PENGARUH HASIL INVESTASI DAN PENDAPATAN PREMI TERHADAP LABA ASURANSI SYARIAH DI INDONESIA

Ainal Putra Harahap1, Murni Dahlena Nst, SE, S.Ak2

1Fakultas Ekonomi, Program Studi Akuntansi, Universitas Muslim Nusantara, Medan, Indonesia

Email: 1ainalputraharahap@16gmail.com.2murninasution1301@email.com

 **ABSTRAK**

Penelitian ini bertujuan untuk menguji pengaruh hasil investasi dan pendapatan premi terhadap laba perusahaan asuransi syariah di indonesia periode 2017-2019. Penelitian ini menggunakan metode kuantitatif. Populasi yang digunakan yaitu perusahaan asuransi syariah yang terdaftar di otoritas jasa keuangan (OJK) periode 2017-2019. Sampel di ambil menggunkan metode *purposive sampling* dengan jumlah perusahaan sebanyak 10 perusahaan dan jenis datanya adalah data sekunder. Metode pengumpulan data menggunakan metode pustaka dan dokumentasi dengan teknik analisis data regresi linier berganda. Hasil penelitian menunjukkan bahwa: (1) hasil investasi berpengaruh positif terhadap laba perusahaan asuransi syariah di indonesia periode 2017-2019. (2) pendapatan premi berpengaruh positif terhadap laba perusahaan asuransi syariah di indonesia periode 2017-2019.

***Kata Kunci: hasil investasi, pendapatan premi, laba***

*THE EFFECT OF INVESTMENT RESULT AND PREMIUM INCOME ON SHARIA INSURANCE PROFITS IN INDONESIA*

*Ainal Putra Harahap1, Murni Dahlena Nst, SE, S.Ak2*

*1Fakultas Ekonomi, Program Studi Akuntansi, Universitas Muslim Nusantara, Medan, Indonesia*

*Email:* *1ainalputraharahap@16gmail.com.2murninasution1301@email.com*

***ABSTRACT***

*The objective of the research was to test the effect of investment results and premium income on the profits of Islamic insurance companies in Indonesia in the period 2017-2019. This research was to use quantitative method. The population used was sharia insurance companies registered with the financial services authority (FSA) for the period 2017-2019. The sample was taken using purposive sampling method with the number of companies as many as 10 companies and the type of data is secondary data. Data collection methods was to use library and documentation methods with multiple linear regression data analysis techniques. The results showed that: (1) investment results had a positive effect on the profits of sharia insurance companies in Indonesia in the period 2017-2019. (2) Premium income positively affected the profits of Sharia insurance companies in Indonesia in the period 2017-2019.*

***Keywords: investment returns, premium income, profit***