SUMMARY

Shella Ekawati Ludijanto, 2014, **THE INFLUENCE OF LEVERAGE ANALYSIS ON FINANCIAL PERFORMANCE (Studies in Real Estate Property and Real Estate Company Listed in Indonesia Stock Exchange from 2010 to 2012)**, Drs. Siti Ragil Handayani, M.Si, Dr. R.Rustam Hidayat M.Si, 106 + xix.

The purpose of the establishment of a company to generate profit that depicted in the company's financial performance. With the increase in the company's financial performance, means that management successfully to implement the strategies that have been planned. The financial performance of the company's can be viewed in financial statement and analyzed using financial ratios. to support these strategies, companies should provide enough capital resources so that plans can be implemented as good as possible. The funding source can be from equity and debt. Then the company should be observant and careful considering of the above factors associated with improved financial performance of the company.

The purpose of this study was to determine the effect of independent variables consisting of the debt ratio (X_1), debt to equity ratio (X_2) and long-term debt to equity ratio (X_3) simultaneously and partially to return on investment (Y_1) and return on equity (Y_2) as the dependent variables.

This type of research is explanatory research. The population in this study is property and real estate companies that listing on the Indonesia Stock Exchange in 2010-2012 and obtained a sample of 38 companies were selected based on specific criteria tailored to the purpose of research. The method of analysis in this study is multiple linear regression.

This study proves that simultaneously debt ratio (X_1), debt to equity ratio (X_2) and long-term debt to equity ratio (X_3) variable effect on the dependent variable in the form of return on investment (Y_1) and return on equity (Y_2) and in partially debt ratio (X_1) , debt to equity ratio (X_2) and long-term debt to equity ratio (X_3)

significantly affect the first dependent variable is the return on investment (Y_1). Independent variables is also significant effect on the second dependent variable namely the Return on Equity (Y_2)

Companies need to pay attention to the above factors as consideration in determining the policy of balanced proportions between sources of capital from debt and equity capital as a variable - a variable over a significant effect on the dependent variable that describes the company's financial performance.