International Journal of Business and Applied Economics (IJBAE)
Vol. 5 , No.1 January 2026: 467-485

The Meaning of Regulatory Adaptation, Organizational Culture, and Leadership in Commitment to Implementing Financial Accounting Standards (Case Study at the Indonesian Army Military Foundation)

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ARTICLEINFO

Keywords: Regulatory Adaptation, Organizational Culture, Leadership, Organizational Commitment, Financial Accounting Standards, SAK EP, Non-Profit Organizations.

Received : 12 November
Revised : 23 December
Accepted: 10 January

ABSTRACT

The change from Financial Accounting Standards for Entities Without Public Accountability (SAK ETAP) to Financial Accounting Standards for Private Entities (SAK EP) requires non-profit organizations to make adjustments to their financial reporting practices. However, its implementation still faces challenges, particularly in relation to regulatory adaptation, organizational culture, and leadership roles. This study aims to understand the meaning of regulatory adaptation, organizational culture, and leadership in shaping the commitment to implement financial accounting standards in the Indonesian Army's military foundations. This study uses a qualitative approach with a case study design. Data were obtained through in-depth interviews, observations, and document analysis, then analyzed using thematic analysis techniques. The results show that regulatory adaptation has not been fully internalized in organizational policies and systems, so that the implementation of accounting standards is still administrative in nature. The interaction of these three factors determines the sustainability of organizational commitment to implementing financial accounting standards consistently and accountably. This study provides a conceptual contribution to understanding the implementation of SAK EP in non-profit organizations and practical implications for strengthening the financial governance of foundations.

DOI : https://doi.org/10.55927/ijbae.v5i1.596
ISSN-E: **2963-6124**
https://nblformosapublisher.org/index.php/ijbae

INTRODUCTION

The implementation of financial accounting standards that are in line with international practices is an important prerequisite for improving the transparency, accountability, and comparability of financial reports. Globally, the adoption of International Financial Reporting Standards (IFRS) has been proven to improve the quality of financial reporting and reduce information asymmetry between entities and stakeholders. In line with these developments, Indonesia has adjusted its national accounting standards by updating the Financial Accounting Standards for Entities Without Public Accountability (SAK ETAP) to become the Financial Accounting Standards for Private Entities (SAK EP), which will come into effect on January 1, 2025.

EP GAAP is designed to provide simpler, more relevant, and adaptive financial reporting guidelines for non-public entities, including non-profit organizations such as foundations. This standard is expected to improve the quality of financial information without creating excessive complexity as is the case with standards intended for public entities. In the context of non-profit organizations, the application of SAK EP is reinforced by Financial Accounting Standards Interpretation (ISAK) 35, which regulates the presentation of financial statements of non-profit entities so that they continue to reflect economic substance and public accountability.

Although regulations are in place, various studies show that the implementation of financial accounting standards in non-profit organizations still faces a number of obstacles. The level of understanding of the changes in standards is relatively low, the adaptation of internal policies is slow, and implementation is often administrative in nature and dependent on audits or external pressure. These conditions show that the existence of regulations alone does not guarantee the formation of organizational commitment to implementing accounting standards consistently and sustainably.

In the context of the Indonesian Army's military foundations, this phenomenon can be seen in the low level of knowledge among financial managers regarding the change from SAK ETAP to SAK EP, as well as the inconsistent application of accounting standards in financial reporting practices. However, as an organization that manages public funds and carries out educational, social, and religious functions, military foundations are required to have a financial reporting system that is accountable, transparent, and responsible.

The literature shows that the successful implementation of accounting standards is not only determined by regulatory aspects, but is also influenced by internal organizational factors, particularly organizational culture and leadership. An organizational culture that instills the values of transparency, accountability, and responsibility encourages managers to view financial reporting as part of good governance, rather than merely an administrative obligation. On the other hand, visionary and participatory leadership plays an important role in directing change, strengthening commitment, and ensuring the sustainability of standard implementation through policy, supervision, and human resource development.

However, previous studies have generally examined these factors partially, thus failing to provide a comprehensive understanding of how regulatory adaptation, organizational culture, and leadership interact in shaping commitment to the implementation of financial accounting standards, particularly in military-based non-profit organizations. Therefore, this study aims to gain an in-depth understanding of the significance of regulatory adaptation, organizational culture, and leadership on the commitment to implementing financial accounting standards in the Indonesian Army's military foundations. The findings of this study are expected to contribute conceptually to the development of nonprofit accounting literature and have practical implications for strengthening the financial management of foundations.

