

**THE INFLUENCE OF THE IMPLEMENTATION OF ISAK 35,
ORGANIZATIONAL CULTURE AND GENDER ON THE QUALITY OF
FINACIAL REPORTS OF STUDENT ORGANIZATIONS AT
UNIVERSITAS TANJUNGPURA**

THESIS

In Order to Fullfill the Requirements to Obtain a Bachelor of Accounting



CLARA OCTAVIANI

NIM.B1031211151

ACCOUNTING DEPARTMENT

FACULTY OF ECONOMIC AND BUSINESS

UNIVERSITAS TANJUNGPURA

PONTIANAK

2025

PERNYATAAN BEBAS DARI PLAGIAT

Yang bertanda tangan di bawah ini;

Nama : Clara Octaviani
Nim : B103121151
Jurusan : Akuntansi (Reg A)
Program Studi : Akuntansi (Reg A)
Konsentrasi : Akuntansi Sektor Publik
Judul Artikel : The Influence Of The Implementation Of Isak 35,
Organizational Culture And Gender On The Quality Of
Finacial Reports Of Student Organizations At Universitas
Tanjungpura

Menyatakan dengan sesungguhnya bahwa Tugas Akhir dengan judul tersebut di atas, secara keseluruhan adalah murni karya penulisan sendiri dan bukan plagiat dari karya orang lain, kecuali bagian yang dirujuk sebagai sumber pustaka sesuai dengan panduan penulisan yang berlaku (lembar hasil pemeriksaan plagiat terlampir).

Apabila di dalamnya terdapat kesalahan dan kekeliruan maka sepenuhnya menjadi tanggung jawab penulis yang dapat berakibat pada pembatalan Tugas Akhir dengan judul tersebut di atas.

Demikian pernyataan ini penulis buat dengan sebenar-benarnya

Pontianak, 19 Desember 2024

Clara Octaviani

B103121151

PERTANGGUNGJAWABAN TUGAS AKHIR

Saya yang bertandatangan dibawah ini :

Nama : Clara Octaviani
Jurusan : Akuntansi
Progra Studi : Akuntansi
Konsentrasi : Akuntansi Sektor Publik
Tanggal Ujian : 19 Desember 2024

Judul Tugas Akhir:

The Influence Of The Implementation Of Isak 35, Organizational Culture And Gender On The Quality Of Finacial Reports Of Student Organizations At Universitas Tanjungpura.

Menyatakan bahwa Tugas Akhir ini adalah hasil karya saya sendiri, dan semua sumber baik yang dikutip maupun yang dirujuk telah saya nyatakan dengan benar.

Pontianak, 19 Desember 2024

Clara Octaviani

B1031211151

LEMBAR YURIDIS

The Influence Of The Implementation Of Isak 35, Organizational Culture And Gender On The Quality Of Financial Reports Of Student Organizations At Universitas Tanjungpura

Penanggung Jawab Yuridis

Clara Octaviani

B1031211151

Jurusan : Akuntansi
Program Studi : Akuntansi
Konsentrasi : Akuntansi Sektor Publik
Tgl Ujian Komprehensif : 19 Desember 2024

Majelis Penguji

No.	Majelis Penguji	Nama/NIP	Tgl/Bln/Thn	Tanda Tangan
1.	Ketua Penguji	Dr.Muhamad Fahmi, S.E.,M.M.,Ak		
		NIP. 196806081999031003		
2.	Sekretaris Penguji	Ika Nur Azmi, S.E.,M.Ak.,Ak.,CA		
		NIP. 199003152023212050		
3.	Penguji 1	Ira Grania Mustika, S.E., M.M.		
		NIP. 196911151996032002		
4.	Penguji 2	Ayu Umyana, S.E., M.Sc.		
		NIP. 199209292019032019		

Dinyatakan Telah Memenuhi Syarat dan Lulus
Dalam Ujian Skripsi dan Komprehensif

Pontianak,
Koordinator Program Studi Akuntansi

Dr. Khristina Yunita, S.E., M.Si., Ak., CA NIP.
197906182002122003

ACKNOWLEDGEMENT

Praise and gratitude the author prays to God Almighty for the abundance of His love. The author was able to complete the writing of the thesis entitled "The Influence Of The Implementation Of Isak 35, Organizational Culture And Gender On The Quality Of Financial Reports Of Student Organizations At Tanjungpura University" with good, smooth and on time. The writing of this thesis was prepared to fulfill one of the requirements for the author to complete studies in the Undergraduate Program (S1) Department of Accounting, Faculty of Economics and Business, TanjungPura University, Pontianak.

