

ABSTRACT

This research aimed to analyze the influence of Third Party Fund (DPK), Non Performing Financing (NPF), Return On Assets (ROA), placements of funds in SBIS, and equivalent rate of profit sharing toward profit and loss sharing financing. Case study on Islamic Banks in Indonesia Bank in period 2010-2014.

Research population used was Islamic Banks in Indonesia Bank in period 2010-2014. Sampling technique used was purposive sampling and obtained a sample of 5 Islamic Banks by removing outliers from 2 samples of data banks, so that data is processed only numbered 60 data. The data used in this research were obtained from the Quarterly Report 2010-2014. Analysis technique used was multiple regression that includes classic assumption test, F statistic test, t statistic test, and coefficient of determination test (R^2)

The result of this research showed that Third Party Fund (DPK), Non Performing Financing (NPF), and Return On Assets (ROA) had positive significant affect to profit and loss sharing financing. Placements of funds in SBIS had positive not significant affect to profit and loss sharing financing. Equivalent rate of profit sharing had negative not significant affect to profit and loss sharing financing. The result of coefficient of determination test (R^2) showed the ability of model prediction was 98,2% while the remaining 1,8% influenced by other variables outside the research.

Keywords: *Third Party Fund (DPK), Non Performing Financing (NPF), Return On Assets (ROA), placements of funds in SBIS, equivalent rate of profit sharing, profit and loss sharing financing.*