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.