



Organizational Culture, Job Satisfaction, and Employee Performance (Case Study in PT. GMT Jember)

Yulinartati¹, Eras Wike Dania²

¹) Accounting Department, Faculty of Economics, Muhammadiyah University of Jember, Indonesia
Email: yulinartati@yahoo.co.id

²) Accounting Department, Faculty of Economics, University of Jember, Indonesia
Email: eraswikedania@gmail.com

ARTICLE INFO

Article history:

Received: 15 October 2019

Revised: 17 November 2019

Accepted: 2 December 2019

Key words:

Organizational culture, job satisfaction, organizational commitment, employee performance.

ABSTRACT

The study aims to analyze the influence of organizational culture and job satisfaction to employee performance with organizational commitment as intervening variable at PT. GMT Jember. In accordance with the above objective in this study formulated the five hypothesis. Samples obtained 30 respondents. The conclusion to be drawn from this study that the organizational culture and job satisfaction, and a significant positive effect on employee performance. Commitment to the organization and significant positive effect on employee performance. Organizational commitment is also positive and significant relation between cultural organization against employee performance. Organizational commitment influential significant positive and also mediate the relationship between job satisfaction to employee performance. Suggestions for further research, the sample should increase and expand the scope of the study, considers the other variables that are closely related to the variables in this study.

1. INTRODUCTION

The quality of human resources will be met if the job satisfaction as an element affecting the performance can be created perfectly. Discuss job satisfaction will not be released in the presence of factors that can affect a person's job satisfaction.

So that employee satisfaction has always been consistent then at least the company always pay attention to the environment in which employees perform their duties such as a colleague, leadership, work environment and other things that can affect a person's ability to carry out their duties. The problem of culture itself is essential for an organization or company, because it will always be associated with life in the company. Organizational culture is a

philosophy, ideology, values, assumptions, beliefs, expectations, attitudes and norms which are owned in common and binding in a particular community. Culture in the organization will be determined by conditions of teamwork, leadership and organizational characteristics as well as the applicable administrative process (Koesmono, 2005). Why organizational culture is important, because it is happening in the hierarchy organizations representing behavioral norms followed by the members of the organization. Productive culture is a culture that can make organizations become stronger and objectives of the company can be accommodated.

According Mangkunagara (2006: 67) the performance of employees is the result of the quality and quantity is achieved by an in carrying

out their duties in accordance responsibilities given to him. Performance is also often associated with efficiency, effectivity, and productivity. If the performance of employees (individual performance) better than most likely performance of the company (corporate performance) will also be good. Therefore, the participation of all employees is also needed to generate the effectiveness of the work, because the employees are the main drivers of existing resources within an organization and company.

Several researchers previous have conducted research related. Heriyanti (2007) in his research entitled analysis of the influence of organizational culture, job satisfaction, and leadership style on performance and organizational commitment as an intervening variable in PT. PLN (Persero) APJ Semarang. The results showed that the most influential organization culture toward job satisfaction, organizational culture also affects most to the employee performance.

Koesmono (2005) entitled influence of organizational culture on motivation and job satisfaction and employee performance in the sub-sector of medium-scale wood processing industries in East Java. The results showed that organizational culture affects the motivation and job satisfaction and employee performance medium scale wood processing industries in East Java are acceptable. Retnaningsih entitled influence of organizational culture and job satisfaction on organizational commitment in PT. Inti Karya Persada Technics. The results showed that job satisfaction and organizational culture together provide a positive influence on employee organizational commitment PT. IKPT. Karsono (2008), entitled influence the organization's commitment to performance with motivation and job satisfaction as mediating variable. The results show the organization's commitment affect the performance of the motivation and job satisfaction.

PT. GMT Jember is one private company in Jember (Indonesia) running and focus on business management and export of tobacco. The company is a subsidiary company of PT. Austindo Nusantara Jaya engaged in agro-industry, especially tobacco plants. To make the tobacco leaf is ready to be exported need to be a lengthy process that must be followed is between four to six months depending on the season or the weather, and to achieve optimal results all these processes require precision, perseverance

incredible, where not all these activities can be done by machines but by humans. From there the value added or value-added of the process of the tobacco leaf in which all employees are very cooperated very well to produce good quality tobacco leaf. Therefore, employee performance is affecting the success of the process of PT. The GMT.

Based on the description that has been described above, the issues raised in this study is whether the organizational culture, job satisfaction, organizational commitment, organizational culture influence on employee performance through organizational commitment at PT. GMT? A second issue is whether job satisfaction influence on employee performance through organizational commitment at PT. GMT.

