

## ABSTRACT

Real Estate & Property sector, that are divided into construction and real estate & property, experienced increase in 2010 due to various development projects managed by the government and high needs of residence for Indonesian citizens. However in 2014, there was significant decrease in construction area. Around that period, there were many incidents occurred, such as Europe and America crisis, the depreciation of Indonesian rupiah towards American dollar, and so on. Therefore, the researcher is interested to do a research with the title “The Comparison Analysis of Financial Performance of Real Estate & Property Companies in LQ45 Exchange in 2015 using Du Pont method”. The research problem are how Du Pont method can be implement to analyze the company’s financial performance and which real estate & property company in LQ45 Exchange in 2015 has the best financial performance.

Du Pont method is used to analyze the company’s profitability and return on equity. The population in this research are all financial statements of Real Estate & Property Companies in LQ45 Exchange. The sample in this research are Real Estate & Property Companies in LQ45 Exchange in 2015 (February to August) which have been going public (IPO) since 2010. The research brings the result that PT. Pakuwon Jati, Tbk has the best financial performance.

The evaluation can be seen from the important variables in Du Pont method, such as Net Profit Margin, Totat Aset Turnover, Debt Ratio, ROA, ROE. Those variables have the highest increase compared to its competitors. It shows that PT. Pakuwon Jati, Tbk has a great management performance resulted in positive synergy in its financial performance.

**Key Word:** *Net Profit Margin, Totat Aset Turnover, Debt Ratio, ROA, ROE*