LITERATURE REVIEW

Financial Accounting Standards for Nonprofit Organizations

Financial Accounting Standards (FAS) serve as the main guideline in preparing reliable, relevant, and comparable financial statements. For private entities and non-profit organizations, the Indonesian Institute of Accountants has established Financial Accounting Standards for Private Entities (SAK EP) to replace SAK ETAP in order to simplify reporting practices without compromising accountability principles. SAK EP is designed to be consistent with the characteristics of entities without significant public accountability, including foundations that manage social and educational funds.

In the context of non-profit organizations, the application of SAK EP is reinforced by ISAK 35, which regulates the presentation of financial statements to reflect the social and non-commercial objectives of the entity. ISAK 35 allows for adjustments to the terms and structure of financial statements, such as the use of net asset change reports, so that reporting remains relevant to the substance of non-profit activities. Several studies show that the application of appropriate accounting standards increases transparency, the credibility of financial statements, and the trust of donors and stakeholders (Safitri & Narasti, 2022; Diantimala et al., 2024).

However, the implementation of accounting standards in non-profit organizations still faces challenges, particularly limited human resources, low understanding of accrual-based accounting principles, and weak financial reporting systems. These conditions indicate that the existence of accounting standards is not necessarily followed by a consistent commitment to implementation at the organizational level.

Regulatory Adaptation and Accounting Standards Implementation

Regulatory adaptation refers to an organization's ability to adjust its internal policies, systems, and practices to changes in applicable regulations. In the context of accounting, regulatory adaptation means not only formal compliance with standards, but also the internalization of accountability principles into the organization's work processes. Previous research shows that many non-profit organizations are not yet fully capable of adapting to changes in accounting standards due to limited understanding, lack of training, and the absence of internal policies that support implementation (Amelia & Bharata, 2022; Julyana et al., 2023).

Top-down regulations tend to result in administrative compliance if they are not followed by internal learning and evaluation mechanisms. Therefore, regulatory adaptation is understood as a dynamic process that requires structural support, competent human resources, and an adequate accounting information system. Without effective adaptation, the implementation of accounting standards risks becoming a mere formality and does not result in improved financial reporting quality.

Organizational Culture and Financial Accountability

`Organizational culture is a system of shared values, norms, and beliefs that shape the behavior of organizational members. In the context of accounting, an organizational culture that emphasizes transparency, accountability, and openness plays an important role in encouraging consistent application of accounting standards. Organizations with a strong culture of accountability tend to view financial reporting as a governance tool, rather than merely an administrative obligation.

A number of studies show that an organizational culture that supports learning, open communication, and results orientation contributes positively to the successful implementation of accounting standards (Muhyidin et al., 2022; Wiguna et al., 2023). Conversely, hierarchical and procedure-oriented organizational cultures tend to hinder innovation and weaken commitment to standard implementation, especially when not accompanied by external oversight.

In nonprofit organizations, a weak reporting culture is often reflected in incomplete financial reports, such as the recording of fixed assets and disclosures in financial statements. This shows that strengthening organizational culture is an important prerequisite for the sustainability of accountable accounting practices.

Leadership and Commitment to Accounting Standards Implementation

Leadership plays a strategic role in directing change and building organizational commitment. Visionary, participatory, and supportive leaders are able to encourage regulatory adaptation and strengthen a culture of accountability. In the context of accounting standard implementation, leadership influences through policy setting, resource provision, and continuous monitoring.

Previous studies show that leadership styles that support cross-functional coordination and accounting competency development increase consistency in standard implementation (Hidayat et al., 2022; Ashari et al., 2022). Conversely, weak leadership support causes financial reporting practices to depend on certain individuals and be prone to quality decline when there is no external pressure, such as audits.

Research Gap and Research Position

Although previous studies have examined regulatory adaptation, organizational culture, and leadership in the context of accounting, most studies still treat these factors separately and use a quantitative approach. Studies that examine the meaning and interaction of these three factors simultaneously, particularly in military-based non-profit organizations, are still limited.

