

# The Effect of ISAK 35 implementation, Organizational Culture and Gender on the Quality of Financial Reports

Clara Octaviani

Universitas Tanjungpura, Pontianak Indonesia

E-Mail: b1031211151@student.untan.ac.id

Muhammad Fahmi

Universitas Tanjungpura, Pontianak Indonesia

E-Mail: muhammad.fahmi@ekonomi.untan.ac.id

Ika Nur Azmi

Universitas Tanjungpura, Pontianak Indonesia

E-Mail: ikanurazmi@ekonomi.untan.ac.id

1839

Submitted:  
17 MAY 2024

Accepted:  
28 AUGUST 2024

## ABSTRACT

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

## ABSTRAK

Akuntansi merupakan suatu sistem yang digunakan dalam proses pencatatan dan pelaporan laporan keuangan suatu entitas baik entitas yang berorientasi pada laba maupun entitas yang tidak berorientasi pada laba. Pada dasarnya, entitas nonlaba memiliki perbedaan dengan entitas bisnis. Dikarenakan organisasi kemahasiswaan merupakan entitas nonlaba yang mana pada Pernyataan Standar Akuntansi Keuangan (PSAK) 45.Tahun 2019 yang kemudian digantikan dengan Interpretasi Standar Akuntansi Keuangan (ISAK) 35 yang mengatur tentang penyajian dan pelaporan keuangan entitas yang berorientasi nonlaba maka dengan ini organisasi nirlaba menyusun laporan keuangannya sesuai dengan standar yang berlaku. Tujuan dibuatnya laporan keuangan yang sesuai dengan ISAK 35 adalah untuk memberikan informasi mengenai posisi keuangan, kinerja keuangan dan arus kas entitas yang bermanfaat bagi sebagian besar pengguna laporan keuangan dalam pembuatan keputusan ekonomi. Dengan dilakukannya penelitian ini ingin menunjukkan bahwa seberapa besar pengaruh penerapan ISAK 35, budaya organisasi dan gender terhadap kualitas laporan keuangan organisasi kemahasiswaan Unkversitas Tanjungpura.

**Kata kunci:** ISAK 35, Budaya Organisasi, Gender, Laporan Keuangan

**JIMKES**

Jurnal Ilmiah Manajemen  
Kesatuan  
Vol. 12 No. 5, 2024  
pp. 1839-1848  
IBI Kesatuan  
ISSN 2337 – 7860  
E-ISSN 2721 – 169X  
DOI: 10.37641/jimkes.v12i5.2532

## **INTRODUCTION**

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. 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.

## **LITERATURE REVIEW**

The theory of determining and using decisions is information that reflects several rules and must be fulfilled by several components in financial reporting (Fauziah, Bakker, & Daymiliana, 2022). The true meaning and intent stated in this theory is shown by reviewing the value of utilizing information contained in a financial report and the components used in the process of preparing the report which is the reference and basis for determining a decision (Silviana & Antoni, 2014). The decision model approach can be aimed at finding out the information needed as a basis for making decisions (Lestari & Dewi, 2020). ISAK 35 regulates the presentation of financial statements of non-profit entities. ISAK 35 issued by DSAK IAI is an interpretation of PSAK 1: Presentation of Financial Statements paragraph 05 which provides examples of how non-profit entities make adjustments, both: (i) adjusting the descriptions used for certain items in the financial statements; and (ii) adjusting the descriptions used for the financial statements themselves. ISAK 35 is equipped with illustrative examples and conclusions that are not part of ISAK 35 (IAI). Non-profit organizations since 1997 have been regulated by the Financial Accounting Standards Statement (PSAK) 45. However, starting in 2019 PSAK 45 was exchanged for the Interpretation of Financial Accounting Standards (ISAK) 35. With the issuance of this new regulation, non-profit organizations prepare their financial statements in accordance with ISAK 35. (Indonesia, 2018). Organizational culture is a system of values, beliefs, and habits in an organization that interact with its formal system structure to produce norms of organizational behavior (Ekobalawati, 2020). Organizational culture is related to the values adopted by each member of the organization where these values inspire individuals to determine the actions and behaviors accepted by their organization (Hariyanti, 2024). The role of organizational culture is very important in running an organization, namely to determine the direction of the organization, things that must not be violated and obeyed, and to allocate organizational resources (Indrasari, 2023).

