ABSTRACT

This study aims to examine the effect of premium income, investment returns, claim expenses and IFRS to profit of life insurances companies for the year 2011-2015. Independet variables are premium income, investment returns, claim expenses and IFRS. While profit of life insurances companies used as dependent variable.

This study consists of 125 samples life insurances companies that listed in Financial Services Authority of Indonesia in 2011-2015. The research data were obtained from life insurance company's financial data that contained on each website. Samples were selected by purposive sampling technique. The type of data is secondary data. Multiple linearregression used to beanalysis techniques.

The results of this study shows that premium income and claim expenses have significant effect on profit of life insurances companies. But investment returns and IFRS does not have a significant effect on profit of life insurances companies.

Keyword: Premium income, Investment returns, claim expenses, IFRS, profit.