Therefore, this study positions itself to fill the research gap by qualitatively exploring how regulatory adaptation, organizational culture, and leadership interact in shaping the commitment to implementing financial accounting standards in the Indonesian Army's military foundations. This approach is expected to provide a more contextual and in-depth understanding of the dynamics of SAK EP implementation in non-profit organizations.

METHODOLOGY

This study uses a qualitative approach with a case study design to gain an in-depth understanding of the meaning of regulatory adaptation, organizational culture, and leadership in relation to commitment to the implementation of financial accounting standards. This approach was chosen because it allows researchers to explore the processes, interactions, and social contexts underlying the implementation of the Financial Accounting Standards for Private Entities (SAK EP) in non-profit organizations.

The object of the study is the Kartika Eka Paksi Foundation, which is under the guidance of the Indonesian Army. The object was selected based on the characteristics of the foundation as a non-profit entity that manages public funds and is required to apply SAK EP and ISAK 35 in preparing its financial statements.

The research data consists of primary and secondary data. Primary data was obtained through in-depth interviews with key informants directly involved in the foundation's financial management and reporting, as well as managers involved in decision-making. Secondary data was collected through document analysis, including financial reports, internal policies, and supporting documents related to the application of accounting standards.

Data collection techniques were conducted through interviews, limited observation, and documentation studies. Data validity was maintained through triangulation of sources and methods to ensure consistency and credibility of research findings. Data analysis was performed using thematic analysis with stages of data reduction, theme grouping, meaning extraction, and interpretive conclusion drawing.

RESEARCH RESULTS

This study identifies three main themes that shape organizational commitment to the implementation of financial accounting standards, namely regulatory adaptation, organizational culture, and leadership. The findings show that commitment to the implementation of SAK EP is not only determined by compliance with regulations, but by the interaction of these three factors in daily organizational practices.

Regulatory Adaptation

The results of the study indicate that adaptation to SAK EP and ISAK 35 is still formal and procedural in nature. Although financial managers are aware of the regulations, their translation into internal policies and accounting systems has not been fully integrated. Financial reporting practices tend to be oriented towards fulfilling administrative obligations and external audit requirements, rather than a substantive understanding of accounting principles. This condition has resulted in the implementation of accounting standards not being carried out in a sustainable manner.

Organizational Culture

Organizational culture plays an important role in shaping attitudes toward financial reporting. Findings show that accountability values have not been consistently internalized as shared organizational values. Financial reporting is still viewed as the technical responsibility of specific units, rather than as part of collective organizational governance. This weak accountability culture has resulted in low long-term commitment to the implementation of accounting standards.

Leadership

Leadership emerges as a key factor in strengthening commitment to the implementation of accounting standards. Support from leadership through policies, supervision, and human resource competency development has been proven to improve the consistency and quality of financial reporting. Conversely, limited involvement from leadership causes the implementation of standards to depend on certain individuals and be prone to inconsistency.

Key Factor Interaction

The results of the study also show that regulatory adaptation, organizational culture, and leadership interact dynamically. Leadership acts as a bridge that translates regulatory requirements into organizational values and operational practices. Without strong leadership support, regulatory adaptation tends to be symbolic and organizational cultural change is difficult to sustain.

Table 1. Summary of Research Findings

Theme	Key Findings	Implications of SAK EP Implementation
Regulatory Adaptation	The implementation is formal and administrative in nature.	Compliance is not yet sustainable
Organizational Culture	The value of accountability has not been collectively internalized.	Organizational commitment is still weak
Leadership	Leadership support strengthens consistency and reporting capacity	Determinants of success

Theme	Key Findings	Implications of SAK EP Implementation
Interaction Between Factors	Kepemimpinan menghubungkan regulasi dan budaya organisasi	Determining the sustainability of implementation

DISCUSSION

The discussion of the research results aims to provide an in-depth explanation of the findings related to regulatory adaptation, organizational culture, and leadership in relation to the commitment to implementing financial accounting standards at the Kartika Eka Paksi Foundation. Through the analysis of the data obtained, this study attempts to describe how these three factors interact and influence the overall process of implementing standards. The explanation in this section is expected to provide a comprehensive understanding of the actual conditions of the foundation in facing the demands of more professional and compliant financial management.