2. LITERATURE REVIEW

Basically, someone who is in the life of the company organization seeks to determine and establish something that can accommodate the interests of all parties that in carrying out its activities do not clash with the attitudes and behavior of each individual. Diverse array of forms of organization certainly have a different culture, but this is different because the environmental organization (Anthony and Govindarajan: 2005).

According to Robbins (2002: 279), organizational culture refers to a system of mutual understanding held by the members of an organization, which distinguishes these organizations and others. This shared understanding of the system, in a closer look at a series of important character be of value to an organization.

An employee will feel comfortable and high loyalty to the company when obtaining job satisfaction in accordance with what is desired. According to Dole and Schroeder (2001), job satisfaction can be defined as feelings and reactions individual on the environment work, while Testa (1999) defined job satisfaction is excitement or emotional statement that a positive result of the assessment one job or job experiences. Testa also explains that that job satisfaction reflects the joy or the attitude of positive emotions that come from a person's work experience. The joy felt by employees will provide a positive impact for employee's attitude.

Someone will always crave appreciation of the results of his work, and expect a fair return. The performance assessment needs to be done subjectively as possible because it will motivate employees conduct its activities. Besides evaluation, performance can provide information for the benefit of salary, promotion and see the behavior of employees.

Mangkunagara (2001) stated performance can be defined as the result of the quality and quantity of work that can be accomplished by an employee in carrying out duties in accordance with the responsibilities given to him Koesmono (2005) says that the performance of an employee performance of duties which have been assigned.

The successful management of an organization is determined by the success in managing human resources. How far the organization's commitment of employees to their work, is to determine the organization in achieving its goals. In the world of employee, commitment to the organization of work is very important to incorporate some bold organization's commitment as one of the conditions for holding the position offered in the job.

Allen and Meyer (1993) distinguishes three components of organizational commitment, namely affective, normative and continuance. Employees with commitments affective Strong will remain with the organization because they want to, employees with commitment continuance strong as they need it, while employees with commitment normative strong because they had had enough of life.

Past research is very important to use as a foundation for the preparation of this study. Their role is to find out the results that have been conducted by researchers History, as well as comparison and overview to support the research activities of the next.

Research Devi (2009), entitled analysis of the effect of job satisfaction and motivation on employee performance with organizational commitment as an intervening variable in the study of outsourcing employees of PT. Semeru Karya Buana Semarang, using SEM analysis techniques by giving questionnaires to the entire population of 100 people consisting of outsourcing employees in all parts of the company. From the research that has been done can be concluded that there is a positive influence

between organizational commitment to employee performance.

Baihaqi Research (2010), entitled influence of leadership style on job satisfaction and organizational commitment and performance as a variable intervening study on PT. Yudhistira Ghalia Indonesia Yogyakarta area, sampling technique used is to use stratified random sampling, with a sample of 100 employees of PT. PT. Yudhistira Ghalia Indonesia Yogyakarta area. From the research that has been done can be concluded that there is a positive influence between the style of leadership on organizational commitment, organizational commitment on job satisfaction, leadership style on employee job satisfaction, organizational commitment to employee performance, and leadership style on employee performance.

Organizational Culture Influence to Employee Performance

Robbins (2002) revealed that a strong organizational culture is required to improve job satisfaction and employee performance. Finally, will also affect the overall performance of the organization. Therefore, every organization needs to establish a strong organizational culture. Organizations need to disseminate primary values to all employees that will be attached to each member of the organization, so that the culture of this organization will have an impact on the behavior and attitude of every member of the organization. In Koesmono study (2005), entitled Influence of Organizational Culture Motivation and Job Satisfaction and Employee Performance at Scale Wood Processing Industry Subsector Menengah in East Java. He found that organizational culture affect the performance of the organization. Based on these descriptions can be formulated hypotheses as follows:

H₁: Organizational culture influence to employee performance

Effect of Job Satisfaction to Employee Performance

Robbins (1996), job satisfaction is a person's attitude towards work as the difference between the amount of reward received by workers and the many who believed that should be accepted. Employee satisfaction much influence organizational change. Research Linz (2002) in Koesmono (2005); say that in a positive attitude towards work positive relationship with job satisfaction. The more positive attitude

towards work, the greater the job satisfaction, for the various indicators of job satisfaction need special attention so that workers can improve its performance. In general, a person is satisfied with their job due to work and earn a fair evaluation of leadership.

