# *ABSTRACT*

*This study aims to examine the effect of DAR (Debt to Asset Ratio), CR (Current Ratio), TATO (Total Asset Turnover), and DOL (Degree Operating Leverage) on the performance of property and real estate companies listed on the Indonesia Stock Exchange. Company performance is measured by ROA (Return On Assets) which describes accounting-based performance. This study also adds Firm Size (SIZE) as a control variable*

*The population used in this study were property and real estate companies listed on the Indonesian Stock Exchange (IDX) for the period 2016 to 2017. The number of samples used were 35 companies taken by the purposive sampling method. The analytical method used is panel data regression and the best model used is REM (Random Effect Model).*

*The results of the study show that DAR (Debt to Asset Ratio) has a significant negative effect on a company's performance measure ROA (Return On Assets). TATO (Total Asset Turnover) was found to have a positive and significant effect on company performance measures ROA (Return On Assets). CR (Current Ratio) has a not significant positive effect on ROA. DOL (Degree Operating Leverage) has no significant positive effect on ROA. Besides that Firm Size has no significant positive effect on ROA.*

*Keywords: Debt to Asset Ratio, Current Ratio, Total Asset Turnover, Degree Operating Leverage, Return On Assets, Firm Size, Company Performance, ROA*