Gender is a concept of social relations that distinguishes (sorts or separates) the functions and roles of women and men. The differences in function and role between men and women are not determined because both have biological or natural differences, but are distinguished according to their respective positions, functions and roles in various lives and developments. Gender has a broader meaning when compared to the meaning of sex. Gender includes leadership style, communication skills, risk levels and decision-making of a person (Anizar, 2023). Gender is a cultural concept used to differentiate roles, behaviors, mentalities, and emotional characteristics between men and women that develop in society (Rosyidah & Nurwati, 2019). Quality is a measure of the level of good or bad something (Sayedi, 2023). Financial reports generally have four reports, namely financial condition reports (balance sheet), cash flow reports, profit and loss reports, and equity change reports. In a company, its financial reports must be of good quality in order to attract investors to invest. According to Putra (2019), to assess the quality of its financial reports, attributes based on accounting and attributes based on market can be used. The quality of financial reports refers to information that can be independently checked, is free from substantial errors and distortions of knowledge, and presents all facts fairly. Although the information may be relevant, its use can be misleading if the source or

method of presentation is suspect. The quality of financial reports is met if it can be expressed in a relevant, reliable, comparable and easy-to-understand manner (Angraini & Priono, 2023).

The theoretical framework that describes the relationship between variables in this study can be seen in Figure 1:

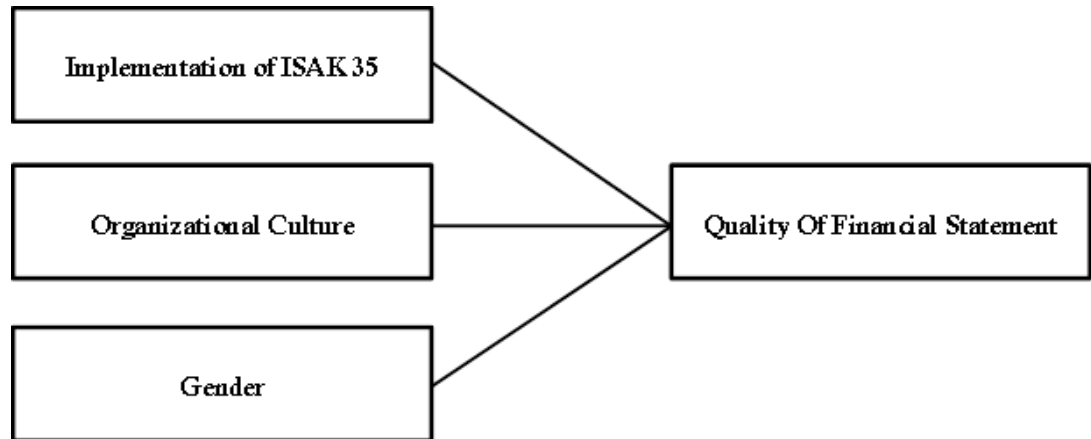


Figure 1. Conceptual Framework

**H1:** The Relationship between ISAK 35 and the Quality of Financial Reports of Student Organizations at Tanjung Pura University.

The implementation of ISAK 35 has an effect on the quality of financial reports according to research conducted by Haq & Akbar (2022); Haq (2023); Angraini & Priono (2023). Based on this research, non-profit organizations need to improve the implementation aspect of ISAK 35, so that the financial reports produced have optimal quality.

**H2:** The Relationship between Organizational Culture and the Quality of Financial Reports of Student Organizations at Tanjung Pura University.

According to research that has been carried out by Indrasari (2023), it was concluded that organizational culture has a positive influence on the quality of regional government financial reporting, regarding this inclusion, it is the same as the results of Andari's research (2022), regarding organizational culture having a positive influence on the quality of financial reporting. According to research that has been conducted, it can be concluded that organizational culture has an influence on the quality of financial reporting.