The results of the study show that regulatory adaptation is one of the important aspects that determine the direction and consistency of the implementation of financial accounting standards. In the context of foundations, regulatory changes not only require adjustments to technical reporting aspects, but also demand changes in work patterns and internal procedures. Therefore, this discussion will highlight how the adaptation process is carried out, the extent of the readiness of work units, and the challenges that arise during the regulatory alignment process.

Organizational culture is also a factor that influences the successful implementation of financial accounting standards. The values, work habits, and communication patterns that develop within an organization play an important role in determining the level of individual acceptance and commitment to change. In this section, the analysis will focus on how existing organizational culture supports or hinders the process of consistent implementation of standards.

Leadership factors are also a major focus in the discussion of the research results because leadership serves as both a guide and a driver of change. The role of leaders in providing direction, ensuring compliance, and creating a conducive work climate is key to strengthening commitment to the implementation of financial accounting standards. Therefore, the discussion will link empirical findings with relevant leadership theories to see how leadership styles in foundations influence the implementation process.

Overall, this discussion illustrates the relationship between regulatory adaptation, organizational culture, and leadership in shaping the foundation's commitment to implementing better financial accounting standards. The explanation is carried out by linking the results of field research, informants' views, and supporting theories used in the research. Thus, the discussion of these results becomes an important basis for understanding the implications of the research while providing an overview of the direction of the foundation's financial management development in the future.

In this study, the researcher conducted open interviews with informants by first creating an interview guide and then conducting interviews according to the guide that had been made. Next, the interview results were examined by comparing them with observations to determine whether they were consistent or inconsistent with the theoretical concepts. If they were consistent, they were given a score of 1, and if they were inconsistent, they were given a score of 0. According to Suharsimi Arikunto (2017:256), this was done as follows:

Table 4. 1 Conformity Assessment

	Questions				**Conclusion**	
Informant	**1**	**2**	**3**	**4**	**According to**	**Not Suitable**
1	1	1	1	1	4	0
2	1	0	1	1	3	1
3	1	1	0	0	2	2
Total Responses					**9**	**3**
Total expected answers 3 X 4 = 12						
Percentage = (9/12 X 100%) = 75%						

The interview response category levels in relation to the informants' responses obtained from the average percentage according to Suharsimi Arikunto (2017:387) are as follows:

1. >75% = Good

2. 60% - 75% = Fair

3. <60% = Poor

Regulatory Adaptation at the Kartika Eka Paksi Foundation

The regulatory adaptation at Yayasan Kartika Eka Paksi (YKEP) shows that the foundation has begun to adjust to changes in nationally applicable non-profit sector accounting standards. SAK-EP (Private Entity Financial Accounting Standards) is applied to replace SAK ETAP in entities that meet the criteria for private entities, including foundations that carry out educational, social, and business activities. This adjustment is being made in an effort to improve the accuracy, transparency, and accountability of financial reports, which form the basis for performance evaluation and strategic decision-making. The study found that the regulatory adaptation process is being carried out in stages based on the readiness of work units, human resources, and accounting infrastructure.

Regulatory adaptation at the Kartika Eka Paksi Foundation was carried out in response to changes in regulations and policies applicable to the non-profit sector and educational and social institutions. Research shows that the foundation actively adjusted its financial management system to comply with the latest provisions, particularly in terms of transparency, accountability, and reporting. The initial adaptation step was to review all administrative and financial procedures that had been used, then align them with the newly implemented regulations.

The adaptation process also included internal adjustments through the updating of operational guidelines and the reorganization of administrative workflows. These updates were made to ensure that every unit under the Foundation, whether educational, social, or business, followed the same standards in carrying out its operational activities. The research findings show that this harmonization process requires cross-unit coordination, given the different characteristics of the activities managed by the foundation.

In addition to updating guidelines, the foundation also improved human resource competencies as part of regulatory adjustments. This activity was carried out through internal training aimed at increasing staff understanding of applicable regulatory changes. The study found that improving human resource capacity was an important aspect so that the adaptation process did not only stop at document adjustments, but was also realized in the implementation of daily tasks.

Overall, regulatory adaptation at the Kartika Eka Paksi Foundation demonstrates the foundation's commitment to following developments in applicable regulations and improving the quality of organizational governance. This process not only updates administrative procedures but also strengthens the monitoring system, improves work effectiveness, and ensures that all operational activities are carried out in accordance with the latest regulations. Thus, regulatory adaptation is an important part of supporting the professionalism and sustainability of the foundation's management.

