THE INFLUENCE OF JOB SATISFACTION, ORGANIZATIONAL COMMITMENT AND PAYROLL ACCOUNTING INFORMATION SYSTEMS ON EMPLOYEE PERFORMANCE

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ABSTRACT

This research aims to determine the influence of job satisfaction, organizational commitment and payroll accounting information systems on the performance of employees PT. Russindo Expertiza Inspekciya. This research is quantitative research. The population used in this research were employees at PT. Russindo Expertiza Inspekciya. The sampling technique in this research is a saturated sample technique (census), which uses the entire population as a sample. The data collection technique in this research uses a questionnaire method. The quantitative data analysis method uses multiple linear regression analysis with IBM SPSS Statistics 25. The results of this research prove that partially job satisfaction, organizational commitment and payroll accounting information systems have a significant positive effect on employee performance. Meanwhile, simultaneously job satisfaction, organizational commitment and payroll accounting information systems have a significant positive effect on employee performance.

Keywords : Job Satisfaction, Organizational Commitment, Payroll Accounting Information System, Employee Performance

INTRODUCTION

Technological advances that have occurred in the current era of globalization have influenced competition in the business world, especially during the Covid pandemic that is currently hitting the world. Every company must carry out new innovations to be able to achieve its company goals. Achieving company goals is not only determined by the infrastructure owned by the company but is greatly influenced by the performance of its employees. Employee performance is a depiction of the level of achievement in implementing an activity program or policy in realizing the company's goals, objectives, vision and mission as stated in a company's strategic planning. Employee performance is the result achieved by employees in achieving company goals. Performance is the result of individual or collective work in a company with responsibilities given officially, according to law, morals and ethics in achieving organizational goals Fauzi & A (2020) . Therefore, employee performance is something that is very important to pay attention to for a company that wants to continue to exist and advance in its business competition and strives to always improve employee performance because it will affect productivity which is the company's goal. Furthermore, employee performance levels are influenced by several factors including internal factors, such as job satisfaction and employee organizational commitment and external factors, such as the salary system implemented by the company. Job satisfaction is an important part of getting optimal work results.

Job satisfaction is part of feelings about whether you are happy or not at work and the work results are as expected by Mekta (2017) . By making employees feel satisfaction at work, companies will choose to work at that company rather than working at other companies. Employees who have pleasant feelings about their work will improve their performance both in quality and quantity. Sunuharjo &

Ruhana (2016) . Apart from carrying out company operational activities, the company also assesses employee performance in terms of quantity and quality, so that employee performance becomes better and the company's operational activities run smoothly. This is in line with research by Kurniawan (2013) ; Umar (2014) ; Mekta (2017) ; Indra Yudha (2018) ; Sari & Yogantara (2020) concluded that there is a significant influence of job satisfaction on employee performance. Job satisfaction influences organizational commitment which is an important part of improving performance. Employees who have organizational commitment are not interested in leaving the company. Organizational commitment is an employee's commitment to remaining as a member of the organization, having the same values and goals of the organization, and being willing to work hard for the organization Syarif (2018) . This is in line with research conducted by Mekta (2017) ; Sa'adah (2018) ; Indra Yudha (2018) ; Adillah (2019) concluded that there is an influence of organizational commitment on employee performance.

The payroll accounting information system aims to minimize the decline in company performance caused by poor employee performance. A good accounting system will show activity procedures that are in accordance with applicable regulations, so that if a fraud occurs the cause can be identified and make it easier for company management to make these decisions. The payroll accounting information system is the management of various resources related to employee activities, which includes determining salaries and compensation or other incentives by establishing procedures that are able to regulate various activities appropriately and regularly. Andry Prasetya (2014) . Besides that, payroll as a driving factor in improving employee performance also requires a fair payroll accounting information system. If employees feel the salary system is fair and competitive, it will be easier for the company to attract potential employees by retaining and motivating employees to further improve their performance. Apart from that, the company not only excels in competition, but is also able to maintain its survival, and is even able to increase profitability and develop its business. This research is in accordance with that conducted by Danny et al (2018) ; Hendika et al (2019) ; Violina (2020) concluded that there is an influence between the payroll system and employee performance.