**H3:** The Relationship between Gender and the Quality of Financial Reports of Student Organizations at Tanjung Pura University.

According to research conducted by Bella & Budiantoro (2023), gender has a significant positive effect on the quality of financial reports.

## METHODS

In this study, the researcher applies a quantitative research type and applies a method that uses the basis of a positivistic philosophy with research conducted by applying a certain population or sample. The data collection process was carried out by distributing questionnaires to 30 respondents where the respondents were general treasurers, committee treasurers and former general treasurers of all student organizations at Universitas Tanjungpura. Each question will be given a score of 5 which means Strongly Agree, 4 Agree, 3 Neutral, 2 Disagree and 1 Strongly Disagree. Population as all objects

of observation by becoming the center and source of research data (Yulianah, 2022). The intended research objects can be humans, symptoms, events and so on. In addition, the population can be recognized because it has characteristics and distribution so that there needs to be a clear affirmation regarding who, where, when, and how large the total population is (Hahs-Vaughn & Lomax, 2020). The entire collection of elements that can be used as support for making conclusions can also be called a population (Prihatiningsih, 2022). The population in this study were all general treasurers, committee treasurers and former treasurers and students who directly know and are staff in the finance department in the organization. Samples as a form of part of a population, which means that if there is a population, the population must have the opportunity to be taken as a sample and the sample must be able to describe the population (Roflin & Liberty, 2021). A sub-member of a population with its selection based on supporting criteria in a study is a short definition of a sample (Mayasar et al., 2021). The sample in this study was conducted with 30 respondents, where the 30 respondents included general treasurers, committee treasurers and former general treasurers of student organizations at Universitas Tanjungpura.

## RESULTS

According to (Ernawati et al., 2020), it describes the validity test which is shown as valid or invalid in the application of a questionnaire used in a study.

**Tabel 1.** Validity Test Results

Validity Test	Statement	Pearson Correlation	Sig	Description
Implementation of ISAK 35 (X1)	P.1	0,704	0	Valid
	P.2	0,635	0	Valid
	P.3	0,627	0	Valid
	P.4	0,716	0	Valid
	P.5	0,918	0	Valid
	P.6	0,516	0,01	Valid
Organizational Culture (X2)	P.7	0,811	0,001	Valid
	P.8	0,545	0,004	Valid
	P.9	0,759	0,001	Valid
	P.10	0,245	0,001	Valid
	P.11	0,785	0,001	Valid
Gender Validity (X3)	P.12	0,903	0,001	Valid
	P.13	0,922	0,001	Valid
	P.14	0,915	0,001	Valid
	P.15	0,938	0,001	Valid
Quality of Financial Statements	P.11	0,806	0,001	Valid
	P.12	0,798	0,001	Valid
	P.13	0,665	0,001	Valid
	P.14	0,761	0,001	Valid
	P.15	0,775	0,001	Valid

Source: Data Processed, 2024

Based on the Tabel 1, all statements in the research variables show significant validity. In the ISAK 35 application variable (X1), all statements (P.1 to P.5) have a significant Pearson Correlation value, with a value range between 0.627 to 0.918, which indicates that all statements are valid. Similarly, for the organizational culture variable (X2), where all statements (P.6 to P.10) are valid, although statement P.10 has a relatively lower correlation value (0.245), but is still significant. For the gender variable (X3), all statements (P.11 to P.15) are also valid with high Pearson Correlation values, ranging from 0.785 to 0.938. In addition, statements related to the quality of financial statements (P.11 to P.15) also show strong validity with significant Pearson Correlation values, ranging from 0.665 to 0.806. Overall, all statements in these research variables meet the validity requirements, indicating that the items significantly measure the intended construct.

Based on the Tabel 2, the conduct of this research is applied as a form of identifying a level scale that becomes a reliability of data generated in order to conduct a study. A variable is declared reliable if it has a reliability coefficient in the form of  $\alpha > 0.60$  with a positive Cronbach Alpha assessment (Dasriyan Saputra, 2018).

