

ABSTRACT

This research is structured with the main objective to evaluate company performance using economic value added by using several influences on the company's financial performance. This study uses the independent variable Total Assets, Third Party Funds and Profit Sharing, intervening variables using the Financing variable with the dependent variable EVA.

The study uses a research period from 2010 to 2018 with a population of 13 Islamic banks with a sample of 10 Islamic banks. The data collection method uses purposive sampling with a total data of 90. This study uses the classical assumption test method and sobel test to the effect of mediation.

The results of the first regression research with the dependent variable of financing show Total Assets, Profit Sharing has a significant positive effect on Financing and DPK has no effect of financing. The results of the second regression study with the dependent variable EVA indicate Total Assets significantly positive effect on EVA, while DPK and Financing have a significant influence with a negative direction and Revenue Sharing does not have a significant effect on EVA. On the results of the sobel test study stated that financing is not able to be a mediator for the variable Total Assets, DPK and Revenue Sharing on EVA.

Keywords: *Total Assets, DPK, Profit Sharing, Financing, EVA, Islamic Commercial Banks*