The interview with Mr. Ginansyah Ahmad revealed that the regulations implemented at the Kartika Eka Paksi Foundation are not yet fully aligned with applicable accounting standards. He explained that one of the causes of this discrepancy is the foundation's delay in receiving information about regulatory changes issued by the government or related institutions. This condition causes the internal regulatory adjustment process to often lag behind, so that implementation cannot be carried out in a timely manner in line with the officially applicable changes.

In his explanation, Mr. Ginansyah said that the foundation actually follows changes in government regulations, but they cannot always be implemented immediately. He said:

"In practice, the implementation of regulatory changes requires time for adjustment, especially if the changes are significant and have an impact on the financial recording and reporting system."

This shows that the foundation has not been able to consistently adapt to developments in accounting standards because the process of receiving information is not always quick.

The adjustment time has an impact on the difficulty of the accounting unit in ensuring that every regulatory change is fully integrated into the foundation's financial reporting system. When information is received later than the official implementation date, the accounting unit must make sudden adjustments. This condition often causes inconsistencies in the previously used recording format, so that the reports that have been prepared must be revised.

Regarding implementation readiness, Mr. Ginansyah said that the foundation actually has internal guidelines, but these guidelines are not always immediately updated when regulatory changes occur. Mr. Ginansyah said that new guideline updates can only be made after the information has been received clearly and completely. He said:

“We do have internal guidelines, but revisions will inevitably be delayed if regulatory information also arrives late.”

This shows that implementation readiness has not been fully achieved.

In addition to guidelines, internal training cannot be carried out quickly because it depends on the clarity of the regulations received. The source explained that accounting staff need socialization to understand the changes, but training cannot be carried out if the information received is incomplete. As a result, staff understanding develops unevenly and causes differences in implementation in the field.

Furthermore, the mechanism for responding to regulatory changes is also not yet optimal. Ideally, every change in accounting regulations should be immediately followed by a revision of internal procedures or policies. However, according to Mr. Ginansyah, this is difficult to do because delays in information mean that the revision process cannot take place quickly. He emphasized that procedure revisions are often carried out in urgent circumstances.

“If the information comes in slowly, the procedure changes will automatically be delayed. So there is a confusing transition period.”

Overall, the results of the study show that regulatory adaptation and implementation readiness at the Kartika Eka Paksi Foundation have not been running well, mainly due to delays in receiving the latest regulatory information. This condition affects the alignment of regulations with accounting standards, slows down the revision of internal guidelines, and hinders the implementation of training and coordination among staff. Thus, improvements are needed in the mechanism for receiving regulatory information and increasing coordination so that the foundation can respond to changes in accounting standards more quickly and effectively.

Table 4. 2 Assessment of Regulatory Adaptation at the Kartika Eka Paksi Foundation

Informant	Questions				Conclusion	
	1	2	3	4	According to	Not Suitable
1	1	1	0	0	2	2
2	1	1	0	0	2	2
3	1	1	0	0	2	2
Total Responses					**6**	**6**
Total expected answers 3 X 4 = 12						
Percentage = (6/12 X 100%) = 50%						

Source: Processed data, 2025

Based on the results of the interview above, a percentage value of 50.00% was obtained, which when compared to the criteria put forward by Suharsimi Arikunto, it is known that a percentage below 50% is in the poor category. It can therefore be concluded that the adaptation of regulations at the Kartika Eka Paksi Foundation is not going well, due to a lack of readiness for implementation.

Organizational Culture at the Kartika Eka Paksi Foundation

The organizational culture at the Kartika Eka Paksi Foundation is reflected in its structured, procedural, and hierarchical work patterns in its daily operations. These patterns shape the way accounting staff carry out their financial recording and reporting duties, with each activity following a predetermined workflow and formal chain of command. The well-organized structure creates consistency in the division of tasks and coordination mechanisms between units.

The results of the study show that the internal communication culture tends to be formal and hierarchical. The delivery of information, including updates on accounting standards, is carried out through official instructions from management. This condition encourages staff to wait for directions before making procedural adjustments, so that adaptation to changes in accounting standards does not take place quickly or proactively.

