## **ABSTRACK**

This research aims to examine the influence of capital adequacy, effectiveness of depositors funding, financing risk, proportion of non investing financing, proportion of depositors funding, elimination of productive asset deletion and bank age on profit distribution management at Islamic Commercial Banking. Data taken from the financial of each Islamic Commercial Banking in Indonesia and Malaysia. A year period used is from 2012 to 2015, were analyzed using multiple linear regression method.

These result indicate that not all independent variables affected on dependent variable. The result also indicate that there are difference in the level of profit distribution management in Indonesia and Malaysia.

Keyword: profit distribution management Islamic Banking