PT. Russindo Expertiza Inspekciya is a company engaged in technician services. The company was officially founded in 2017. The company currently has 52 employees and has 6 departments. This company provides technician and pipe inspection services using advanced technology and provides inspection service products that are different from other inspection companies. One way for companies to achieve their goals is through improving employee performance. In the last 3 years, this company has shown rapid development. This is indicated by an increase in the number of employees.

Table 2.1 Number of Employees PT. Russindo Expertiza Inspekciya Year 2017 - 2021

Year	Number of Employees (Year)
2017	18
2018	28
2019	48
2020	50
2021	52

From the table above, it shows that there is an increase in the number of employees in this company. This shows that the company is experiencing quite good development, marked by an increase in the number of employees. Based on the results of the author's interviews with the company's HR staff, the author found problems related to employee performance, namely that *the quantity of work* was still not optimal. This can be seen from the number of employees who cannot meet the targets given by the company. At the beginning of 2020, employees who met the targets set by the company were only

40% of all employees, a decrease compared to the previous year of 60% of all employees. Employees who cannot meet the company's targets have a fairly low level of commitment to completing tasks at 60% of all employees, meaning there are still 31 employees who do not meet the company's targets. Then, the author also found that the level of discipline in employee attendance was not optimal. It was recorded that in 2021, 21 employees had the discipline to work on time, while 31 employees were less disciplined in their work attendance.

LITERATURE REVIEW

Employee performance
The term performance comes from the word *job performance* , namely the quality and quantity of work results achieved by an employee in carrying out his duties according to the responsibilities given to him. According to Riastuti and Suhana, performance is the level of success achieved by a person in taking a job compared to the work standards that have been determined and agreed upon by Hardiyanti et al (2021) .

Job satisfaction
Job satisfaction is a set of employees' feelings about whether their work is enjoyable or not and the work results are as expected by Mekta (2017) .
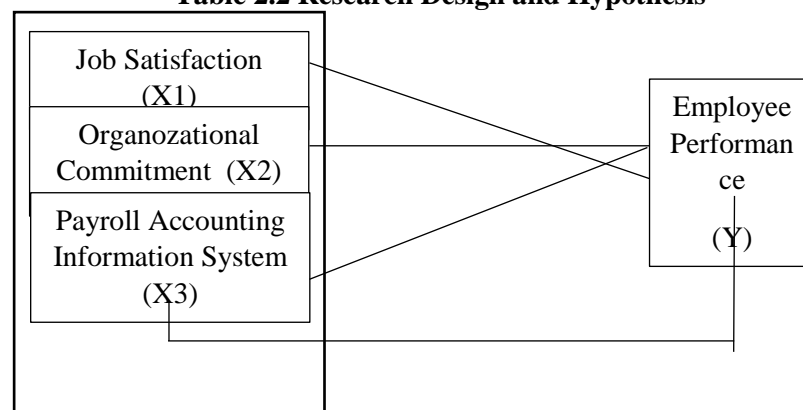
Organizational Commitment
According to Shirley Lusia Marietta Sidabutar & Bintang (2017), organizational commitment is a form of psychological attachment to the institution which is characterized by acceptance of the institution's values and a strong urge to make efforts to achieve the vision and mission as well as a strong desire to maintain its existence with the indicator: acceptance of the values. organizational values and goals (affective commitment), a sense of pride and willingness to work hard (sustainable commitment), as well as the desire to maintain membership (normative commitment).

Payroll Accounting Information System
The payroll and wage accounting system is designed to handle employee salary and wage calculation transactions and their payments, the design of the payroll accounting information system must be able to guarantee validity, completeness authorization, assessment classification, timeliness and accuracy of posting as well as an overview of each payroll transaction Rompas et al., (2018) .

Table 2.2 Research Design and Hypothesis

H1 : Job satisfaction has a significant influence on employee performance PT Russindo Expertiza Inspekciya

H2 : Organizational Commitment Has a Significant Influence on Employee Performance PT Russindo Expertiza Inspekciya

H3 : Payroll Accounting Information System Has a Significant Influence on Employee Performance PT Russindo Expertiza Inspekciya

H4 : Job Satisfaction , Organizational Commitment and Payroll Accounting Information Systems Have a Significant Influence on Employee Performance PT Russindo Expertiza Inspekciya.

