

ABSTRACT
THE INFLUENCE OF FINANCIAL FACTORS AND NON FINANCIAL ON
THE RATINGS OF BONDS

By

AGUSTIA WIRANDIKA

This research aims to test the influence of financial factors (the size of the company (size) , profitability, liquidity, leverage and non-financial secure , the reputation of auditors for bond rating. Hypothesis advanced by (1) the size of the company (size) impact on bond rating, (2) profitability impact on bond rating, (3) liquidity impact on bond rating, (4) leverage effect on bond rating, (5) secure impact on bond rating, (6) the reputation of auditors impact on bond rating.

This study used 56 non-financial companies listed on the BEI 2010 to 2013. Data was collected by using a purposive sampling method towards non-financial companies listed in the Indonesia Stock Exchange. The research data were analyzed with logistic regression analysis.

The result of this research based on logistic regression analysis shows that liquidity and the reputation of auditors impact on bond rating .While the size of the company (size) , profitability , leverage , secure no impact on bond rating .

Keywords: size company (size) , profitability, liquidity, leverage, secure, the reputation of auditors , bond rating