Koesmono Research (2005), entitled influence of organizational culture on motivation and job satisfaction and employee performance subsector medium scale wood processing industries in East Java found that job satisfaction affects the performance of employees. Based on these descriptions can be formulated hypotheses as follows:

H₂: job satisfaction influence to employee performance.

Influence of Organizational Commitment to Employee Performance

One major task manager is to motivate the personnel of the company in order to have high performance. Manager who can provide the right motivation for the personnel will lead to maximum productivity, high performance and accountability for a better company.

Commitment is a psychological condition that characterizes the relationship between employees and the organization and has implications for an individual's decision to stay or leave the organization. However, the nature of the psychological conditions for each of a very different form of commitment (Allen and Meyer, 1993). Efforts to develop the concept of commitment succeed with its popular model of three components of commitment, namely: 1). Affective 2). Normative 3). Continuum.

Most studies on the three components of commitment focused on the development of measurement instruments reliable but a few research on behavioral outcomes associated with different commitments. Some research suggests that affective commitment can be a positive influence and commitment influence continuum can negatively affect employee performance (Wahyuni, 2011).

In Devi's research (2009) entitled analysis of the effect of job satisfaction and motivation on employee performance with organizational commitment as an intervening variable study on outsourcing employee PT. Semeru Buana Semarang work shows that there is a positive influence between organizational commitment to employee performance. Based on

these descriptions can be formulated hypotheses as follows:

H₃: influence organizational commitment to employee performance

4. RESEARCH METHOD

This study was designed using descriptive method that aims to answer questions regarding anything at the time of the research was done by examining the causes of a particular symptom (Umar, 83). Besides the research approach whose investigations survey was conducted to obtain the facts of the existing symptoms and seek information, which information is gathered from respondents who made the object of research by providing questionnaires. This study uses primary data and secondary data obtained through questionnaires and interviews.

Population and Sample

The population is a group of people, events, or anything that has certain characteristics (Indriantoro and Supomo, 1999: 115). The population of this study are employees of PT. GMT muddy. The sample is part of the subject of the study population as a representative of the member of the population. The sample in this study were employees of PT. GMT Jember determined using purposive sampling (election samples using criteria). Election samples with the following criteria: (1) status as a permanent employee, (2) they have worked more than 1 year.

4. RESULTS AND DISCUSSION

To perform testing of hypothesis, path analysis method (path analysis). Path analysis is used to determine the effect of variable organizational culture (X1) and job satisfaction (X2) on organizational commitment (Z), and to investigate the effect of variable organizational culture (X1), job satisfaction (X2), and organizational commitment (Z) on employee performance (Y).

Based on the results of t test analysis above can be summarized as follows:

a. Organizational culture variable (X1) $t > t$ table ($2.989 > 2.106$), means H_0 is rejected and H_a accepted. Organizational Culture

- means is variable (X1) has a significant influence on employee performance (Y).
- b. On the Job Satisfaction of variables (X2) $t > t$ table ($2.929 > 2.106$), means H_0 is rejected and H_a accepted. Job Satisfaction means variable (X2) has a significant influence on employee performance (Y).
 - c. Variable Cultural Organization (X1) $t > t$ table ($2.952 > 2.106$), means H_0 is rejected and H_a accepted. Organizational Culture means is variable (X1) has a significant influence on Organizational Commitment (Z). On the Job Satisfaction of variables (X2) $t > t$ table ($2.837 > 2.106$), then H_0 is rejected and H_a accepted. Job Satisfaction means is variable (X2) has a significant influence on Organizational Commitment (Z).

Influence of Organizational Culture to Employee Performance

Results of the calculations to find the influence of organizational culture (X1) on employee performance (Y) using a significance test with a significance level of <0.05 . Values obtained significance $0.002 < 0.05$, then there is a significant influence of organizational culture (X1) on employee performance (Y) at PT. GMT Jember.

The result using path analysis also shows that the effect is happening is a positive influence for the coefficient of organizational culture lines (X1) is 0.35. Based on these results also can be seen the influence of organizational culture variables (X1) on employee performance (Y) directly and positively 0.35.

The influence of organizational culture (X1) on employee performance (Y) of 0.35 with a significant value of 0.002, indicating that the organizational culture (X1) has a positive and significant influence to employee performance (Y) because of the positive value of cultural components are held by an employee, the higher the performance.

