
Design of Accounting Information System for Management of Financial Reports Using *Microsoft Visual Basic 6.0* (A Case Study on CV Delta Raya)

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Abstract— This study aims to apply Visual Basic 6.0 in preparing financial reports at CV Delta Raya. The research employed an applied research method, focusing on application, evaluation, and testing existing literature to solve practical issues. This study followed the ADDIE model, which includes needs analysis, design, development, implementation, and evaluation. Data sources included cash outflow reports, employee records, customer information, supplier data, and sales data. The findings indicate that CV Delta Raya currently maintains its financial records manually or solely using Microsoft Excel. The implementation of the Visual Basic 6.0-based financial report preparation application enables a smoother reporting process and generates more accurate financial reports. This application facilitates employees in managing and processing financial data more efficiently and effectively. Therefore, it is suitable for practical implementation at CV Delta Raya, as it can automate financial processes and improve accuracy and efficiency in preparing financial reports.

Keywords: design, accounting information system, financial report, visual basic 6.0

I. INTRODUCTION

This IT development aligns with the development of Accounting Information Systems (AIS), which have significantly impacted the business sector, education, healthcare, and daily life. The adoption of cloud computing further supports AIS by enabling real-time data access from any location and enhancing data security through technologies such as encryption and blockchain. These IT advancements also drive the evolution of AIS toward greater efficiency, effectiveness, and adaptability in supporting robust business processes. AIS encompasses various accounting processes, including bookkeeping, financial reporting, and financial data analysis. It also integrates IT with accounting principles to provide useful information for management in managing company finances.

The use of AIS in business processes significantly assists companies in executing tasks accurately and minimizing errors [1]. Industrial and manufacturing companies, like other types of businesses, require a capable AIS to ensure smooth operation of their business processes. AIS plays an important role in managing and integrating various operational activities, including raw material procurement, production processes, and distribution of final products [2].

CV Delta Raya is a retail company established in 1996, with its head office located in Batu City. The company envisions becoming a leading Indonesian furniture company in the global market by creating high-quality products and earning the trust of both foreign customers and local consumers. In line with this vision, its mission is to manufacture furniture that meets export-quality while strengthening customer trust. With expertise in household furniture, CV Delta Raya delivers products that meet high standards of precision and durability. The company uses premium-quality materials and has successfully exported its products to markets in Japan, South Korean, Europe, and the United States.

In the administrative section, managing financial reports is challenging due to the continued use of manual recording process. To address this issue, the implementation of *Visual Basic* is expected to assist employees in managing financial reports more effectively. By leveraging the capabilities of this programming language, the financial information system can be automated, thereby improving the efficiency and accuracy of financial data management and processing.

Previous research indicated that business owners can monitor and control all transactions, including cash income and expenditure transactions. The testing system results showed that the application functioned efficiently and featured a user-friendly interface. However, the system developed for KUB Lembu Aji was designed specifically to meet the organization's needs and is therefore limited to use within that context [3].

The study reported that the implementation of a computerized payroll AIS at PT Faberco Palembang facilitated the preparation of payroll reports, one component of financial reporting. This computerized system enhanced efficiency and accuracy by automatically collecting, processing, and presenting payroll information in a more structured and timely manner [4].

II. THEORETICAL REVIEW

A. Accounting Information System Design

The design of an accounting information system refers to the development of a system used in a company. This design can be categorized into two types: the design of a system for a newly established company, and the redesign or improvement of an existing system in a company [5]. When designing an accounting information system, it is essential to ensure that the system meets organizational needs and offers key advantages, such as providing benefits to the company, being user-friendly, and delivering relevant information efficiently.

A company may need to repair or replace its existing system due to problems with the current system, opportunities to adopt new software, or directives requiring a system change. The purpose of designing an accounting information system is to develop and improve the existing system, enabling the company to operate more effectively and make better-informed decisions.