**Table 2.** Reliability Test Results

Variable	Cronbach Alpha	Cronbach's Alpha Value	Description
Implementation of ISAK 35 (X1)	0,849	0,60	Reliable
Organizational Culture (X2)	0,629	0,60	Reliable
Gender (X3)	0,931	0,60	Reliable
Quality of Financial Statements (Y)	0,813	0,60	Reliable

Source: Data Processed, 2024

The purpose of this test is to identify residuals or variables that inhibit having a normal distribution or regression model (Dewati, 2020). Statistical testing is applied in the form of analysis plots kolmogorovsmirnov test plot, normal probability and histogram graphs.

**Tabel 3.** Normality Test Result

	Kolmogorov-Smirov <sup>a</sup>			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
Un-std Predicted Value	0.15	30	0.084	0.943	30	0.111

Source: Data Processed, 2024

Based on the Tabel 3, the respondents or samples used amounted to 30 samples. In testing normality because the sample was not  $> 50$ , the researcher used the ShapiroWilk test. A data acquisition can be said to be normally distributed, if the value Asymp. Sig. exceeds the magnitude of 0.05, the table is indicated by the value Asymp. Sig. of 0.111, making the data processed in a study conducted is normally distributed.

To identify related multicollinearity is applied to the Variance Inflation Factor (VIF). If the tolerance value  $> 0.10$  and the VIF value  $< 10$  then there is no multicollinearity in a variable. The results of multicollinearity identification can be seen in Table 4.

**Table 4.** Coefficients<sup>a</sup>

Model	Tolerance	VIF
Implementation of ISAK 35	0.835	1.197
Organizational Culture	0.835	1.197
Gender	0.998	1.002

Source: Data Processed, 2024

With a difference in some residual variations in a regression model, a test is obtained by applying heterocedasticity testing.

**Table 5.** Heteroscedasticity Test Results

Model	Sig	Description
Implementation of ISAK 35	0.893	Not happening
Organizational Culture	0.501	Not happening
Gender	0.168	Not happening

Source: Data Processed, 2024

Based on the Tabel 5, if the Sig value is  $\geq 0.05$ , so there is no heteroscedasticity and vice versa. Based on the table above, the Sig value in each variable with a value of more than 0.05, so that a conclusion is obtained about the research data that there is no heteroscedasticity.

The technique applied to analyze data in a study conducted is applied with a multiple linear regression analysis which is due to a study that occurs and is applied with more

than one independent variable. In order to identify the effect of independent variables on a dependent variable.

**Table 6.** Multiple Linear Regression Analysis Test Results

Model	Std. Coefficiens		Std. Coefficiens Beta	t	Sig.
	B	Sdd. Error			
1 (constant)	14.535	5.423		2.680	0.013
Total	0.281	0.186	0.303	1.514	0.142
Total	-0.052	0.228	-0.046	-0.228	0.822
Results	0.106	0.092	0.211	1.152	0.260

Source: Data Processed, 2024

Based on the Tabel 6, the constant with 14.535 is stated if there is no increase in value, so the value of the Quality of Financial Statements is 14.535. The regression coefficient X1 or the application of ISAK 35 of 0.281 states about each added one organizational culture makes the addition of a quality to a financial report. The regression coefficient X2 or Organizational Culture of -0.052 states that each added one organizational culture does not make an increase in the quality of financial reporting. The regression coefficient X3 or gender of 0.106 states that every added one gender makes an increase in the quality of financial reporting.

According to Nurmono & Widjajanti (2018), the value of the coefficient of determination ranges from 0 to 1, if the value is smaller in R-squared, it means that the competence of several independent variables by describing various forms of variation in the limitations of the dependent variable.

**Table 7.** Coefficient of Determination Test Results Model Summary<sup>b</sup>

Model	R	R Squire	Adjust R Squire	Std.Error of the Estimate
1	0.361	0.130	0.030	1.757

Source: Data Processed, 2024

According to the calculations produced in Table 7, the Adjusted R Square assessment is 0.030 or 3%, which means that the variation of the independent variables in this study has a contribution to the dependent variable of 3% and the remaining 97% is obtained from the influence of other variables with a context outside the research conducted.