The author realizes that in preparing this thesis he has received a lot of help, guidance, instructions, criticism and supportive suggestions and prayers from various parties who the author cannot mention one by one. Therefore, on this occasion, without reducing respect and gratitude, the author would like to express his sincere and sincere thanks to:

1. Mrs. Dr. Barkah, S.E., M.Si as Dean of the Faculty of Economics and Business, Tanjungpura University, Pontianak.
2. Mrs. Dr. Nella Yantiana, S.E., M.M., Ak., CA., CMA., CPA as Chair of the Accounting Department, Faculty of Economics and Business, Tanjungpura University, Pontianak.
3. Mrs. Khristina Yunita, S.E., M.Sc., Ak., CA., as Head of the Accounting Study Program, Faculty of Economics and Business, Tanjungpura University, Pontianak.
4. Mr. Dr.Muhammad Fahmi S.E., M.M., Ak as Supervisor who has guided him during his lectures at the Faculty of Economics and Business, Tanjungpura University, Pontianak.
5. Mrs. Ika Nur Azmi S.E., M.Ak., CA as research supervisor and examiner who has provided criticism and suggestions so that this thesis can be better.
6. Mrs. Ira Granika Mustika, S.E., M.M. as an Examining Lecturer who has provided constructive criticism and suggestions for the author for the future.

7. Mrs. Ayu Umyana, S.E., MSc as Examining Lecturer who has provided constructive criticism and suggestions for the author for the future.
8. All lecturers and teaching staff at the Faculty of Economics and Business who have provided useful knowledge for the author during the lecture process.
9. All Administrative Staff and Employees of the Faculty of Economics and Business who have provided the best service to students and helped smooth the thesis administration process.
10. The Lord Jesus Christ, who has always been the author's support whenever the author feels tired, has also protected, looked after, guided and given patience to the author so that he can complete the study period and this thesis.
11. To my beloved mother, Mrs. Rosmani, who always supports, facilitates, provides love, affection, motivation and prayers so that I can complete my studies and write this thesis.
12. My extended family that I am proud of, my grandparents, Mr Victorimus Saripin, Baco and my Mrs Victoria Soani who have supported and prayed for me as well as my uncle Vinansius Salwono and my aunt Mrs Yovita who helped facilitate my studies when I first migrated to Pontianak. I would like to say thank you very much to them.
13. GAMEKA friends, especially the Class of 2021, who during the lecture period have filled my days and thank you for the cooperation and time we have spent together so that the study and writing of this thesis can be completed well.
14. My friends, Ennesia Agata Aritonang and Cindy Putri Intan Lestari, who during my studies always helped me whenever there were group assignments and individual assignments.
15. My second family, Donatila Dwita, Yoilsa Anjeling, Deska Gasela, Tesa Vanila, Ayang Aliza and Roshati Melda Mulya, who during my study period always provided support and love as well as comfort and were present in my good and bad times so that I could complete my studies and write my thesis. this well.

16. My good boarding friends, Russia Rabianti, Yuyut, Aina, Tia, who also accompanied me on my days during the lecture period.
17. My beloved friends, Ela Rosiana and Epi Fania Angela, who during my studies always supported me and encouraged me and were there in my good and bad times..
18. Idols in the world of KPOP, Boygroups and GilrGrups or soloists, especially Lee Haechan, Doh Kyung-soo, Kim Jongin, who have treated heart problems and given encouragement to the writer during his studies so that the writer does not get carried away with heart problems and is always enthusiastic about facing the days. so that you can complete the lecture period and write this thesis well.
19. Finally, the author would like to express his gratitude to himself, who has gone through many difficult times and has survived until now so that the study and writing of this thesis can be completed well.

The author realizes that this thesis is far from perfect due to its limitations. The author is happy to accept various criticisms and suggestions which will later be used as evaluation material and are useful for the author.

Pontianak, 19 Desember 2024

Clara Octaviani
B1031211151

**THE INFLUENCE OF THE IMPLEMENTATION OF ISAK 35,
ORGANIZATIONAL CULTURE AND GENDER ON THE QUALITY OF
FINACIAL REPORTS OF STUDENT ORGANIZATIONS AT
UNIVERSITAS TANJUNGPURA**

Oleh :

Clara Octavianai

Accounting Department

Faculty of Economic and Business

Universitas Tanjungpura

ABSTRAK

Accounting is a system used in the process of recording and reporting the financial statements of an entity, both profit-oriented entities and non-profit entities. Basically, non-profit entities are different from business entities. Because student organizations are non-profit entities, in which the Financial Accounting Standards Statement (PSAK) 45.2019 which was later replaced by the Interpretation of Financial Accounting Standards (ISAK) 35 regulates the presentation and financial reporting of non-profit entities, non-profit organizations prepare their financial statements in accordance with applicable standards. The purpose of making financial statements in accordance with ISAK 35 is to provide information on the financial position, financial performance and cash flow of the entity that is useful for most users of financial statements in making economic decisions. By conducting this study, we want to show how much influence the implementation of ISAK 35, organizational culture and gender have on the quality of financial statements of student organizations at Universitas Tanjungpura.