This shows that with the organizational culture within a company will be able to produce effects that affect individuals and the performance. The culture of the organization will allow employees to adjust to the work environment and help employees to determine what action should be carried out in accordance with regulations as well as the values that exist in the company. Employees can act and behave in accordance with the values of the company. They improve the quality of the performance of

employees in order to achieve its goals. Where the organizational culture is a philosophy, ideology, values, assumptions, beliefs, expectations, attitudes and norms that are owned in common. This study is consistent with research Koesmono (2005), where the results showed that the corporate culture affect the performance.

Effect of Job Satisfaction to Employee Performance

The results of calculations for influence job satisfaction (X2) on employee performance (Y) using a significance test with a significance level of <0.05 . The significant value gained 0.01 < 0.05 , there is significant influence job satisfaction (X2) on employee performance (Y) at PT. GMT Jember.

The result using path analysis also shows there is a positive influence magnitude of job satisfaction path coefficient (X2) is 0.15. Based on these results also can be seen the effect of job satisfaction variables (X2) on employee performance (Y) directly and positively 0.15. The influence job satisfaction (X2) on employee performance (Y) of 0.15 with a significant value of 0.01, indicating that job satisfaction (X2) has positive and significant influence to employee performance (Y).

This indicates that the company has been able to give attention to the environment in which employees perform their duties in touch with colleagues, leadership, work environment, compensation given to employees and other things that affect a person's ability to carry out his work properly. Special attention that given by the company will further increase quality of work that will eventually produce a good performance. Employees will feel satisfied and objectives will be achieved. Job satisfaction is a positive emotional state can be unpleasant or resulting from an evaluation to work or experiences of a person's work (Koesmono, 2005).

The results are consistent with research Devi (2009), entitled analysis of effect of job satisfaction and motivation on employee performance with organizational commitment as an intervening variable in the study of outsourcing employees of PT. Semeru Karya Buana Semarang. She found that job satisfaction variables provide a greater influence on employee performance.

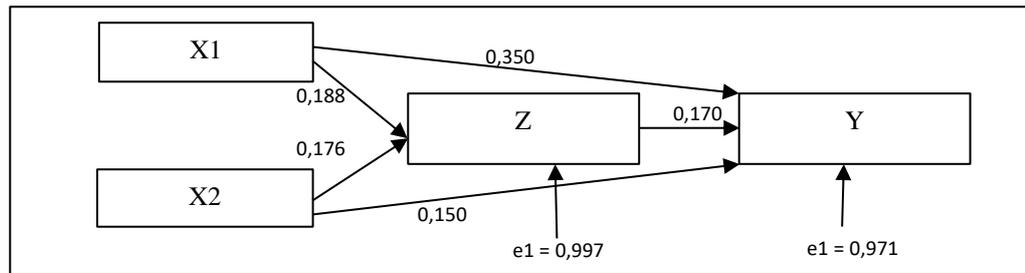


Fig.1 Result of path analysis testing

Based on the results of t test analysis above can be summarized as follows:

- Organizational culture variable (X1) $t > t$ table ($2.989 > 2.106$) means H_0 is rejected and H_a accepted. Organizational Culture means is variable (X1) has a significant influence on employee performance (Y).
- On the Job Satisfaction of variables (X2) $t > t$ table ($2.929 > 2.106$), means H_0 is rejected and H_a accepted. Job Satisfaction means variable (X2) has a significant influence on employee performance (Y).
- Variable Cultural Organization (X1) $t > t$ table ($2.952 > 2.106$), means H_0 is rejected and H_a accepted. Organizational Culture means is variable (X1) has a significant influence on Organizational Commitment (Z).
- Job Satisfaction variable (X2) $t > t$ table ($2.837 > 2.106$), then H_0 is rejected and H_a accepted. Job Satisfaction means is variable (X2) has a significant influence on Organizational Commitment (Z).

Influence of Organizational Culture to Employee Performance

Results of the calculations to find the influence of organizational culture (X1) on employee performance (Y) using a significance test with a significance level of <0.05 . Values obtained significance $0.002 < 0.05$, then there is a significant influence of organizational culture (X1) on employee performance (Y) at PT. GMT Jember.

The result using path analysis also shows that the effect is happening is a positive influence for the coefficient of organizational culture lines (X1) is 0.35. Based on these results also can be seen the influence of organizational culture variables (X1) on employee performance (Y) directly and positively 0.35.

The influence of organizational culture (X1) on employee performance (Y) of 0.35 with a significant value of 0.002, indicating that the organizational culture (X1) has a positive and significant influence to employee performance (Y) because of the positive value of cultural components are held by an employee, the higher the performance.