According to Bakhri et al (2020), the T test is used to make a proof with the far range of an independent variable in an individual way to influence the dependent variable. In taking and determining a decision, it is applied by reviewing the significance value with a comparison to the value  $\alpha$  (10%) in a provision if the value  $Sig < \alpha$  so  $H_0$  is rejected and if the value  $Sig > \alpha$  so  $H_0$  is accepted. Based on the Coefficiens table above, it can be concluded that the application of ISAK 35 obtained  $Sig 0.142 > 0.05$  by making, by obtaining a conclusion about the culture of the application of ISAK 35 has an influence in a partial way on the quality of financial statements Organizational culture obtained  $Sig 0.822 > 0.05$  by making a conclusion about organizational culture has an effect in a partial way on the quality of financial reporting. Gender Obtained  $Sig 0.260 > 0.05$  by making a conclusion about gender influences in a partial way on the quality of financial reporting.

In the research conducted, the F test was applied to measure several things that gave the overall influence of the independent variable on the dependent variable (Pertwi & Rachman, 2022).

**Table 8.** F Test Result

Mode	Sum of squares	df	Mean Square	F	Sig.
Regression	12.025	3	4.008	1.298	0.296 <sup>b</sup>
Residual	80.275	26	3.008		
Total	92.300	29			

Source: Data Processed, 2024

Based on Table 8, in the research conducted with independent variables can be stated significant to the dependent variable if the Sig value obtained is not more than 0.05. Based on the table above, the results of the F test are shown with a Sig of 0.296 which means that the implementation of ISAK 35, organizational culture and gender simultaneously do not have a significant effect on the quality of financial reports.

## DISCUSSION

Validity and reliability tests were carried out using data from 30 respondents. Based on the results of the validity test, the variable application of ISAK 35, organizational culture and gender obtained a positive correlation coefficient value and greater than 0.361 and a significance smaller than alpha 0.05 so it can be stated that this research instrument is valid. The reliability test results of Cronbach's Alpha value for the variables of ISAK 35 application, organizational culture and gender are 0.849, 0.629, 0.931 and 0.831 respectively so that it can be stated that this research instrument is reliable. The application of ISAK 35 to the quality of financial statements, from several tests that have been carried out that this variable has a significant effect on the quality of financial statements. It can be ascertained that by applying ISAK 35, it can improve the quality of financial statements. This research is in accordance with research conducted by (Ansari, 2021) regarding the effect of standards on the quality of financial statements. The effect of organizational culture on the quality of financial statements, in accordance with the research produced as shown in the table above, organizational culture has a significant effect on the quality of financial reporting. In this study produced by corroborated in his previous research that had occurred in research conducted by Andari (2022), regarding organizational culture has a positive influence on the quality of financial reporting. Gender's influence on the quality of financial reports, based on research that has been conducted on validity, reliability, normality and other tests, states that this variable has an influence on the quality of financial reports, this is in accordance with research conducted by Anizar et al. (2023), which states that gender affects the quality of financial statements.

## CONCLUSION

The results of simultaneous testing show that the application of ISAK 35, organizational culture and gender cannot simultaneously affect the quality of the financial statements of the Universitas Tanjungpura student organization. While the partial test results show that the application of ISAK 35, organizational culture and gender affect the quality of the financial statements of the Universitas Tanjungpura student organization. This means that the higher the level of the variable, the more it will affect the quality of the financial statements. Researchers realize that the results of this study are far from perfect and there are several limitations as follows: 1) The sample used in this study The sample used in this study was limited to student organizations at Universitas Tanjungpura so that it could not be generalized to all other non-profit organizations. 2) This study only uses three research variables, namely the application of ISAK 35, organizational culture and gender, so the results obtained tend to be less representative. Based on the results of testing the coefficient of determination (R Square), the Adjusted R Square (R<sup>2</sup>) value of 0.030 or 3% is obtained, which means that the variation of the independent variables in this study has a contribution to the dependent variable of 3% and the remaining 97% is obtained to influence other variables with the external context of the research conducted.