Keywords: ISAK 35, Organizational Culture, Gender, Financial Reports

**THE INFLUENCE OF THE IMPLEMENTATION OF ISAK 35,
ORGANIZATIONAL CULTURE AND GENDER ON THE QUALITY OF
FINACIAL REPORTS OF STUDENT ORGANIZATIONS AT
UNIVERSITAS TANJUNGPURA**

SUMMARY

1. Background

Accounting is a system for recording and reporting the financial statements of both profit and non-profit entities. Non-profit entities, though they do not aim for profit, still manage financial matters. They have unique ways of obtaining resources for their activities. Student organizations are examples of non-profit entities, serving as forums for student activities that enhance thinking, organizational skills, and leadership. These organizations prepare financial reports annually, compiled by a member known as the treasurer.

As non-profit organizations, student organizations follow specific financial reporting standards, such as the Financial Accounting Standards Statement (PSAK) 45. 2019, now replaced by ISAK 35. This framework guides how they present financial information to show their financial position, performance, and cash flows, which helps users make informed economic decisions. Good financial reports reflect that an organization's financial practices adhere to applicable standards. Important characteristics of quality financial reports include being understandable, relevant, reliable, and comparable. However, many student organizations struggle to apply these standards correctly.

Previous studies have examined factors affecting the quality of financial reports, focusing on internal control systems, information technology, and the competence of those preparing reports. This study, however, looks at how the implementation of ISAK 35, organizational culture, and gender influence financial reporting quality in student organizations at Universitas Tanjungpura. The research aims to explore how these variables impact financial report quality and aims to contribute to the understanding of accounting practices.

The study will benefit student organizations at Universitas Tanjungpura by providing insights into enhancing their financial reporting quality. It also aims to expand knowledge about the influence of accounting standards, culture, and gender on financial reporting. Additionally, it is beneficial for academics as it adds empirical evidence in the realm of financial accounting.

2. Formulation of the problem

Based on the background that has been described, the formulation of the problem in this study is as follows:

1. How does the implementation of ISAK 35, organizational culture, and gender affect the quality of financial reports in student organizations at Universitas Tanjungpura?
2. How can the implementation of ISAK 35 affect the quality of financial reports of student organizations at Universitas Tanjungpura? How can organizational culture affect the quality of financial reports of student organizations at Universitas Tanjungpura?
3. How can gender affect the quality of financial reports of student organizations at Universitas Tanjungpura?

3. Purpose

1. to determine how the implementation of ISAK 35, organizational culture, and gender affect the quality of financial reports of student organizations at Universitas Tanjungpura.
2. to determine whether the implementation of ISAK 35 affects the quality of financial reports of student organizations at Universitas Tanjungpura, whether organizational culture affects the quality of financial reports of student organizations at Universitas Tanjungpura, and whether gender affects the quality of financial reports of student organizations at Universitas Tanjungpura.

4. Methods

In this study, the researcher used quantitative research with a positivistic approach, focusing on a specific population or sample. Data was collected through questionnaires given to 30 respondents, which included general

treasurers, committee treasurers, and former general treasurers from student organizations at Universitas Tanjungpura. Each question was scored from 1 to 5, indicating different levels of agreement. The population included all key financial individuals within the organizations, while the sample represented a smaller group meant to describe the larger population. The sample consisted of the same 30 respondents mentioned earlier.

5. Results

Validity and reliability tests were done using data from 30 respondents. The validity test showed that the application of ISAK 35, organizational culture, and gender had positive correlations and were valid. The reliability tests showed Cronbach's Alpha values of 0.849, 0.629, 0.931, and 0.831, indicating the instrument is reliable. The application of ISAK 35 significantly improves the quality of financial statements, aligning with Ansari's (2021) research. Organizational culture also significantly impacts financial reporting quality, matching findings by Andari (2022). Lastly, gender influences financial reports, as supported by Anizar et al. (2023).

