

ABSTRACT

***THE EFFECT OF QUICK RATIO (QR) AND
RECEIVABLE TURNOVER (RTO) ON
RETURN ON ASSET (ROA) OF PUMA SE***

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The clothing & footwear subsector faced significant pressure due to various global challenges, such as geopolitical conflicts, exchange rate fluctuations, and weakening consumer purchasing power. Specifically, Puma SE encountered major challenges in 2023. One indicator that reflected this condition was the Return on Asset, which experienced a decline. This decrease in ROA could have been related to liquidity efficiency, measured by the Quick Ratio, as well as to the company's operational activities, measured by the Receivable Turnover. The purpose of this study was to examine the influence of Quick Ratio and Receivable Turnover on Return on Assets at Puma SE. The data used in this study consisted of secondary data, with samples selected using a purposive sampling method. This research was a verificative study, with an explanatory level, quantitative in nature, and applied a survey method. The data collection technique employed documentation study. The analysis tool used was multiple linear regression. The results of the study showed that Quick Ratio did not influence Return on Assets, while Receivable Turnover influenced Return on Assets.

Keyword: *Quick Ratio; Receivable Turnover; and Return on Asset*

ABSTRAK

PENGARUH *QUICK RATIO* (QR) DAN *RECEIVABLE TURNOVER* (RTO) TERHADAP *RETURN ON ASSET* (ROA) PADA PUMA SE

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Subsektor *clothing&footwear* menghadapi tekanan berat akibat berbagai tekanan global, seperti konflik geopolitik, fluktuasi nilai tukar, serta pelemahan daya beli konsumen. Secara khusus, Puma SE mengalami tantangan besar pada tahun 2023. Salah satu indikator yang mencerminkan kondisi tersebut adalah *Return on Asset* yang mengalami penurunan. Penurunan ROA ini dapat berkaitan dengan efisiensi likuiditas yang diukur dengan *Quick Ratio* serta aktivitas operasional perusahaan yang diukur dengan *Receivable Turnover*. Tujuan penelitian ini adalah untuk mengetahui pengaruh *Quick Ratio* dan *Receivable Turnover* terhadap *Return on Asset* pada Puma SE. Data yang digunakan merupakan data sekunder, dengan penentuan sampel menggunakan metode *purposive sampling*. Jenis penelitian ini adalah verifikatif, dengan taraf penelitian eksplanatori, bersifat kuantitatif dan menggunakan metode survei. Teknik pengumpulan data menggunakan studi dokumentasi. Alat analisis yang digunakan adalah regresi linear berganda. Hasil penelitian menunjukkan bahwa *Quick Ratio* tidak berpengaruh terhadap *Return on Asset*, dan *Receivable Turnover* berpengaruh terhadap *Return on Asset*.

Kata kunci: *Quick Ratio*; *Receivable Turnover*; dan *Return on Asset*