

Analisis pengaruh piutang reasuransi terhadap risiko kredit reasuransi perusahaan asuransi umum terbuka Tbk di Indonesia = Analysis of reinsurance receivables against reinsurance credit risk of the general insurance public listed company PLC in Indonesia / Arniz Dwifahdithia

Arniz Dwifahdithia, author

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Abstrak

[ABSTRAK

Tesis ini membahas pengaruh piutang reasuransi terhadap risiko kredit reasuransi dan manajemen risiko perusahaan asuransi umum terbuka di Indonesia. Kemampuan reasurador untuk memenuhi liabilitasnya merupakan faktor penting yang mempengaruhi risiko bawaan perusahaan asuransi umum karena hal ini terkait dengan piutang reasuransi dan risiko kredit reasuransi, yaitu risiko kerugian keuangan yang disebabkan pelanggan atau pihak lawan gagal memenuhi kewajiban kontraktualnya yang dalam hal ini berarti kegagalan reasurador untuk membayar klaim pemulihan kembali. Penelitian ini bertujuan untuk melihat pengaruh piutang reasuransi terhadap risiko kredit reasuransi dan melihat program reasuransi yang dimiliki oleh perusahaan asuransi umum terbuka di Indonesia dengan uji hipotesis dan analisis regresi linier serta analisis kuadran pemetaan piutang reasuransi dan risiko kredit reasuransi. Penelitian ini juga melihat implikasi manajerial terkait pengendalian piutang reasuransi dan risiko kredit reasuransi perusahaan asuransi umum terbuka di Indonesia. Hasil penelitian menunjukkan bahwa piutang reasuransi berpengaruh terhadap risiko kredit reasuransi walaupun tidak secara signifikan. Secara keseluruhan terjadi peningkatan angka piutang reasuransi perusahaan asuransi umum terbuka di Indonesia di tahun 2013 jika dibandingkan dengan tahun 2012.

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ABSTRACT

This thesis discusses the effect of reinsurance receivables on reinsurance credit risk and risk management of the general insurance public listed company in Indonesia. Reinsurer's ability to meet its liabilities are important factors that affect the risk of congenital general insurance because it is associated with reinsurance receivables and reinsurance credit risk, i.e the risk of financial loss due to customers or counterparties fail to meet contractual obligations which in this case means the failure of reinsurers to pay recovery claims. This study aims to look at the effect of reinsurance receivables on reinsurance credit risk and the reinsurance program by the general insurance public listed company in Indonesia with hypothesis testing and regression analysis also quadrant mapping analysis of reinsurance receivables and reinsurance credit risk. This study also examines the managerial implications of reinsurance receivables and reinsurance credit risk of the general insurance public listed company in Indonesia. The results showed that the reinsurance receivables affect the reinsurance credit risk, although not significantly. Overall there is an increase in the numbers of reinsurance receivables in the general insurance public listed company in Indonesia at 2013 when compared to 2012.

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