

**PENGARUH STRUKTUR MODAL, UKURAN PERUSAHAAN, *CURRENT RATIO*, DAN *TOTAL ASSETS TURNOVER* TERHADAP KINERJA KEUANGAN PERUSAHAAN
(Studi Empiris pada Perusahaan Subsektor *Property* dan *Real Estate* Yang Terdaftar di Bursa Efek Indonesia Periode 2015-2018)**

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Abstrak

Penelitian ini bertujuan untuk menguji pengaruh struktur modal (*DER*), ukuran perusahaan (*SIZE*), *current ratio* (*CR*), dan *total assets turnover* (*TATO*) terhadap kinerja keuangan (*ROE*). Sampel yang digunakan dalam penelitian ini adalah perusahaan subsektor *property* dan *real estate* periode 2015-2018 dengan total 33 perusahaan dan menggunakan *purpose sampling*. Dengan menggunakan model regresi linier berganda ditemukan bahwa variabel struktur modal (*DER*), ukuran perusahaan (*SIZE*), *current ratio* (*CR*), dan *total assets turnover* (*TATO*) berpengaruh terhadap kinerja keuangan (*ROE*). Namun dari temuan tersebut sebenarnya model regresi tidak linier. Oleh karena itu, kepada para peneliti lebih lanjut untuk mempertimbangkan dengan menggunakan model regresi non linier.

Kata Kunci: *Kinerja Keuangan (ROE), Struktur Modal (DER), Ukuran Perusahaan (SIZE), Current Ratio (CR), Total Assets Turnover (TATO).*

***THE EFFECT OF CAPITAL STRUCTURE, COMPANY SIZE, CURRENT RATIO, AND TOTAL ASSETS TURNOVER ON COMPANY FINANCIAL PERFORMANCE
(EMPIRICAL STUDY ON PROPERTY AND REAL ESTATE SUBSECTOR COMPANIES LISTED ON INDONESIAN STOCK EXCHANGE 2015-2018 PERIOD)***

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Abstract

This study aims to examine the effect of capital structure (DER), firm size (SIZE), current ratio (CR), and total assets turnover (TATO) on financial performance (ROE). The sample used in this study is the property and real estate subsector in the period 2015-2018 with a total of 33 companies and used a sampling purpose. By using multiple linear regression models it was found that the variable capital structure (DER), company size (SIZE), current ratio (CR), and total assets turnover (TATO) have an effect on financial performance (ROE). However, from these findings the regression model is actually not linear. Therefore, to further researchers it needs to consider to use a non linear regression model.

Keywords: *financial performance (ROE), capital structure (DER), company size (SIZE), current ratio (CR), total assets turnover (TATO).*