

ABSTRACT

This research was performed to investigate the influence of Rasio piutang premi terhadap surplus (RPPS), rasio beban klaim (RBK), rasio tingkat kecukupan dana (RTKD), Rasio agents balance to surplus (RABS), rasio likuiditas, dan rasio perubahan surplus (RPS) on solvability at assurance company published financial report during period 2009 - 2012 .

The sample of this research was selected based on purposive sampling with the following criteria: (1) assurance company published financial report during period 2009 - 2012; and (2) assurance company reported earning during period 2009 - 2012. The Data was based on publicity Indonesian Capital Market Directory (ICMD) from 2009 to 2012. Sample was acquired 10 company. Data was analyzed with multi linier regression of ordinary least square and hypotheses was tested using t-statistic and f-statistic at level of significance 5%.

Empirical evidence showed that only rasiotingkatkecukupandana (RTKD), had significant influence on solvability of assurance company listed in ISX over period 2009-2012 at level of significance less than 5%.

Key Words :Rasiopiutangpremiterhadap surplus (RPPS), rasiobebanklaim (RBK), rasiotingkatkecukupandana (RTKD), Rasio agents balance to surplus (RABS), rasiolikuiditas, rasioperubahan surplus (RPS), and solvability