ABSTRACT

Dhika Ermaya, "Analysis of Company Size and Earning Assets Quality Of Profitability (Study In Bank Umum Syariah Indonesia Periode 2006-2010)" under the guidance of Linna Ismawati, SE, M.Si.

Companies should pay attention to profitability to determine whether the company can continue its activities or not. This is because profitability is the ability of banks to generate profits. Where profits can be seen from the difference between revenues and expenses of the company. other than that the company must also consider other factors associated with the calculation of profit. Company Size and Earning Assets are several factors that influence the decision making on corporate earnings. This study aims to determine the effect of firm size and asset quality to profitability (ROA) at the Commercial Bank Indonesia Sharia in the period 2006-2010.

Research carried out on 30 samples of three financial statements using Shariah Banks financial statement data from the I smester 2006 to smester II in 2010. Variable used is the size of the Company and Assets Quality as an independent variable and profitability (ROA) as the dependent variable. This study uses multiple linear regression to determine whether there is a linear relationship between one dependent variable with several independent variables.

The results showed that the partial variable Company Size no significant effect on profitability (ROA), as well as partially Assets Quality is not a significant effect on profitability (ROA).

Keywords: Company size, Assets Quality and Profitability (ROA)