

Identify and rank the factors affecting the profitability of insurance companies (Case Study: Insurance companies Gilan Province)

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Abstract: Paying attention to profitability of companies and the factors that affect it, was the critical need of insurance company for surviving in a competitive market and planning for continuation of activity. Therefore, the aim of this study is to evaluate the effect of the factors that can affect the profitability of companies. Based on the previous studies and researches, four factors including: The capital structure of the firm, macroeconomic variables, market orientation and the size of company were identified. The present study is a cross-descriptive in terms of conduction. The statistical population of the study is all the insurance cooperation of Gilan province that The census method was used for sampling. Thus, in order to rank the identified factors, the opinions of CEOs of 03 companies were used. The AHP method was used to rank the factors. The results of data analysis by Analytic Hierarchy Process (AHP) showed that with regard to responsiveness, the company orientation, the capital structure, macroeconomic variables and the company size has more effect on profitably of the company respectively. Finally, based on the results, the practical recommendations were provided to improve the company's profitability. **Keywords:** The profitability of insurance companies, capital structure, macroeconomic variables, orientation, size, AHP

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