This shows that with the organizational culture within a company will be able to produce effects that affect individuals and the performance. The culture of the organization will allow employees to adjust to the work environment and help employees to determine what action should be carried out in accordance with regulations as well as the values that exist in the company. Employees can act and behave in accordance with the values of the company and to improve the quality of the performance in order to achieve its goals. Where the organizational culture is a philosophy, ideology, values, assumptions, beliefs, expectations, attitudes and norms. This study is consistent with research Koesmono (2005), entitled the effect of corporate culture on motivation and job satisfaction and performance officer at Subsector Medium Sized Wood Processing Industry in East Java, where the results showed that the corporate culture affect the performance.

Effect of Job Satisfaction to Employee Performance

The results of calculations for influence job satisfaction (X2) on employee performance (Y) using a significance test with a significance level of <0.05 . The significant value gained $0.01 < 0.05$, there is significant influence job satisfaction (X2) on employee performance (Y) at PT. GMT Jember.

The result using path analysis also shows that the effect is happening is a positive influence for the magnitude of job satisfaction path

coefficient (X2) is 0.15. Based on these results also can be seen the effect of job satisfaction variables (X2) on employee performance (Y) directly and positively 0.15. The influence job satisfaction (X2) on employee performance (Y) of 0.15 with a significant value of 0.01, indicating that job satisfaction (X2) has positive and significant influence to employee performance (Y).

This indicates that the company has been able to give attention to the environment. Employees perform their duties in touch with colleagues, leadership, work environment, compensation given to employees and other things that affect a person's ability to carry out his work properly. Special attention given by the company's employees will further increase quality of work that will eventually produce a good performance so that employees will feel satisfied and objectives will be achieved. job satisfaction is a positive emotional state can be unpleasant or resulting from an evaluation to work or experiences of a person's work (Koesmono, 2005).

The results are consistent with research Devi (2009), entitled Analysis of Effect of Job Satisfaction and Motivation on Employee Performance with Organizational Commitment as an intervening variable in the study of outsourcing employees of PT. Semeru Karya Buana Semarang. She found that job satisfaction variables provide a greater influence on employee performance.

Influence of Organizational Commitment to Employee Performance

Results of the calculations to find the influence of organizational commitment (Z) on employee performance (Y) using a significance test with a significance level of <0.05 . The significant value gained $0.00 < 0.05$, significant effect of organizational commitment (Z) on employee performance (Y) at PT. GMT Jember.

The result using path analysis also shows that the effect is happening is a positive influence for the coefficient of organizational commitment lines (Z) is 0.17. Based on these results also can be seen the influence of organizational commitment variable (Z) on employee performance (Y) directly and positively 0.17.

The influence of organizational commitment (Z) on employee performance (Y)

of 0.17 to 0.00, which means the significant, value of less than 0.05 so a significant influence. Shows that organizational commitment (Z) has a positive and significant influence to employee performance (Y), because of the commitment of the organization is a form of attachment to one's consistency towards the organization. Their commitment to the right will give you self-motivated and have a positive impact on the performance of a job. This is consistent with research Muhammad Fauzan Bayhaqi (2010) with the title Influence of Leadership Style on Job Satisfaction and Performance with Organizational Commitment As an intervening variable (Study at PT. Yudhistira Ghalia Indonesia Yogyakarta Area). Which showed that organizational commitment and significant positive effect on employee performance.

Influence of Organizational Culture to Employee Performance through Organizational Commitment

Results of the calculations to find the influence of organizational culture (X1) on employee performance (Y) through organizational commitment (Z) using a significance test with significance level <0.05 , it is known that the t value of 2.106. While t table at a significance $\alpha = 0.05$ is 1.699. T count $>$ t table, then there is a significant influence of organizational culture (X1) on employee performance (Y) through organizational commitment (Z) at PT. GMT Jember.

The result using the indirect path analysis also shows that the effect is happening is a positive influence for the coefficient is equal to 0,032 lines. Based on these results also can be seen the influence of organizational culture variables (X1) on employee performance (Y) indirectly by 0.032.

From the calculation to show the influence of organizational, culture (X1) indirectly through organizational commitment (Z) on employee performance (Y) of 0.032. These results indicate that organizational culture (X1) indirect effect on employee performance (Y) through organizational commitment (Z), or it can be concluded that organizational commitment (Z) into a variable that mediates between organizational cultures (X1) on employee performance (Y).

This shows that there is a positive relationship between cultural organizations on employee performance through organizational

commitment. Organizational culture are habits that occurs in a corporate environment that represents the norms of behavior that is followed by the members of the company so that each employee is able to work as well as possible for the benefit of the company.