The suggestions that can be given through the results of this study include: 1) Future researchers can increase the research sample so that the research results obtained are more representative and not limited to non-profit organizations on campus. 2) Further researchers can add the number of variables that determine the quality of financial statements, for example financial management practices, use of information technology and data collection activities. 3) Further researchers can re-explore the indicators to measure each variable. 4) It is hoped that in the future, the Indonesian Institute of Accountants as an organization that has the authority to prepare the Statement of



Financial Accounting Standards (PSAK), is willing to provide socialization and training on the application of ISAK 35 so that the resulting financial statements become of higher quality.

## REFERENCES

- [1] Aldino, H. P., & Septiano, R. (2021). Pengaruh Penggunaan Sistem Informasi Akuntansi, Teknologi Informasi, Pengendalian Internal Dan Kualitas Sumber Daya Manusia Terhadap Kualitas Laporan Keuangan. *Jurnal Menara Ekonomi: Penelitian Dan Kajian Ilmiah Bidang Ekonomi*, 7(2).
- [2] Andari, D. P. T. A. (2022). *Pengaruh Etika Kepemimpinan, Kualitas Sistem Informasi Akuntansi, Fungsi Badan Pengawas, Tingkat Pemahaman Akuntansi, Dan Budaya Organisasi Terhadap Kualitas Pelaporan Keuangan Pada Lembaga Perkreditan Desa Di Kecamatan Blahbatuh* (Doctoral dissertation, UNIVERSITAS MAHASARASWATI DENPASAR).
- [3] Anggraini, D. R. C., & Priono, P. (2023). Pengaruh Penerapan Isak 35 Terhadap Kualitas Laporan Keuangan Organisasi Sektor Publik. *Journal of Economic, Bussines and Accounting (COSTING)*, 7(1), 1447-1456.
- [4] Anizar, S., Anastasia, M., Rahman, A., & Yanti, J. B. (2023). Pengaruh Gender Terhadap Kualitas Laporan Keuangan Pada Perusahaan Manufaktur Terdaftar Di Bursa Efek Indonesia. *Owner: Riset dan Jurnal Akuntansi*, 7(1), 156-163.
- [5] Ansari, J. (2021). *Penerapan ISAK 35 Tentang Penyajian Laporan Keuangan Entitas Berorientasi Nonlaba (Studi Kasus Pada Panti Asuhan Al-Marhamah Medan)* (Doctoral dissertation, Universitas Islam Negeri Sumatera Utara Medan).
- [6] Aulia, F. I., Pringgawati, N., & Permata, A. A. C. (2024). Komunikasi Verbal dan Nonverbal Dalam Penjualan Produk Dana Usaha Organisasi Mahasiswa Fakultas Ilmu Administrasi Universitas Brawijaya. *TUTURAN: Jurnal Ilmu Komunikasi, Sosial dan Humaniora*, 2(3), 196-204.
- [7] Bella, M. D., & Budiantoro, H. (2023). Pengaruh Umur Perusahaan, Financial Distress, Gender Komite Audit terhadap Ketepatan Waktu Penyampaian Pelaporan Keuangan dan Opini Audit sebagai Pemoderasi. *Jurnal Akuntansi*, 17(2), 235-260.
- [8] Diviana, S., Ananto, R. P., Andriani, W., Putra, R., Yentifa, A., & Siswanto, A. (2020). Penyajian Laporan keuangan entitas berorientasi nonlaba berdasarkan ISAK 35 pada masjid Baitul Haadi. *Akuntansi Dan Manajemen*, 15(2), 113-132.
- [9] Ekobalawati, F. (2020). Pengaruh Struktur dan Budaya Organisasi Terhadap Inovasi Organisasi Perusahaan. *Derivatif: Jurnal Manajemen*, 14(2).
- [10] Ermitawati, Y., Izzati, N., & Yulianto, A. (2020). Pengaruh literasi keuangan dan pelatihan pasar modal terhadap pengambilan keputusan investasi. *Jurnal Proaksi p-ISSN*, 2089, 127X.
- [11] Hahs-Vaughn, D. L., & Lomax, R. G. (2020). *An introduction to statistical concepts*. Routledge.
- [12] Haq, R. A. (2023). *Pengaruh Kompetensi Sumber Daya Manusia dan Pengendalian Internal Terhadap Kualitas Laporan Keuangan Dengan Penerapan ISAK 35 Sebagai Variabel Pemoderasi Pada Organisasi Nonlaba di Kota Surabaya* (Doctoral dissertation, UPN VETERAN JAWA TIMUR).
- [13] Haq, R. A., & Akbar, F. S. (2022). Determinan kualitas laporan keuangan organisasi nonlaba kota Surabaya. *Jurnal Ilmiah Manajemen, Ekonomi, & Akuntansi (MEA)*, 6(3), 789-803.
- [14] Hariyanti, N. (2024). *Aspek Komitmen Organisasi Dilihat Dari Kepemimpinan Kepala Sekolah, Motivasi Berprestasi Dan Budaya Organisasi Pada Mi Unggulan Di Kecamatan Kepil Kabupaten Wonosobo* (Doctoral dissertation, Skripsi, Universitas Muhammadiyah Magelang).
- [15] Indonesia, I. A. (2018). DE ISAK 35: Penyajian laporan keuangan entitas berorientasi nonlaba. *Ikatan Akuntan Indonesia*.
- [16] Indrasari, J. M. (2023). Pengaruh Budaya Organisasi, Sistem Pengendalian Internal Dan Teknologi Informasi Terhadap Kualitas Laporan Keuangan. *Jurnal Ekonomi Bisnis dan Akuntansi*, 3(1), 27-38.
- [17] Mayasari, A. C., Siyoto, S., Rustam, M. Z. A., & KM, S. (2021). *Metode Penelitian Keperawatan dan Statistik*. Media Nusa Creative (MNC Publishing).
- [18] Nuraini, Z. L. P. (2019). *Pengaruh Komitmen Organisasi, Kompetensi Sumber Daya Manusia, Pemanfaatan Teknologi Informasi, Dan Sistem Pengendalian Intern Terhadap Kualitas Laporan Keuangan (Studi Empiris pada OPD Kota Magelang)* (Doctoral dissertation, Skripsi, Universitas Muhammadiyah Magelang).
- [19] Pertiwi, R., & Rachman, A. N. (2022). Analisa Determinasi Yang Mempengaruhi Kualitas Laporan Keuangan Umkm Pada Pasar Klewer Surakarta. *Jurnal Ekonomi Bisnis Dan Akuntansi*, 2(1).
- [20] Prihatiningsih, D. (2022). *Mudahnya belajar statistik deskriptif*. Penerbit CV. Sarnu Untung.
- [21] Putra, I. M. (2019). *Pengantar komplet akuntansi dan perpajakan*. Anak Hebat Indonesia.
- [22] Roflin, E., & Liberty, I. A. (2021). *Populasi, Sampel, Variabel dalam penelitian kedokteran*. Penerbit NEM.

