

ABSTRACT

This research was conducted to investigate corporate tax compliance behavior, especially large and medium size manufacturing industry in Semarang, Central Java. Large and medium manufacturing industry was selected because the company was generally has a formal accounting information system thereby enabling tax professionals preparing corporate tax reporting. Research design was a replication of Mustikasari research (2007) with the respondents location as a difference. The respondents of the research were tax professionals who have at least 1 year experience as tax professional in the manufacturing industry and ever filled SPT form. Sixty tax professionals were almost served as finance staff of 60 corporates participated in this research. The data was analysed using SPSS version 16.

This research used attitude toward compliance behavior, subjective norm, perceived behavioral control and corporate financial condition as independent variables and corporate tax compliance as dependent variable.

The findings of this research showed that, the effect of: (1) attitude toward compliance behavior on corporate tax compliance was positive and significant; (2) subjective norm on corporate tax compliance was positif and significant; (3) perceived behavioral control on corporate tax compliance was positive and significant; (4) corporate financial condition on corporate tax compliance was positif and significant.

Keywords: *attitude toward compliance behavior, subjective norm, perceived behavioral control, corporate financial condition.*