

ABSTRACT

This study aims to discover the influence proportion of depositors', elimination of productive asset deletion, and operating performance.

The data used is secondary data, obtained from the analysis result of financial reporting in 2011-2014 which are listed in Central Bank of Indonesia (BI). Sampling technique used was purposive sampling. Number of samples in this research is 6 banks, yaitu Bank Muamalat, Bank syariah Mandiri, Bank Mega Syariah, Bank Bukopin Syariah, Bank Negara Indonesia, and Bank Rakyat Indonesia Syariah.

Analysis model in this study was descriptive statistics, classical assumption test in forms of normality multicollinearit, autocorrelation, heteroscedasticity, and multiple linear regressions using SPSS 16.0 program. The result of multiple linear regressions test showed that proportion of depositors' and operating performance variables do not influence the profit distribution management while elimination of productive asset deletion variables influence the profit distribution management.

Keywords : profit distribution management, proportion of depositors', elimination of productive asset deletion, operating performance