

Analisis Pengaruh Liquidity, Solvency, Insurance Leverage, Firm Size Dan Equity Capital Terhadap Profitabilitas Perusahaan Usaha Perasuransian Yang Tercatat Di Bursa Efek Indonesia Periode 2007-2016 = The Influence of Liquidity, Solvency, Insurance Leverage, Firm Size and Equity Capital on Profitability of Insurance Listed Companies in Indonesia Stock Exchange (IDX) Period 2007 - 2016

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Abstrak

ABSTRAK

Kinerja perusahaan memiliki peran utama terhadap pertumbuhan industri, yang pada akhirnya akan mempengaruhi pada keberhasilan ekonomi. Studi ini mencoba untuk menguji kinerja perusahaan asuransi di Indonesia dengan berbagai parameter. Skripsi ini menguji pengaruh liquidity, solvency, insurance leverage, firm size dan equity capital terhadap profitabilitas perusahaan usaha perasuransian yang tercatat di Bursa Efek Indonesia periode 2007-2016. Sampel pada studi ini berjumlah 9 perusahaan 8 perusahaan asuransi dan 1 perusahaan reasuransi . Analisis dilakukan dengan model persamaan regresi linier berganda dengan basis Ordinary Least Square. Variable terikat dalam penelitian ini adalah ROA dan variable bebas terdiri dari liquidity, solvency, insurance leverage, firm size dan equity capital. Hasil penelitian menunjukkan bahwa solvency, insurance leverage, dan firm size memiliki pengaruh yang signifikan dan memiliki hubungan positif terhadap ROA, sedangkan liquidity dan equity capital memiliki pengaruh yang signifikan dan memiliki hubungan positif terhadap ROA.

ABSTRACT

The performance of the company plays a leading role towards the growth of the industry which ultimately leads to the overall success of the economy. The present study attempts to examine the financial performance of insurance company in Indonesia on the basis of various parameters. This study examined the influence of liquidity, solvency, insurance leverage, firm size and equity capital on profitability of insurance listed companies in Indonesia Stock Exchange IDX in the period 2007 to 2016. The sample for this study includes 9 companies 8 insurance companies and 1 reinsurance company . The analyzes were conducted in Multiple Linear Regression using Ordinary Least Square approach. Dependent variable on this research is profitability that measured by Return on Assets ROA and independent variables on this research consisted of liquidity, solvency, insurance leverage, firm size and equity capital. The results of this study finds that solvency, insurance leverage, and firm size statistically significant and positively influence the profitability of insurance company ROA while liquidity and equity capital statistically significant and negatively influence the profitability of insurance company ROA .