *Current Ratio* berpengaruh terhadap *Return On Equity*. Sementara itu, *Operating Leverage* dan *Receivable Turnover* tidak berpengaruh signifikan terhadap *Return On Equity*.

Kata Kunci : *Current Ratio (CR)*, *Operating Leverage (DOL)*, *Receivable Turnover (RTO)*, *Return On Equity (ROE)*