6. Conclusion

The study found that ISAK 35, organizational culture, and gender do not simultaneously affect the quality of financial statements for Universitas Tanjungpura student organizations. However, when tested individually, these factors do have an influence, meaning that higher levels of these variables improve financial statement quality. There are limitations in the study, including the small sample of student organizations, which cannot be applied to all non-profit organizations, and the use of only three variables, which may make the results less representative. The coefficient of determination (R Square) was 0.030, indicating that the variables accounted for 3% of the influence on financial statement quality, with 97% attributed to other external factors. Suggested improvements for future research include increasing the sample size, adding more variables, re-evaluating indicators, and the Indonesian Institute of Accountants providing training on ISAK 35 for better financial statements.

TABLE OF CONTENT

PERNYATAAN BEBAS DARI PLAGIAT	ii
PERTANGGUNGJAWABAN SKRIPSI.....	iii
LEMBAR YURIDIS	iv
ACKNOWLEDGEMENT	v
ABSTRAK	viii
SUMMARY	ix
TABLE OF CONTENT	xii
LIST OF TABLE	xiv
LIST OF FIGURE	xv
LIST OF APPENDIX	xvi
CHAPTER I.....	1
INTRODUCTION.....	1
1.1 Background	1
1.2 Formulation of the Problem	3
1.3 Research Gap.....	3
1.4 Purpose	4
1.5 Research Contribution	4
CHAPTER II.....	6
LITERATUR RIVIEW	6
2.1 Theoritical Basis	6
2.2 Emperical studies	7
2.3 Framework of Thought.....	9
CHAPTER III	11
RESEARCH METHODS	11
3.1 Methods	11
CHAPTER IV.....	12
RESULT AND DISCUSS	12
4.1 Result.....	12
4.2 Discussion	16

CHAPTER V	18
CLOSING	18
5.1 Conclusion.....	18
5.2 Suggestion	18
REFERENCE	20
APPENDIX	24

LIST OF TABLE

Table 4.1 Validity Test Result	12
Table 4.2 Reliability Test Result.....	13
Table 4.3 Normality Test Result	13
Table 4.4 Coefficients ^a	14
Table 4.5 Heteroscedastucity Test Result	14
Table 4.6 Multiple Linear Regression Analysis Test Results	14
Table 4.7 Coefficient of Determination Test Result Model Summary	15
Table 4.8 F Test Result	16

LIST OF FIGURE

Figure 2.1 Conceptual Framework.....	9
--------------------------------------	---

LIST OF APPENDIX

Appendix 1: Letter of Paper Acceptance	24
Appendix 2: Articul.....	25
Appendix 3: Turnitin Test.....	35

CHAPTER I

INTRODUCTION

1.1 Background

Accounting is a system used in the process of recording and reporting the financial statements of an entity, both profit-oriented entities and non-profit entities. Basically, nonprofit entities are different from business entities. Although non-profit entities do not aim to make a profit, it is undeniable that these entities are still involved in financial matters. There are special characteristics of non-profit entities in obtaining the resources needed to carry out their operational activities. Student organizations are part of one of the entities that are not profit-oriented. Student organizations themselves are a forum that is expected to be able to accommodate all student activities and are also a means to improve thinking and reasoning skills regularly outside of formal lectures, organizational skills and foster leadership (Aulia et al., 2024).

Financial reporting carried out by the organization will be accounted for at the end of the management period in an organization which is usually reported once a year. The financial report of a student organization is prepared by one of the members who is trusted and considered competent in his/her field, which we often know as the treasurer. Because student organizations are non-profit entities, in which the Financial Accounting Standards Statement (PSAK) 45.2019 which was later replaced by the Interpretation of Financial Accounting Standards (ISAK) 35 regulates the presentation and financial reporting of non-profit entities, non-profit organizations prepare their financial reports in accordance with applicable standards. The purpose of preparing financial reports in accordance with ISAK 35 is to provide information on the financial position, financial performance and cash flow of the entity that is useful for most users of financial reports in making economic decisions (Diviana et al., 2020; Setiadi, 2021).

Good financial reports can reflect that the recording, presentation and reporting of finances in the organization are in accordance with applicable standards. Quality financial reports can show that a financial manager in the

organization can be properly responsible for the authority given. Some of the main quality characteristics in financial reports include: understandable, relevant, reliable and comparable (Andari, 2022). In the field conditions, it was found that there are several student organizations that still do not understand how to apply the standards that apply to organizations that are not oriented towards profit.

