

Abstract

Islamic Bank is one of the bank's operations in Indonesia, where as the conventional banks, Islamic banks are also bound by rules set by both the government and Bank Indonesia (BI) as the central bank in Indonesia, and coupled with Islamic rules. Performance assesment of Islamic banks is also not much different from a conventional bank. So research on islamic banks to see indications of earnings mangements practices are influenced by the performance. The purpose of this study was to analyze indications of earnings mangement practices in Islamic banks. to analyze the influence of CAMEL ratio : Capital Adequacy Ratio (CAR), return On Risked Assets (RORA), return On Asset (ROA), Net Profit Margin (NPM), Loan to Deposit ratio (LDR) and the size of the company's earnings management practices. the population in this research is Islamic banks which were published in bank Indonesia. Purposive sampling method was used to determine research sample. from this method, we have collected 9 islmaic bank. data analysis methd was used multiple regression analysis. The results of this study was : There are indications of Islamic banks do earnings management, this is evidenced by the significance of independent samples t test and the bank did not profit management of Acrual discretionary (AD) of $0.000 < 0.05$. this indicates the sample in this study is that many businesses are using the sharia unit banks, so that the financial policy, still followa the parent company. CAR, ROA, size effect on earnings management, this evidenced by the significance value lesst than 0.05 RORA, NPM, and LDR had no effect on earnings management, this is evidenced by the significance values greater than 0.05