

ABSTRACT

This Research aim to compare the earnings management which is big bath accounting model while CEO Changes in Indonesia.. This research is using Secondary data which is Financial Statement from Indonesian Stock Exchange. CEO change is classified either as routine or non-routine based on RUPS (General Shareholders Meeting) and RUPSLB (Extraordinary General Shareholders Meeting) information.

The purposive sampling was used in this research by sampling 14 listed company of CEO Change routine and 34 listed company of CEO Change non routine. These samples are observed from 2004 to 2014. To identify the big bath accounting practice Friedlan model (1994) is employed. Although, CEO Change non routine made high correlation in this study, the study provides there are no difference earnings management big accounting model while CEO Changes between routine and non routine changes.

Keywords: *Earnings management, Big Bath Accounting, routine and non-routine CEO changes.*

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