ABSTRACTION

Fifi Mayuni (07.1.042), Organization Commitment Influence and Social Willing Towards Estimation Participation," (Under Guidance Miss Silvia Dewiyanti, S.E., M.Si., Ak)

Higher/ estimation convidential of clerk less detect potential and obstacle that has by subordinate/ estimation executor so that give target very demand compared ably subordinate/ estimation executor. Therefore, entitas begin to apply budgeting system that can overcoming problem above that is partisipative budgeting system (participative budgeting). Pass this system, subordinate/ estimation executor is involved in estimation arrangement that concern sub the part so that reached agreement between higher/ estimation convidential of clerk and subordinate/ estimation executor hits estimation. For individual with high organization commitment, organization aim achievement is matter that prioritised. Individual with strong organization commitment in self will make to will achieve organization aim with will make best for the benefit of organization. While social willing individual tendency to present something that beneficial itself in obey norms and standar-standar existing social.

Based on hypothesis testing result 1, got result that influential organization commitment positively and very significant towards estimation participation. Hypothesis testing result 2, known that influential social willing positively and significant towards estimation participation, and in hypothesis testing result 3, known organization commitment and social willing positive influential simultaneous and very significant towards estimation participation.

Several suggestions that could be given owner or leadership can considering to apply budgeting participation system as a means of help in aim achievement company effectively with involve organization commitment factor and employee social willing. And employee best can to increase organization commitment and for higher best doesn't depress the subordinate in carry out the task so that subordinate can to show and creat tall organization commitment attitude so that subordinate can to get freshment in work with communicating.

Keyword : Organization Commitment, Social Willing And Estimation Participation