

**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**



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**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

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**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.

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# 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.

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#### **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**

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