- [23] Rosyidah, F. N., & Nurwati, N. (2019). Gender dan stereotipe: Konstruksi realitas dalam media sosial instagram. *Share Social Work Journal*, 9(1), 10-19.
- [24] Sayedi, F., Ilato, R., Hafid, R., Moonti, U., & Sudirman, S. (2023). Pengaruh Kualitas Produk Terhadap Kepuasan Konsumen Toko Amira Meubel Kota Gorontalo. *Journal of Economic and Business Education*, 1(2), 83-92.
- [25] Setiadi, S. (2021). Implementasi Isak 35 (Nir Laba) Pada Organisasi Non Laba (Masjid, Sekolah, Kursus). *Jurnal Bisnis & Akuntansi Unsuraya*, 6(2).
- [26] Suparwati, A. (2019). *Pengaruh Kompetensi Sumber Daya Manusia, Pemanfaatan Teknologi Informasi, Sistem Pengendalian Intern Dan Pengawasan Keuangan Daerah Terhadap Kualitas Laporan Keuangan (Studi Empiris Pada OPD Kab Temanggung)* (Doctoral dissertation, Skripsi, Universitas Muhammadiyah Magelang).
- [27] Yulianah, S. E. (2022). *Metodelogi Penelitian Sosial*. CV Rey Media Grafika.