The rapid development of Islamic banking and tight competition, the bank should need to constantly improve its performance and its services. The bank as a financial institution with its main business providing services in banking, which one of them is concerned to maintain and distribute the funds that have been collected from the society. The allocation of these funds included the placements of Bank Indonesia, with other Banks, securities held, and financing. With proportional allocation of funds, it is expected to Islamic banking is able to increase its muqabalah. The purpose of this study was to determine the effect of the allocation of muqabalah funds placement. From the background that this research was conducted in titled "Analysis of Allocation Placement Fund Against Muqabalah (Profitability) Islamic Banking in Indonesia Year 2006-2014".

This research method of this study is quantitative descriptive by using tools such as multiple linear regression analysis that were previously tested with classical assumption test. The populations in this study were all Islamic Banks registered in Bank Indonesia in 2006-2014 amounted to 11 banks. In the sample collection, the researcher used purposive sampling method, so that samples obtained about 3 Islamic banks. Data was collected by documentation obtained from the website of Bank Indonesia.

The results showed that simultaneously, the independent variable placement was in Indonesian banks (X1), placements with other banks (X2), securities held (X3) and financing (X4) significantly affected muqabalah. In partial placement of Indonesian banks (X1), placements with other banks (X2), financing (X4) had no significant effects on muqabalah, while variable securities held (X3) significantly affected muqabalah at Commercial Bank in Indonesia in the year 2006-2014.