RESEARCH METHODS

Types of research
The type of research is quantitative. The quantitative approach is based on the philosophy of positivism, to research certain populations or samples, random sampling techniques, data collection using research instruments, analysis and statistics to test hypotheses that have been determined by Sugiyono (2012) .

Population and Sample
The population in this study were employees of PT. Russindo Expertiza Inspekciya has 52 employees consisting of 17 field employees and 35 office employees. Meanwhile, the sample from this research was the entire population, totaling 52 respondents, consisting of 17 field employees and 35 office employees. Meanwhile, the sampling technique in this research used the census technique *(saturated sampling*).

Research Subjects and Objects
The subjects in this research were employees of PT. Russindo Expertiza Inspekciya. Meanwhile, the object of this research is the influence of job satisfaction, organizational commitment and payroll accounting information systems on employee performance.

Data collection technique
a. Interview
Interviews are a data collection technique by holding questions and answers, either directly or indirectly with the data source. Researchers conducted interviews with *Human Resource (HR)* staff regarding the influence of job satisfaction, organizational commitment and payroll accounting information systems on employee performance.

b. Questionnaire
Questionnaires are data collection techniques by providing a set of questions or written statements to respondents to answer Sugiyono (2012) . This questionnaire technique is to find out the answers to each variable of job satisfaction, organizational commitment and payroll accounting information systems on employee performance.

Variable Operationalization
a. Employee performance
Performance is the level of success achieved by a person in taking a job compared to previously agreed work standards (Hardiyanti et al., 2021) .

b. Job satisfaction
Job satisfaction is a set of employees' feelings about enjoying their work and the work results are in line with what Mekta (2017) expects .

c. **Organizational Commitment**

Organizational commitment, attachment to the organization to remain with the values and goals of the organization and willing to be more organizational Syarif (2018) .

d. **Payroll Accounting Information System**

The payroll accounting system is designed to handle employee salary calculation transactions and payments, payroll planning must be able to guarantee validity, complete authorization, assessment classification, timeliness of posting and an overview of each payroll and wage transaction Rompas et al., (2018) .

Data analysis method
a. **Data Quality Test**
   1. **Validity test**

This test is used to measure whether a questionnaire is valid or not. Testing the validity of the instrument in this research uses IBM SPSS Statistics 25 which is a statistical technique for describing the relationship between items for each variable factor. Validity test uses *Pearson Product Moment correlation* . The decision-making criteria for the validity test are if the value (r_{hitung}) > (r_{tabel}) with a significance level of 5% is declared valid and if the value (r_{hitung}) < (r_{tabel}) with a significance level of 5% is declared invalid.

   2. **Reliability Test**

Reliable research results show similarities in data at different times. So the concept of reliability is consistency. Reliability is measured by the *Cronbach Alpha method* . A questionnaire can be said to be reliable if the *Cronbach Alpha value* is > 0.60.

b. **Descriptive Statistical Analysis**

Descriptive data analysis is a method of analyzing data that has been obtained, compiled, grouped, analyzed, then interpreted objectively so as to obtain an overview of the problem and explain the calculation results of Sugiyono (2012) . In this research the author used a *Likert scale* .

After that, each answer will have a score and the average value will be obtained from that score. Once the average value is known, it will be adjusted to *the rangescore* to find out information about each item in the statement.

Table 2.3 *Mean Range Score*

Intervals	Criteria
1.00 – 1.80	Strongly Disagree (STS) / Very Low
1.81 – 2.60	Disagree (TS) / Low
2.61 – 3.40	Disagree (KS) / Fair
3.41 – 4.20	Agree (S) / High
4.21 – 5.00	Strongly Agree (SS) / Very High

c. **Hypothesis test**

Multiple Linear Regression Test
Multiple linear regression analysis is a linear relationship between two or more independent variables and a dependent variable which can be expressed in the following equation :

$$Y = a + b_1X_1 + b_2X_2 + b_3X_3 + e$$

(1)

Partial Test (t Statistical Test)

The t statistical test is used to show the significant influence of the independent variable partially on the dependent variable. The hypothesis testing method uses partial/significance of individual parameters/ *Goodness of Fit* . Significant level (a) is 5%, then the decision making criteria are if the sig t value < 0.05 or t_{hitung}> t_{tabel}thenH_0 rejected and **Ha** accepted, whereas if the sig t value is > 0.05 or t_{hitung}< t_{tabel}thenH_0 accepted and **Ha** rejected.

