ABSTRACT

The Influance Of Budget Participations To Budgetary Slack And Implications At The Organization Commitment (Case Study In Estate Department West Java)

The research was conducted in West Java Plantation Office. The phenomenon that occurs only a few sub-section heads who participated in the participatory budget. This is due to several sub-heads are still busy with main job based on his field. Chief financial sub likens 7 out of 10 sub-section head involved. Consequently the lack of participation of each sub-section head will affect the timetable for the realization of the budget is not timely. The purpose of this study is to determine the implications of budgetary participation on budget gap and its implementation on organizational commitment.

The method used in this research is descriptive method and verifikatif. Descriptive methods are used to find a picture of each variable studied. While verifikatif with path analysis used to determine the relationship between Budget Participation and Budget Snjangan of Organizational Commitment. To determine the influence of Budget Participation Against Budget gap and its implications on statistical tests used Organizational Commitment. The test statistic used is the calculation of Person Product Moment correlation, coefficient of determination, hypothesis test using the software SPSS 17.0 for windows.

The results showed the Budget Implementation Participation in West Java Plantation Office classified as good, because many employees are involved, although not all. For the budget gap that occurred in West Java Plantation Office classified as good, but the subjective indicators show that not all information given to the interests of employees subjective budget. And organizational commitment in the Plantation Office of West Java is quite good, the performance indicators show almost all employees contribute to the development.

Key words: Budget Participations, Budget Slack, Organizations Commitment