*ABSTRACT*

*Bond rating is an important indicator of bond an enterprise, bond rating can be used to assess the risk that might happen in the future and provide a statement informative and signal about the probability failure debt an enterpris.*

*In general bond rating is described as into two categories investment-grade (AAA , AA) is the category that the company or country considered feature sufficient in pay off its debt and categories non investment-grade (A , BBB , BB, CCC AND D ) category said the company unfit to invest for investors*

*The purpose of this research is to find the influence of liquidity, growth of company and goodwill to bond. The research object was bonds published by non-financial and non-banking companies rated by PT. PEFINDO in 2011-2015. There are 8 corporate that used as samples. The sampling technique was purposive sampling, which collected 64 bonds published by 8 companies.*

*The data analysis model in this study was logistic regression analysis using SPSS 23 sofware. The research result showed that variabel liquidity had significant negative influence on bond rating, company growth not have had significant positive on bond rating while goodwill had significant positive on bond rating.*

*Keyword : liquidity, corporate growth, goodwill, Bond Rating*