RESULTS AND DISCUSSION

General Data of Respondents

This research discusses the issue of the influence of job satisfaction, organizational commitment and payroll accounting information systems on employee performance. The research object is the employees of PT. Russindo Expertiza Inspekciya, totaling 52 employees. Questionnaires were distributed directly to PT employees. Russindo Expertiza Inspekciya on January 24 – February 15 2022. A total of 52 questionnaires were distributed. The questionnaire return rate is 100%.

1. Identify Respondents by Gender

    Based on the data above, it can be concluded that the majority of respondents were men consisting of 17 field employees and 23 office employees totaling 40 respondents (76.9%) compared to 12 female respondents (23.1%) for office employees. This means that the company requires mostly male staff to carry out operations or provide technical services.

2. Identify Respondents by Age

    Based on the data above, the majority of respondents aged between 21 - 30 years consist of 14 field employees and 19 office employees totaling 33 respondents (63.5%), respondents aged between 31 - 40 years consist of 1 field employee and 8 office employees totaling 9 respondents (17.3%), respondents aged between 41 – 50 years consisting of 1 field employee and 4 office employees totaling 5 respondents (9.6%), and respondents aged > 50 years consisting of 1 employee field and 4 office employees totaling 5 respondents (9.6%), so the majority of employees of PT. Russindo Expertiza Inspekciya is between 21 – 30 years, because this is the age that is strong enough to work which is really needed by the company in providing services.

3. Identify Respondents based on Length of Work

    Based on the data above, the majority of respondents already work at PT. Russindo Expertiza Inspekciya which has been established for 6 years is respondents with a length of work of 2-3 years consisting of 9 field employees and 10 office employees totaling 19 respondents (36.5%), respondents with a length of work <1 year consisting of 4 field employees and 9 office employees totaling 13 respondents (25.0%), respondents whose length of work was > 5 years consisting of 3 field employees and 10 office employees totaling 13 respondents (25.0%), and the number of respondents based on length of work was at least between 4 – 5 years consisting of 1 field employee and 6 office employees with a total of 7 respondents (13.5%). This shows that some employees have been working for a long time and some have not been working at PT for a long time. Russindo Expertiza Inspekciya.

4. Identify Respondents based on Last Education

    Based on the data above, the majority of respondents who have taken a bachelor's degree consist of 6 field employees and 21 office employees totaling 27 respondents (51.9%), respondents who have taken a high school education consisting of 9 field employees and 7 office employees who totaling 16 respondents (30.8%), respondents who had taken Diploma education consisting of 1 field employee and 3 office employees totaling 4 respondents (7.7%), respondents who had taken Masters education consisting of 3 office employees totaling 3 respondents (5.8%), and respondents who had attended at least junior high school

consisted of 1 field employee and 1 office employee with a total of 2 respondents (3.8%). This shows that employees of PT. Russindo Expertiza Inspekciya is an educated workforce.

Data Quality Test

Validity test
The validity test is carried out to measure whether the questionnaire indicators for each variable are valid or not. Validity test uses the *Person Product Moment correlation method* . The test is carried out by comparing (r_{hitung}) and (r_{tabel}). The r value is the result of the correlation of respondents' answers to each statement in each variable analyzed using the IBM SPSS Statistics 25 program. In this study the value of (r_{tabel}) for n= 52 with a significance level of 5% was 0.279. The following table shows the results of the validity test of the four variables used in the research, namely job satisfaction, organizational commitment, payroll accounting information system and employee performance as follows:

Table 2.4 Employee Performance Validity Test Results (Y)

