*ABSTRACT*


**THE IMPLICATIONS OF TAX TO BOOK RATIOS, DEBT, INCOME, AND
ASSETS ON BOND RATINGS IN INDONESIA**
*(Study on Listed Go Public Companies In PEFINDO Period 2011-2013)*



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*The purpose of this study was to determine the implications of the tax to book
ratios, debt, income, and assets to bond rating on go public company listed in
PEFINDO 2011-2013. This type of research is explanatory, which is to test the
hypothesis. The sampling technique used purposive sampling. Data were analyzed
by using the logit model used a statistical test E-views 7. The results showed that
the relationship between bond ratings with tax to book ratios, debt, income, and
assets have a low correlation level. Simultaneously tax to book ratios, debt,
income, and assets have significant effect on bond ratings. Partially income and
assets have significant effect on bond ratings and have a positive relationship.
While ratio of tax to book ratios and debt partially have not significant effect on
bond ratings, while the tax to book ratios has negative relationship and debt has a
positive relationship.*


***Keywords: Tax To Book Ratios, Debt, Income, Assets and Bond Rating.***