ABSTRACT

This study aims to analyze the relationship between bankruptcy risk and earnings management, corporate social responsibility (CSR), cost leadership business strategies, and business differentiation strategies. This study uses a quantitative method and research object are manufacturing companies listed on the Indonesia Stock Exchange (IDX) period 2016-2019. This study uses logistic regression analysis by using the Z-Score as a dummy variable. The results of this study indicate that there is no relationship between earnings management and corporate social responsibility (CSR) on bankruptcy risk. In terms of bankruptcy risk, there is a significant negative correlation between costleadership business strategies and differentiaton business strategies.

***Keywords**: Bankruptcy Risk, Earnings Management, Z-Score, Corporate Social Responsibility, Costleadership, Differentiation, Indonesia Stock Exchange.*

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