The organizational culture within the company will create a high commitment in a company. By giving full attention to the behavior of the employees and make employees believe in the organization will be in a high gain employee commitment, if the commitment of the employees has been obtained we will get loyal employees, and work as well as possible for the benefit of the company. The situation is very good for the achievement of corporate goals.

This is according to research Heryanti (2007), entitled Effects of Organizational Culture, Job Satisfaction, and the Employee Performance Leadership Style with Organizational Commitment as Variable Intervening at. PLN (Persero) APJ Semarang with the results of organizational culture influence on employee performance and organizational commitment affect the performance of employees. Where organizational commitment as an intervening variable.

Effect of Job Satisfaction to Employee Performance through Organizational Commitment

The results of calculations for influence job satisfaction (X2) on employee performance (Y) through organizational commitment (Z) using a significance test with significance level <0.05 , it is known that the t value of 2.364. While t table at a significance $\alpha = 0.05$ was 1.699. $T_{count} > t_{table}$, then there is significant influence job satisfaction (X2) on employee performance (Y) through organizational commitment (Z) at PT. GMT Jember.

The result using the indirect path analysis also shows that the effect is happening is a positive influence for the coefficient of the path is equal to 0.03. Based on these results also can be seen the effect of job satisfaction variables (X2) on employee performance (Y) indirectly by 0.03.

From the calculation to show the influence of job satisfaction (X2) indirectly through organizational commitment (Z) on employee performance (Y) of 0.03. These results indicate that job satisfaction (X2) indirect effect

on employee performance (Y) through organizational commitment (Z), or it can be concluded that organizational commitment (Z) into a variable that mediates between job satisfactions (X2) on employee performance (Y).

This shows there is a positive relationship between job satisfactions on employee performance through organizational commitment, job satisfaction is due to the overall result of the degree of taste likes or dislikes of employees on various aspects of their work, or in other words the satisfaction of labor reflects the attitude towards his job. Employees who likes his job will derive satisfaction from their work. Through the work that led to job satisfaction, employees will have a strong commitment to working unit and objectives. So that organizational commitment that there will be held by employees as a form of loyalty that would have a positive impact on performance.

This is indicated by the value of t is greater than t table. This is according to research conducted by Baihaqi (2010) concluded that organizational commitment mediates the relationship of job satisfaction with employee performance mediation was concluded coefficient generated significant positive and significant organizational commitment mediates the relationship between job satisfaction and employee performance.

5. CONCLUSIONS AND RECOMMENDATIONS

Conclusions

In general, this study aims to analyze the direct and indirect influence between organizational culture and job satisfaction working on employee performance with organizational commitment variable as variable intervening the employees of PT. GMT Jember. Samples are PT. GMT Jember, with the number of observations by 30 employees. Hypothesis testing using path analysis test equipment.

1. Organizational culture positive and significant impact on the employee. Their performance in the organizational culture of a company will be able to produce effects that affect individuals and the performance, to determine what action should be carried out in accordance with the rules and values that exist in the company, so that employees can act and behave accordingly with the

values of the company and to improve the quality of the performance of employees in order to achieve company goals

2. Job satisfaction and significant positive effect on the employee performance. This is due to the special attention that has been demonstrated by the company to each employee. Job satisfaction itself is a positive feeling resulting from an appraisal, someone who is satisfied with his work will have a peak performance, and so what is the purpose of the company will be carried out well.
3. Organizational commitment and significant positive effect on the employee performance. With their high commitment to the organization, the higher the performance level. A strong sense of organization will demonstrate positive attitudes and behaviors to organization, as well as trying to improve the performance and have the confidence that is sure to help achieve company goals.
4. Organizational culture positive and significant impact on the employee performance through commitment 'organizations as an intervening variable. These results indicate that by giving full attention to the behavior of the employees and make employees believe in the organization will gain employee commitment is high, if the employee commitment has been obtained we will get loyal employees and make every effort to try to improve the quality of performance in order to achieve the company's goals.
5. Job satisfaction and significant positive effect on the employee performance through organizational commitment as an intervening variable. This condition can be caused by the administration of the special attention paid by the company to the employees. If some aspects are covered, by the company e.g. salary granted in accordance with the burden and job placement in accordance with the ability of the self-employees will have a sense of commitment to the companies to improve the quality of its performance so that employees will be responsible for the development and progress of the company.