In terms of values and norms, the organizational culture emphasizes compliance with procedures and instructions rather than individual initiative. Accounting staff are cautious about implementing changes without clear internal policy guidelines, even though they are aware of updates to standards. These values shape work habits that prioritize administrative certainty over a direct understanding of the substance of accounting standards.

In terms of behavior and attitude, the organizational culture does not yet fully reflect openness to change. Adaptation to new accounting standards tends to depend on structural decisions made by leadership, resulting in a gradual and uneven organizational response. This attitude shows that the organizational culture still limits the speed of adjustment to developments in accounting standards.

Overall, the organizational culture at the Kartika Eka Paksi Foundation supports order and consistency in work, but does not yet fully encourage flexibility and initiative in responding to updates to accounting standards. The dominance of procedural and hierarchical work patterns causes the adaptation process to be slower and highly dependent on structural direction.

Table 4. 3 Organizational Culture Assessment at the Kartika Eka Paksi Foundation

Informant	Questions				Conclusion	
	1	2	3	4	According to	Not Suitable
1	1	1	1	0	3	1
2	1	1	0	0	2	2
3	1	1	1	0	4	0
Total Responses					**8**	**4**
Total expected answers 3 X 4 = 12						
Percentage = (8/12 X 100%) = 67%						

Source: Processed data, 2025

Based on the results of the interviews above, a percentage of 67% was obtained. When compared to the criteria proposed by Suharsimi Arikunto, it is known that a percentage between 60% and 75% falls into the adequate category. Therefore, it can be concluded that the organizational culture at the Kartika Eka Paksi Foundation falls into the adequate category, due to its procedural work patterns.

Leadership at the Kartika Eka Paksi Foundation

Leadership at the Kartika Eka Paksi Foundation plays a central role in directing the implementation of the Private Entity Financial Accounting Standards (SAK EP). Leaders are responsible for setting directions, work priorities, and policies related to the preparation and presentation of financial reports. Clear instructions and communication from leaders influence the consistency of staff in implementing accounting procedures in accordance with applicable standards.

The results of the study show that leaders serve as the main link in the distribution of information when there are changes in accounting standards or policies. The delivery of structured information helps accounting staff adjust their financial recording and reporting processes. However, in some cases, delays in delivering instructions mean that adjustments to the latest standards cannot be made immediately.

Leadership is also reflected through the function of supervising financial activities. Leaders review financial reports and ensure that recording procedures have been carried out in accordance with internal guidelines and applicable accounting principles. This supervision plays an important role in maintaining the accuracy and accountability of the foundation's financial reports.

In addition, transformational and ethical leadership characteristics are evident in the leadership's efforts to provide motivation, instill an understanding of the importance of compliance with accounting standards, and maintain integrity in financial decision-making. The leadership also provides space for staff to propose improvements to the recording process, although the implementation of these innovations remains subject to leadership approval.

Overall, the leadership at the Kartika Eka Paksi Foundation shows positive support for the implementation of SAK EP through direction, supervision, and exemplary behavior. Although there are limitations in the speed of policy adjustment, the role of leadership remains an important factor in maintaining the consistency and quality of accounting standards implementation within the foundation.

Table 4. 4 Leadership Assessment Results at the Kartika Eka Paksi Foundation

Informan t	**Questions**				**Conclusion**	
	1	**2**	**3**	**4**	**According to**	**Not Suitable**
1	1	1	0	0	2	2
2	1	1	0	1	3	1
3	1	1	1	0	3	1
Total Responses					**8**	**4**
Total expected answers 3 X 4 = 12						
Percentage = (8/12 X 100%) = 67%						

Source: Processed data, 2025

Based on the results of the interview above, a percentage of 67% was obtained, which when compared to the criteria put forward by Suharsimi Arikunto, it is known that a percentage between 60% and 75% is in the adequate category. It can therefore be concluded that leadership at the Kartika Eka Paksi Foundation is adequate, although initiative can be taken, it must still be approved by the leadership.

Application of Accounting Standards at the Kartika Eka Paksi Foundation

The implementation of Private Entity Financial Accounting Standards (SAK EP) at the Kartika Eka Paksi Foundation is carried out through adjustments to the account structure, recording transactions based on applicable recognition and measurement principles, and preparing financial statements in accordance with standard formats. This process includes recording operational transactions, verifying documents, and preparing financial position reports, activity reports, cash flow reports, and notes to financial statements on a periodic basis.

