ABSTRACT

This research was done in PT. Indonesia Stock Exchange, The purpose of this study is to determine how much influence third-party funds and the provision for doubtful accounts simultaneously and partially on operating profit. Third party funds are funds that come from the community, both individuals and business entities and both in rupiah and foreign currency, while the provision for doubtful accounts is a loss that must be recorded as an expense presented in the income statement, and operating profit is the right size for assessing the efficiency of management, enterprise high operating profit can be considered as a strong and profitable company.

The method used in this research is descriptive method with quantitative approach Verivikatif. The sample used in this study is saturated sample, where all the population sampled in the form of annual consolidated financial statements from 2006 to 2014. Testing test statistic used is the classical assumption test, multiple linear analysis, partial correlation coefficient, determination coefficient and hypothesis testing. Acquisition analysis processed by using SPSS application program Statistics, can assessed as a strong and profitable company.

From the correlation results show that third-party funds, provision for doubtful accounts and operating profit have a very strong relationship with the positive direction. While the results of multiple linear analysis shows that third-party funding and provision for doubtful accounts is not significant effect on operating profit either simultaneously or partially shown with significance level value of more than 5%.

Keyword : *deposits party fund, doubtful accounts, operating profit*