

ABSTRACT

Company performance is something generated by the company for the operational activities carried out within a certain period of time. Company performance can be seen from the company's financial performance in obtaining profit. This can be reflected from the profitability of the company. In the property and real estate sub-sector, most firms experienced a decrease in profits that led to a decrease in return on capital. Companies need to pay attention to internal factors that may affect earnings will be accepted.

This study aims to determine the variables of capital structure, liquidity, firm size and financial performance. In addition, this study also aims to determine the effect of capital structure, liquidity, and firm size on the financial performance of companies in the property sub-sector and real estate listed on the Indonesia Stock Exchange period 2013-2016.

Data collection methods in this study using secondary data sources in the form of annual financial report documents in property sub-sector and real estate listed in Indonesia Stock Exchange (BEI) period 2013-2016. The number of samples used are 40 companies. Data processing is done by using Eviews 9.0.

Based on the test results, the variable of capital structure, liquidity, and firm size simultaneously have a significant effect on company's financial performance. Partially it can be concluded that capital structure and liquidity have significant negative influence to financial performance. Meanwhile, firm size has no significant effect on financial performance.

Based on these results, companies and investors need to pay attention to the composition of capital structure and the level of corporate liquidity. So the company can convince the shareholders, and investors can minimize the risk that will be borne if invested.

Keywords: *Financial Performance, Capital Structure, Liquidity, Company Size*