Research Limitations

This research also has its limitations, these limitations expected to made improvements in future research. The limitations are as follows:

1. Variables studied variables were limited to organizational culture, job satisfaction, organizational commitment and employee performance.
2. Leniency bias, this occurs because the respondents were asked judge themselves so that there tendency to give a high score answer.

Suggestion

Suggestions can be submitted from the research results obtained are as follows:

1. Adding variable independently or variable intervening are used directly to improve the performance of employees, such as variable motivation, leadership, participation budgets, or with other indicators.
1. Further research is expected not only depend on the results of the questionnaire, but also conduct in-depth interview to each respondent in order to analyze and draw conclusions more precise.

REFERENCES

- Allen, N. J. & Meyer, J. P. 1993. *Organizational Commitment: Evidence of Career Stage Effects*. Journal of Business research, 26, 49-61.
- Anthony, Robert N. & Govindarajan, Vijay. 2005. *Manajemen Control System*. Buku 1 dan 2. Jakarta: Salemba Empat
- Baihaqi, Muhammad Fauzan. 2010. *Pengaruh Gaya Kepemimpinan Terhadap Kepuasan Kerja dan Kinerja Dengan Komitmen Organisasi Sebagai Variabel Intervening Pada PT. Yudhistira Ghalia Indonesia Area Yogyakarta*. Skripsi. Universitas Diponegoro.
- Cahyono, Dwi, Ghazali I. 2002, *Pengaruh Jabatan, Budaya Organisasional, dan Konflik Peran Terhadap Hubungan Kepuasan Kerja dengan Komitmen Organisasi*. Jurnal Riset Akuntansi Indonesia, Vol. 5, No. 3.
- Devi, Eva Kris Diana. 2009. *Analisis Pengaruh Kepuasan Kerja dan Motivasi Terhadap Kinerja karyawan dengan Komitmen Organisasional Sebagai Variabel Intervening (Studi Karyawan Outsourcing PT. Semeru Karya Buana*

- Semarang). FE Universitas Diponegoro: Semarang.
- Dole, Carol & Schroeder, Richard G. 2001, *The Impact of Various Factors on the Personality, Job Satisfaction and Turn Over Intentions of Profesional Accountants*. Managerial Auditing Journal, Vol. 16 No. 4 pp 234-245.
- Ghozali, Imam. 2001. *Aplikasi Analisis Multivariate Dengan Program SPSS*. Semarang: Badan Penerbit Universitas Diponegoro.
- Gregson, T. 1992. *An Investigation of the Causal Ordering of Job Satisfaction and Organizational Commitment in Turnover Models in Accounting*. Behavior Research In Accounting, 4: 80-95.
- Heriyanti, S. Kom, Dewita. 2007. *Analisis Pengaruh Budaya Organisasi, Kepuasan Kerja, dan Gaya Kepemimpinan terhadap Kinerja dengan Komitmen Organisasi sebagai Variabel Intervening pada PT. PLN (Persero) APJ Semarang*. Tesis. Jurusan manajemen. Universitas Diponegoro.
- Indriantoro, Nur & Bambang Supomo. 1999. *Metodologi Penelitian Bisnis untuk akuntansi dan Manajemen*. Edisi Pertama. Yogyakarta: BPPFE.
- Irawati, Riya. 2011. *Pengaruh Budaya, Motivasi, Komitmen dan Kepuasan Kerja Terhadap Prestasi Kerja Karyawan Pada Tiga Area Penjualan Julia Jewelry Malang. Jember, Sidoarjo*. Skripsi. Universitas Jember.
- Irwansyah. 2005. *Pengaruh Komitmen Organisasional, Kepuasan Kerja, dan Keprilakuan Etis Terhadap Keinginan Berpindah Profesional Sistem Informasi*. Jurnal Bisnis Strategi, Vol. 4
- Karsono. 2008. *Pengaruh komitmen organisasi terhadap kinerja dengan motivasi dan kepuasan kerja sebagai variabel pemediasi*. Jurnal Akuntansi & Manajemen, Vol 8 No 2, Agustus 2008 Hal 151-164. Universitas Sebelas Maret, Surakarta.
- Koesmono, Teman H. 2005. *Pengaruh Budaya Organisasi, Terhadap Motivasi dan Kepuasan Kerja Serta Kinerja Karyawan Pada Sub Sektor Industri Pengolahan Kayu Skala Menengah Di Jawa Timur*. Jurnal Manajemen & Kewirausahaan, Vol. 7 No. 2
- Luthans E.A. 1992. *Organizational Behavior*, Sixth Edition, Singapore: McGraw Hill Book Co.
- Mangkunegara, AA Anwar Prabu. 2001. *Manajemen Sumber Daya Manusia Perusahaan*. Bandung PT. Remaja Rosdakarya.
- Mangkunegara, Anwar Prabu. 2006. *Evaluasi Kinerja Sumber daya Manusia*. Bandung: PT. Refika Aditama.
- Morrison. 1997. *How Franchise Job Satisfaction and Personality Affects Performance, Organizational Commitment, Franchisor Relation and Intention to Remain*. Journal of Small Business Management
- Mufida, Deana Nilurita. 2010. *Pengaruh Gaya kepemimpinan, Budaya Kerja dan Motivasi Terhadap Kinerja Karyawan (Studi Empiris Pada PT. Bank Jatim Cabang Jember)*. Skripsi Universitas Jember.
- Rachaety, Ratih Tresnawati, & H. Abdul Masjid Latief. 2007. *Metodologi Penelitian Bisnis dengan Aplikasi SPSS*. Jakarta: Mitra Wacana Media
- Retnaningsih, Winarni, Tidak Ada Tahun. *Pengaruh Budaya Organisasi dan Kepuasan Kerja Terhadap Komitmen Organisasional di PT. Inti Karya Persada Tehnik*. <http://jurnalskripsi.com>
- Robbins, P. Stephen. 2002. *Prinsip-prinsip perilaku organisasi*. Edisi kelima. Penerbit Erlangga, Jakarta.
- Robbins, Stephen P. 2006. *Perilaku Organisasi, Versi Bahasa Indonesia*. Edisi Kedelapan Jilid 1 dan 2, PT. Prehalindo. Jakarta
- Robbins, Stephen P. 1996 *Perilaku Organisasi, Konsep-Kontroversi-Aplikasi*, Edisi Bahasa Indonesia, Jakarta, PT. Prenhalindo.
- Santoso, Singgih. 2004. *Buku Latihan SPSS Statistik Prametrik*. Jakarta: PT. Alex Komputindo Kelompok Gramedia
- Simmamora, Henry. 2007. *Manajemen Sumber Daya Manusia*. Yogyakarta. Bagian Penerbitan Sekolah Tinggi Ilmu Ekonomi. YKPN.
- Singarimbun Masri & Sofian Effendi. 1991. *Metode Penelitian Survai*. LP3ES Jakarta.