Items	Total Correlation (r_{hitung})	r_{tabel}	Information
Y.1	0.571	0.279	Valid
Y.2	0.574	0.279	Valid
Y.3	0.544	0.279	Valid
Y.4	0.718	0.279	Valid
Y.5	0.656	0.279	Valid
Y.6	0.770	0.279	Valid
Y.7	0.544	0.279	Valid
Y.8	0.510	0.279	Valid

Source: Processed Primary Data (SPSS Output), 2022

Table 2.5 Job Satisfaction Validity Test Results (X₁)

Items	Total Correlation (r_{hitung})	r_{tabel}	Information
X1.1	0.522	0.279	Valid
X1.2	0.467	0.279	Valid
X1.3	0.634	0.279	Valid
X1.4	0.781	0.279	Valid
X1.5	0.653	0.279	Valid
X1.6	0.645	0.279	Valid
X1.7	0.518	0.279	Valid
X1.8	0.361	0.279	Valid
X1.9	0.436	0.279	Valid
X1.10	0.784	0.279	Valid
X1.11	0.607	0.279	Valid
X1.12	0.426	0.279	Valid

Source: Processed Primary Data (SPSS Output), 2022

Table 2.6 Validity Test Results of Organizational Commitment (X₂)

Items	Total Correlation (r_{hitung})	r_{tabel}	Information
X2.1	0.369	0.279	Valid
X2.2	0.714	0.279	Valid
X2.3	0.760	0.279	Valid
X2.4	0.529	0.279	Valid

X2.5	0.556	0.279	Valid
X2.6	0.762	0.279	Valid
X2.7	0.493	0.279	Valid
X2.8	0.623	0.279	Valid

Source: Processed Primary Data (SPSS Output), 2022

Table 2.7 Validity Test Results of Payroll Accounting Information Systems (X₃)

Items	Total Correlation (r_{hitung})	r_{tabel}	Information
X3.1	0.484	0.279	Valid
X3.2	0.480	0.279	Valid
X3.3	0.582	0.279	Valid
X3.4	0.620	0.279	Valid
X3.5	0.395	0.279	Valid
X3.6	0.676	0.279	Valid
X3.7	0.443	0.279	Valid
X3.8	0.408	0.279	Valid
X3.9	0.449	0.279	Valid
X3.10	0.430	0.279	Valid
X3.11	0.542	0.279	Valid
X3.12	0.678	0.279	Valid
X3.13	0.542	0.279	Valid
X3.14	0.523	0.279	Valid
X3.15	0.428	0.279	Valid
X3.16	0.384	0.279	Valid
X3.17	0.369	0.279	Valid
X3.18	0.362	0.279	Valid

Source: Processed Primary Data (SPSS Output), 2022

The results of validity testing show that all items in the job satisfaction, organizational commitment and payroll accounting information system variables state that each statement instrument is valid because it has a value (r_{hitung})greater than (r_{tabel})= 0.279.

Reliability Test

Table 2.8 Reliability Test Results

Variable	*Cronbach Alpha*	Reliability Standards	Note
Employee performance	0.759	0.60	Reliable
Job satisfaction	0.818	0.60	Reliable
Organizational Commitment	0.755	0.60	Reliable
Payroll Accounting Information System	0.788	0.60	Reliable

Source: Processed Primary Data (SPSS Output), 2022

Classic assumption test
1.   Normality test

Table 2.9 Normality Test Results
One Sample Kolmogrov Smirnov

		Unstandardized Residuals
N		52
Normal Parameters [a, b]	Mean	.0000000
	Std. Deviation	1.14804003
Most Extreme Differences	Absolute	,087
	Positive	,087
	Negative	-.085
Statistical Tests		,087
Asymp. Sig. (2-tailed)		,200 [c,d]

Source: Processed Primary Data (SPSS Output), 2022

From the table above, you can see the significance of the *Kolmogorov-Smirnov value Asymp Sig (2-Tailed)* is 0.200 > 0.05 indicating the data is normally distributed.