The accounting unit implements internal procedures as guidelines for document flow and transaction recording to ensure compliance with standards. Each transaction is verified before being posted to ensure the completeness and reliability of financial information. In addition, an internal review mechanism is carried out before the report is presented to the management as a form of control and accountability for reporting.

The results of the study show that compliance with SAK EP has become a major focus in the financial reporting of foundations. However, adaptation to updates to standards and interpretative provisions, such as ISAK 35, still requires time due to limitations in the speed of technical understanding at the accounting staff level. This condition means that procedural adjustments cannot always be made immediately when regulatory changes occur.

Transparency and accountability are reflected in efforts to present financial reports that are systematic, complete, and supported by adequate transaction documentation. Financial reports are prepared in a manner that is understandable to management and related parties, and can be accounted for in internal and external audit processes.

Regarding presentation quality, the foundation strives to comply with disclosure requirements in accordance with standards, including interpretive provisions relevant to private entities. However, understanding new disclosure requirements still requires strengthening knowledge capacity so that financial statement presentation can fully reflect financial conditions in a fair and consistent manner.

Overall, the implementation of SAK EP at the Kartika Eka Paksi Foundation has been carried out with an emphasis on compliance, transparency, and the quality of financial statement presentation. However, the sustainability and effectiveness of the implementation of standards are still influenced by the organization's ability to manage the learning process and adjust to developments in dynamic accounting standards.

Table 4. 5 Assessment of Accounting Standards Implementation at Kartika Eka Paksi Foundation

Informant	**Questions**						**Conclusion**	
	1	**2**	**3**	**4**	**5**	**6**	**According to**	**Not Suitable**
1	1	1	1	1	0	1	5	1
2	1	1	1	1	0	0	4	2
3	1	1	0	1	1	0	4	2
Total Answers							**13**	**5**
Total Expected Answers 3 X 6 = 18								
Percentage = (13/18 X 100%) = 72%								

Source: Processed data, 2025

Based on the results of the interview above, a percentage value of 72% was obtained, which when compared to the criteria proposed by Suharsimi Arikunto, it is known that a percentage between 60% and 75% is in the adequate category. Therefore, it can be concluded that the application of accounting standards at the Kartika Eka Paksi Foundation is in the adequate category, the implementation process has been carried out, and challenges in adjusting information have been faced.

CONCLUSION

1. Regulatory adaptation at the Kartika Eka Paksi Foundation shows an ongoing adjustment process, but it is hampered by delays in receiving the latest regulatory information, so that the accounting department needs more time to adjust internal procedures and policies.
2. The foundation's organizational culture is influenced by norms, work habits, and staff behavior that still tend to be procedural, so that the response to changes in accounting standards is gradual and requires further guidance from management.
3. Leadership within the foundation plays a strong role in providing direction, motivation, and example, although instructions related to changes in standards are sometimes not received as quickly as needed by the accounting staff.
4. The implementation of Financial Accounting Standards, including SAK EP and disclosures in accordance with ISAK 335, has been carried out through recording, verification, and preparation of financial reports that follow the standard format, but there are obstacles in terms of the speed of understanding technical changes in accounting standards.
5. Transparency, accountability, and the quality of financial report presentation have been the main focus, but an increase in staff knowledge is still needed to accelerate adaptation and strengthen the quality of information reported to management and external parties.

RECOMMENDATIONS

1. The foundation needs to establish a faster mechanism for receiving new regulatory information, for example through subscriptions to official accounting standards channels, professional accounting forums, or scheduled internal memoranda.
2. Organizational culture can be improved through more adaptive workflows, such as internal workshops, regular discussions on standard updates, and encouraging staff to be more proactive in seeking information.
3. Leaders are advised to strengthen communication patterns in a more structured and timely manner, so that the accounting department can prepare adjustments without waiting too long.
4. Regular training and mentoring related to SAK EP and ISAK 335 need to be improved, both through formal training and internal sharing sessions, to ensure that all staff understand the changes in standards and can implement them consistently.
5. It is necessary to develop a more responsive SOP for revising accounting policies so that any changes to standards can be immediately integrated into internal guidelines without waiting for lengthy procedures.

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