

Abstract Book

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**PARALLEL SESSION 8**

**Session: Islamic Finance 4**  
**Date:** 19 July 2018  
**Time:** 16.30 - 18.30  
**Room:** Japun  
**Chair:** Dr. Tastaftiyan Risfandy (Universitas Sebelas Maret)

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This research uses quantitative method with secondary data. The data are obtained from annual reports issued by Islamic banks. This study uses multiple regression processed with SPSS. This study found that Profit Sharing Ratio (PSR) and Equitable distribution ratio (EDR) have an effect on fraud. This study shows that factors based on fraud triangle are effective for use in explaining fraud.

**Keywords:** Islamic Corporate Governance, Sharia Compliance, Profit Distribution Management, Fraud

### **PROFIT SHARING, TRANSPARENCY, AND FIRM PERFORMANCE, WITH RGECE METHOD AND PROFIT DISTRIBUTION MANAGEMENT**

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#### **ABSTRACT**

This study was conducted to determine the effect on Profit Distribution Management recorded in Bank Indonesia on financing for profit sharing, transparency and performance. Research conducted using quantitative analysis techniques, RGECE Method to determine the level of performance in the company and the population of this study is a company listed in the Jakarta Islamic Index of 2012-2016. Based on the sample criteria in this study population obtained 10 companies as research samples by using purposive sampling method. Data obtained from BI is further processed by using SPSS program. The type of data used is secondary data by utilizing multiple linear regression analysis to determine the effect on firm value in companies listed in Bank Indonesia to financing profit sharing, transparency and performance. The results of this study indicate that mudharabah variables have an effect but not significant to PDM, ROA and CAR have significant effect to PDM while musharakah, transparency, FDR, GCG and BOPO have no significant effect to PDM.

**Keywords:** Profit Sharing, Transparency, Financial Performance, Profit Distribution Management