2.   Linearity Test

Table 2.10 Linearity Test Results

Variable Relationships	Sig	Note
Job Satisfaction (X1) – Employee Performance (Y)	0.551	Linear
Organizational Commitment (X2) – Employee Performance (Y)	0.798	Linear
Payroll Accounting Information System (X3)– Employee Performance (Y)	0.185	Linear

Source: Processed Primary Data (SPSS Output), 2022

Sig D *eviation from Linearity* value that is greater than 0.05, so there is a linear relationship between each independent variable and the dependent variable.

3.   Multicollinearity Test

Table 2.11 Multicollinearity Test Results

Variable	Calculation		Information
	Tolerance	VIF	
Job satisfaction	0.253	3,957	Multicollinearity does not occur
Organizational Commitment	0.281	3,563	Multicollinearity does not occur
Payroll Accounting Information System	0.351	2,850	Multicollinearity does not occur

Source: Processed Primary Data (SPSS Output), 2022

Based on the results of the multicollinearity test, it was obtained that the *tolerance value* was > 0.10 and the VIF value was < 10.00, so it was concluded that all independent variables in this study had no symptoms of multicollinearity.

4.   Heteroscedasticity Test

Table 2.12 Heteroscedasticity Test Results

Variable	Sig	Note
Job satisfaction	0.111	Heteroscedasticity does not occur
Organizational Commitment	0.276	Heteroscedasticity does not occur
Payroll Accounting Information System	0.881	Heteroscedasticity does not occur

Source: Processed Primary Data (SPSS Output), 2022

Glajser test, the results of the significance of the independent variables in this study have a significance greater than the standard significance value of 0.05. Based on this, it is concluded that

this regression model does not have heteroscedasticity, so the data in this study can be used for the next test, namely the regression test.

Hypothesis test

1. **Multiple Linear Regression Test**

Table 2.13 Multiple Linear Regression Test Results

Model	Unstandardized Coefficients		Standardized Coeffisients	t	Sig
	B	Std. Error	Beta		
(Constant)	4,893	1,917		2,553	0.014
Job satisfaction	-0.345	0.062	-0.617	-5,540	0,000
Organizational Commitment	0.539	0.086	0.665	6,292	0,000
Payroll Accounting Information System	0.384	0.044	0.823	8,711	0,000

Source: Processed Primary Data (SPSS Output), 2022

The results of the analysis obtained the following equation :

$$Y = 4.893 - 0.345X1 + 0.539 X2 + 0.384X3$$

(1)

Based on the table above, the job satisfaction variable is obtained $t_{hitung} > t_{tabel}$ ($-5,540 > 2,01063$)with a significance of $0.000 < 0.05$, then Ho is rejected and Ha is accepted, meaning that partially there is a significant positive influence between Job Satisfaction on Employee Performance, the Organizational Commitment variable (X2) is obtained $t_{hitung} > t_{tabel}$ ($6,292 > 2,01063$)with a significance of $0.000 < 0.05$, then Ho is rejected and Ha is accepted, meaning that partially there is a significant positive influence between Organizational Commitment on Performance, and the Payroll Accounting Information System variable (X3) is obtained $t_{hitung} > t_{tabel}$ ($8,711 > 2,01063$)with a significance of $0.000 < 0.05$, then Ho is rejected and Ha Accepted means that partially there is a significant positive influence between the Payroll Accounting Information System on Employee Performance.

2. **Simultaneous Test (F Statistic test)**

The formula $F_{tabel}$is as follows: df1 = k - 1 = 4 - 1 = 3 ; df2 = n – k = 52 – 3 = 49. Thus at a = 5% it is known that the value F_{tabel}= 2.79.

Table 2.15 Simultaneous Test Results (F/ANOVA Statistical Test)

ANOVA [a]					
Model	Sum of Squares	df	Mean Square	F	Sig.
1　Regression	379,705	3	126,568	90,382	,000 [b]
Residual	67,218	48	1,400		
Total	446,923	51			

Source: Processed Primary Data (SPSS Output), 2022

Based on the table above, simultaneous testing of the influence of job satisfaction (X1), Organizational Commitment (X2), and Payroll Accounting Information System (X3) on employee performance (Y) was obtained ($F_{hitung} > F_{tabel}$90.382 > 2.79) and based on the significance level obtained (0.000 < 0.05), then Ho is rejected, so it can be concluded that job satisfaction,

organizational commitment and payroll accounting information systems simultaneously have a significant effect on employee performance.

