

ABSTRACT

This study aims to analyze whether the Deposit Fund (DPK), Level Sharing (TBH), Non-performing financing (NPF) and Profitability is affecting the Financing Revenue Sharing for Islamic Banking in Indonesia. The population in this study is the Report of the Finance Islamic Bank in Indonesia, with a sample of the financial report 2008 until 2012.

The data collection method used in this study by collecting, recording, and reviewing secondary data in the form of financial statements of Islamic banks in Indonesia, published in the official website of the bank concerned. The analytical tool used is multiple linear regression test f, t test, and test the coefficient of determination (r^2).

The results of this study show that the Deposit Fund (DPK) effect on Financing Revenue Sharing with the direction of the positive regression, level of sharing (TBH) has a positive effect on Financing Revenue Sharing, Non-Performing Financing (NPF) has no effect on Financing Revenue Sharing with negative direction and Profitability positively influences Financing Revenue Sharing.

Keywords: Financing Revenue Sharing, Deposit Fund (DPK), Level of Sharing (TBH), Non-Performing Financing (NPF), Profitability, Islamic Commercial Bank.