

**PENGARUH PARTISIPASI ANGGARAN TERHADAP KOMITMEN
ORGANISASI DI BANK MANDIRI CABANG NARIPAN KOTA BANDUNG**

ABSTRAK

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Penelitian ini bertujuan mengukur ada atau tidaknya pengaruh dari partisipasi anggaran terhadap komitmen organisasi di Bank Mandiri Cabang Naripan Kota Bandung. Penelitian ini termasuk jenis penelitian eksplanatory, yang diukur menggunakan rumus regresi sederhana. Unit of analysis dalam penelitian ini adalah jajaran manajer Bank Mandiri Cabang Naripan yang berjumlah 32 orang. Jajaran manajer tersebut rata-rata memiliki tingkat pendidikan S1. Baik variabel partisipasi anggaran maupun komitmen organisasi diukur dengan menggunakan kuesioner yang sebelumnya telah dibuat oleh Milani (1975) dan Mowday (1979). Hasil dari penelitian ini menunjukkan adanya pengaruh positif antara partisipasi anggaran terhadap komitmen organisasi.

Kata kunci: komitmen organisasi, partisipasi anggaran

**THE EFFECTS OF BUDGETARY PARTICIPATION TO THE
ORGANIZATIONAL COMMITMENT IN BANK MANDIRI NARIPAN
BANDUNG**

ABSTRACT

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The purpose of this research was measuring whether there were the effects of budgeting participation to organization commitment in Bank Mandiri branch Naripan Bandung. This research is eksplanatory type, which is measured using simple regression formula. The unit of analysis in this research is the line of managers in Bank mandiri which are consisted of 32 people. The line of managers of this research has bachelor degree level. Both of variables in this research (budgeting participation and commitment of organization) was measured using questioner which made by Milani and Mowday. The results of this research show there are positive effect from budgetary participation to commitment of organization.

Keywords: organizational commitment, budgetary participation