3.   Coefficient of Determination Test

The results in statistics assisted by the IBM SPSS Statistics 25 program show that the independent variable is able to explain the dependent variable by 85.0%, while the remaining 15.0% is explained by other variables that are not in this model (not researched).

Table 2.16 Determination Coefficient Test Results

Model Summary [b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,922 [a]	,850	,840	1.18337

Source: Processed Primary Data (SPSS Output), 2022

Based on the table above, it is known that the *Adjusted R square value* is 0.850 (85.0%), this means that the percentage means that there are other independent variables that influence employee performance.

CONCLUSIONS AND RECOMMENDATIONS

Conclusion

1. Job Satisfaction has a significant positive effect on PT Employee Performance. Russindo Expertiza Inspekciya based on the results of the T test calculation with a value $t_{hitung}= t_{hitung} > t_{tabel}$ $(-5,540 > 2,01063)$.
2. Organizational Commitment has a significant positive effect on PT Employee Performance. Russindo Expertiza Inspekciya based on the results of the T test calculation with a value $t_{hitung}= t_{hitung} > t_{tabel}$ $(6,292 > 2,01063)$.
3. The Payroll Accounting Information System has a significant positive effect on PT Employee Performance. Russindo Expertiza based on the results of the T test calculation with a value $t_{hitung}= t_{hitung} > t_{tabel}$ $(8,711 > 2,01063)$.
4. Job Satisfaction, Organizational Commitment, and the Payroll Accounting Information System simultaneously have a positive effect on the performance of PT.Russindo Expertiza Inspekciya employees based on the results of the F test calculation with a value of $t_{hitung}= t_{hitung} > t_{tabel}$ $(90,382 > 2,79)$. Besides that, it is known that the R Square value is 0.850. This shows the variables of job satisfaction, organizational commitment, and the payroll accounting information system together on the performance of PT employees. Russindo Expertiza Inspekciya is 85.0%. Meanwhile, 15.0% was influenced by other variables not included in this study.

Suggestion

1. Job satisfaction has been proven to be able to improve the performance of PT employees. Russindo Expertiza Inspekciya. This shows that PT. Russindo Expertiza Inspekciya is good. The suggestions that researchers want to give to maintain and increase employee job satisfaction include that companies must provide salary increases that are in accordance with the workload provided by the company. Apart from that, companies must also provide work facilities to employees, especially during Covid-19 by providing internet quotas if employees are working from home. Apart from that, companies must also provide promotions for employees. Therefore, companies should always pay attention to employee job satisfaction, especially during the Covid-19 pandemic so that employee performance continues to increase.
2. Organizational commitment is able to improve the performance of PT employees. Russindo Expertiza Inspekciya. This shows that PT. Russindo Expertiza Inspekciya is good. The suggestions

that researchers want to give to continue to increase the company's organizational commitment include that companies must also consider involving employees in decision making , so that employees feel that their existence is recognized and reduce employee turnover rates by increasing employee effectiveness. Therefore, companies should always increase organizational commitment which can improve performance.

3. The Payroll Accounting Information System is quite capable of improving the performance of PT employees. Russindo Expertiza Inspekciya. The suggestions that researchers want to give to improve the employee payroll accounting information system include providing work motivation to employees, job satisfaction, salaries/incentives that are appropriate, fair and given on time, giving salaries according to the severity/lightness of the work or input that employees have and The company always involves employees in the payroll system, in order to create a payroll system that is transparent, fair and accountable. Therefore, companies should always improve their payroll accounting information system which can improve performance.

4. For Further Researchers

Researchers suggest investigating several other possible factors such as leadership, work motivation, work discipline, employee turnover, work environment and others that can influence the performance of PT employees. Russindo Expertiza Inspekciya, so that research results are more optimal. Researchers recommend always paying attention to the questions you want to ask, tailored to the respondents you want to research, so that when filling out the questionnaire, respondents can provide better assessments, this aims to reduce misleading results. Researchers are expected to use more than one company or compare one company with another.

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