- Soeprihantono, J. 1988. *Penilaian Pelaksanaan Pekerjaan dan Pengembangan Karyawan*. Yogyakarta: BPFE-Yogyakarta.
- Sugiyono. 2000. *Metode Penelitian Bisnis*. Alfabeta: Bandung.
- Sutanto, E.M. & Setiawan, B. 2003, "Peranan Gaya Kepemimpinan yang Efektif dalam Upaya Meningkatkan Semangat dan Kegairahan Kerja Pegawai di Toserba Sinar Mas Sidoarjo". *Journals Management* 02-01-00-3. <http://puslit.petra.ac.id/journals/management/>
- Sutrisno, Edy. 2010. *Budaya Organisasi*. Jakarta: Kencana Testa, Mark R. 1999, "Satisfaction with organizational Vision, Job Satisfaction and Service Effort: An Empirical Investigation". *Leadership and Organization Development Journal*, Vol. 20, No. 3
- Umar, Husein. 1997. *Riset Sumber Daya manusia dalam organisasi*. Jakarta: Gramedia Pustaka.
- Wahyudin, Parwanto. *Tidak Ada Tahun. Pengaruh Faktor-faktor Kepuasan Kerja Terhadap Kinerja Karyawan Pusat Pendidikan Komputer Akuntansi IMKA di Surakarta*. <http://jurnalskripsi.com>
- Wahyuni, Dewi Urip. 2011. *Pengaruh Komitmen Organisasional dan Motivasi Terhadap Kinerja Guru STS Di Surabaya*. *Jurnal Mitra Ekonomi dan Manajemen Bisnis*. Vol. 2, No. 1. Fakultas Ekonomi: STIE Fatahillah Surabaya.
- Waldman, David A. 1994. *The Contribution of Total Quality Management to a Theory of Work performance*. *Academy of Management Review*, Vol 19 No.3, pp 210.
- Yuwalliatin, Sitty. 2006. *Pengaruh Budaya Organisasi, Motivasi, dan Komitmen terhadap Kinerja Serta Pengaruhnya Terhadap Keunggulan Kompetitif*, EKOBIS. Vol. 7, No. 2.