

ABSTRACTION

This study aimed to examine the effect of obedience pressure and organizational commitment to budgetary slack in the form of limited liability companies (pt) in Palembang. The population in this study are all Limited Liability Company that is in Palembang. Samples were determined by using purposive sampling. The research sample obtained by 26 companies. Hypothesis testing using multiple regression analysis with SPSS ver. 17.0. The results of testing the first hypothesis (H1) which states that the pressure of compliance effect on budgetary slack, rejected. The second hypothesis (H2) stated that organizational commitment influence on budgetary slack, rejected.

Keywords: obedience pressure, organizational commitment and budgetary slack