

## عنوان مقاله:

The relationship between the value added intellectual capital (VAIC) with Solvency margin Ratio (SMR) and Losses Paid Ratio (LPR) in insurance companies listed in Tehran Stock Exchange

## محل انتشار:

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## خلاصه مقاله:

The present study aims to examine the relationship between intellectual capital with solvency margin and Losses Paid ratio in insurance companies listed in Tehran Stock Exchange. For this purpose, first the key indicators of solvency margin, Losses Paid Ratio and intellectual capital indicators were examined using Pulic model on the population of the insurance companies listed during 2009 to 2013, then the impact of intellectual capital and its components on each benchmark indices of Solvency margin Ratio (SMR) and Losses Paid Ratio (LPR) was evaluated using regression model of panel data with the economic data of Eviews software. After analyzing the data, the results showed that there was a significant positive relationship between Value Added Intellectual capital (VAIC) Solvency margin Ratio (SMR) and Losses Paid Ratio (LPR) of the insurance companies.

## کلمات کلیدی:

Value added intellectual capital (VAIC), Solvency margin Ratio (SMR), Losses Paid Ratio (LPR), insurance companies

## لینک ثابت مقاله در پایگاه سیویلیکا:

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