

ABSTRACT

Arif Mukmin, 2022. Analysis of claims, solvency and liquidity in predicting financial distress in BPJS Health 2018-2021 Thesis. Accounting major. Faculty of Economics and Business, Muhammadiyah University, Makassar. Guided by H. Andi Rustam and Linda Arisanti Razak

This study aims to analyze whether the burden of claims, solvency and life can predict financial distress at the 2018-2021 Health Social Security Organizing Agency (BPJS) this type of research is quantitative. The financial statement data used is 2018-2021. The sampling technique used in this study is purposive sampling. Data analysis techniques use ratio calculations consisting of liquidity, solvency and Z score analysis ratios.

The results showed that the claim load had a significant positive effect in predicting the occurrence of financial distress in BPJS Health. Solvency has a significant positive effect in predicting the occurrence of financial distress in BPJS Health. Likuditas has a significant positive effect in predicting the occurrence of financial distress in BPJS Health

Keywords: Analysis of claim loads, liquidity, solvency, and financial distress