Several previous studies that focus on things that can affect the quality of financial reports include Nuraini (2019), Suparwati (2019), and Aldino & Septiano (2021). They emphasize and focus their research on discussing how the internal control system (SPI), information technology (IT) and the competence of financial report preparers are factors that influence the quality of financial reports in non-profit entities. The differences that occur between research that has been conducted and research that will be conducted lie in several independent variables where this study uses independent variables, namely the application of applicable standards, organizational culture, and gender. The similarities that occur with research that has been conducted are the application of equipment to analyze data.

Based on the background that has been described, the formulation of the problem in this study is as follows: How does the implementation of ISAK 35, organizational culture, and gender affect the quality of financial reports in student organizations at Universitas Tanjungpura? How can the implementation of ISAK 35 affect the quality of financial reports of student organizations at Universitas Tanjungpura? How can organizational culture affect the quality of financial reports of student organizations at Universitas Tanjungpura? How can gender affect the quality of financial reports of student organizations at Universitas Tanjungpura?

Based on the formulation of the problem above, the purpose of this study is to determine how the implementation of ISAK 35, organizational culture, and gender affect the quality of financial reports of student organizations at Universitas Tanjungpura. This study also aims to determine whether the implementation of ISAK 35 affects the quality of financial reports of student

organizations at Universitas Tanjungpura, whether organizational culture affects the quality of financial reports of student organizations at Universitas Tanjungpura, and whether gender affects the quality of financial reports of student organizations at Universitas Tanjungpura.

In theory, this research is shown to be an additional empirical research for the development of accounting science at Universitas Tanjungpura, especially accounting science which is related to the recording and reporting process and is the key to creating quality financial reports. The benefits for student organizations at Universitas Tanjungpura and other non-profit entities through this research are expected to be a learning experience and become the main focus and goal as an effort to improve the quality of financial reporting.

For the author, through this research, it can provide knowledge about the influence of applicable standards, the culture of an organization, and how gender affects the quality of financial reports. For academics, this research will help and become empirical evidence and knowledge in the scope of financial accounting

1.2 Formulation of the Problem

Based on the background that has been described, the formulation of the problem in this study is as follows: How does the implementation of ISAK 35, organizational culture, and gender affect the quality of financial reports in student organizations at Universitas Tanjungpura? How can the implementation of ISAK 35 affect the quality of financial reports of student organizations at Universitas Tanjungpura? How can organizational culture affect the quality of financial reports of student organizations at Universitas Tanjungpura? How can gender affect the quality of financial reports of student organizations at Universitas Tanjungpura?

1.3 Research Gap

Good financial reports can reflect that the recording, presentation and reporting of finances in the organization are in accordance with applicable standards. Quality financial reports can show that a financial manager in the

organization can be properly responsible for the authority given. Some of the main quality characteristics in financial reports include: understandable, relevant, reliable and comparable (Andari, 2022). In the field conditions, it was found that there are several student organizations that still do not understand how to apply the standards that apply to organizations that are not oriented towards profit.

Several previous studies that focus on things that can affect the quality of financial reports include Nuraini (2019), Suparwati (2019), and Aldino & Septiano (2021). They emphasize and focus their research on discussing how the internal control system (SPI), information technology (IT) and the competence of financial report preparers are factors that influence the quality of financial reports in non-profit entities. The differences that occur between research that has been conducted and research that will be conducted lie in several independent variables where this study uses independent variables, namely the application of applicable standards, organizational culture, and gender. The similarities that occur with research that has been conducted are the application of equipment to analyze data.

1.4 Purpose

Based on the formulation of the problem above, the purpose of this study is to determine how the implementation of ISAK 35, organizational culture, and gender affect the quality of financial reports of student organizations at Universitas Tanjungpura. This study also aims to determine whether the implementation of ISAK 35 affects the quality of financial reports of student organizations at Universitas Tanjungpura, whether organizational culture affects the quality of financial reports of student organizations at Universitas Tanjungpura, and whether gender affects the quality of financial reports of student organizations at Universitas Tanjungpura.

1.5 Research Contribution

In theory, this research is shown to be an additional empirical research for the development of accounting science at Universitas Tanjungpura, especially

accounting science which is related to the recording and reporting process and is the key to creating quality financial reports. The benefits for student organizations at Universitas Tanjungpura and other non-profit entities through this research are expected to be a learning experience and become the main focus and goal as an effort to improve the quality of financial reporting.

For the author, through this research, it can provide knowledge about the influence of applicable standards, the culture of an organization, and how gender affects the quality of financial reports. For academics, this research will help and become empirical evidence and knowledge in the scope of financial accounting.