

## ABSTRAK

### ANALISIS PENGARUH PERGANTIAN CEO DAN *FINANCIAL DISTRESS* TERHADAP *EARNINGS MANAGEMENT* PADA PERUSAHAAN ASURANSI YANG TERDAFTAR DI BEI PERIODE 2013-2022

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Penelitian ini bertujuan untuk menguji pengaruh pergantian ceo, dan *financial distress* terhadap *earnings management* pada perusahaan asuransi yang terdaftar di Bursa Efek Indonesia tahun 2013-2022. Penelitian ini merupakan jenis penelitian kuantitatif dengan menggunakan data sekunder dari Bursa Efek Indonesia dan website resmi masing-masing perusahaan. Metode penentuan sampel menggunakan purposive sampling dan diperoleh sampel sebanyak 11 perusahaan dengan periode pengamatan 10 tahun sehingga jumlah data observasi penelitian sebanyak 110 data. Teknik analisis data yang digunakan yaitu regresi linier berganda menggunakan perangkat lunak SPSS 27. Berdasarkan hasil penelitian, ditemukan bahwa pergantian ceo, dan *financial distress* secara simultan berpengaruh terhadap *earnings management*. Secara parsial, pergantian ceo tidak berpengaruh terhadap *earnings management*. Namun, penelitian ini tidak menemukan adanya pengaruh antara variabel *financial distress* terhadap *earnings management*.

**Kata Kunci:** *earnings management*; pergantian ceo, *financial distress*

## **ABSTRACT**

### **ANALYSIS OF THE EFFECT OF CEO TURNOVER AND FINANCIAL DISTRESS ON EARNINGS MANAGEMENT IN INSURANCE COMPANIES LISTED ON THE IDX FOR THE 2013-2022 PERIOD**

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This research aims to examine the effect of CEO turnover and financial distress on earnings management in insurance companies listed on the Indonesia Stock Exchange in 2013-2022. This research is a type of quantitative research using secondary data from the Indonesian Stock Exchange and the official websites of each company. The sampling method used purposive sampling and a sample of 11 companies was obtained with an observation period of 10 years so that the total research observation data was 110 data. The data analysis technique used is multiple linear regression using SPSS 27 software. Based on the research results, it was found that CEO change and financial distress simultaneously influence earnings management. Partially changing CEO has no effect on earnings management. However, this research did not find any influence between the financial distress variable and earnings management.

**Keyword:** *earnings management; ceo turnover, financial distress*