B. Financial Report Management

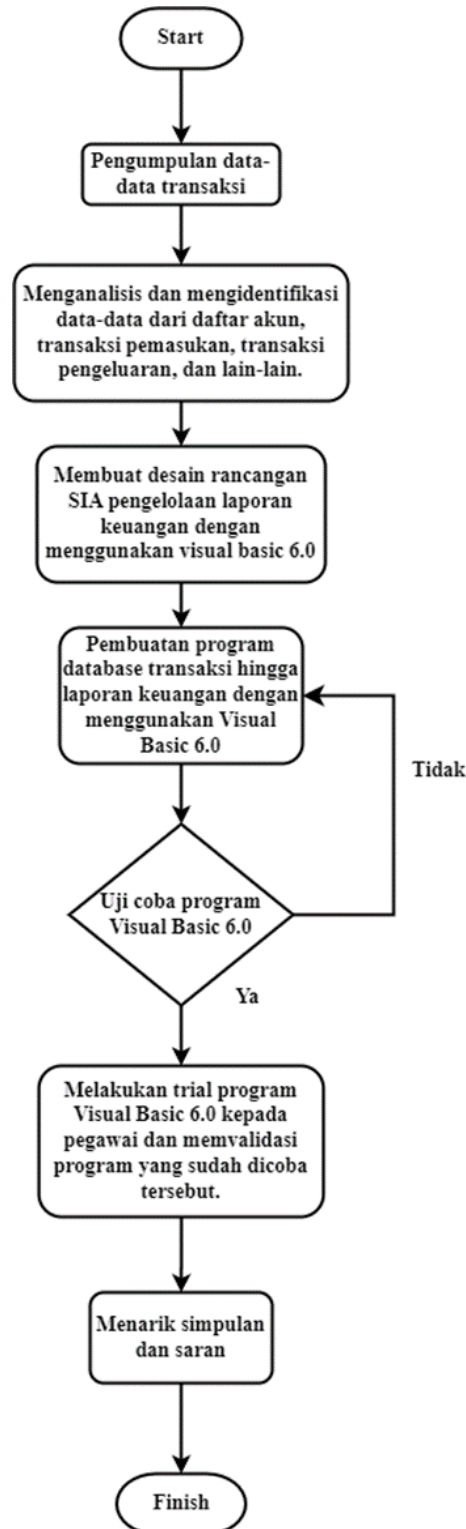
Financial report management, or financial management, is the discipline that examines the administration of company finances, including sources of funds, funds allocation, and profit management [6]. Its scope encompasses the planning, directing, monitoring, organizing, and controlling of a company's financial resources [7]. Through this process, one gains knowledge of the structure of assets, financial flows, and capital obtained during business operations.

The purpose of financial report management is to achieve predetermined goals [8]. There are three main objectives in managing a company's financial reports: maximizing the company's value, maintaining financial stability, and controlling both current and future risks. Consequently, financial report management plays an important role in increasing the transparency and accountability of the entity to its stakeholders.

Visual Basic is a programming language created to support user-defined functions and automate specific computer processes and calculations [9]. It also provides a visual integrated *IDE (Integrated Development Environment)* for developing system-based software using the Component Object Model (COM) programming method [8].

III. METHOD

This study employs *Applied Research*, which aims to apply, evaluate, and test existing theories to address practical problems. This research adopts the ADDIE model, consisting of five phases: analysis, design, development, implementation, and evaluation. This research focuses on developing theory and the practical implementation of theory to solve real-world issues encountered in the field [10]. This study utilizes both primary and secondary data. The primary data were obtained through interviews, while the secondary data included the company profiles and documentation such as production and sales data. Data collection methods employed in this study consists of observation, interviews, documentation, and questionnaires. The database cycle refers to a process of developing and managing a database to create an application that meets user needs effectively and efficiently. The following is a schematic representation of the database development procedure:



Source: Researcher's Concept

Fig. 1. Development Procedure

IV. RESULTS AND DISCUSSION

CV Delta Raya is a furniture company based in Batu City, established in 1996. Its head office is located at Jalan Hasanudin No.218, Junrejo, Kec. Junrejo, Batu City, East Java. The company was founded by Mr. Supriyanto, who also serves as its director. This company specializes in the production of wooden furniture for export to countries such as Japan, Korea, and Europe.

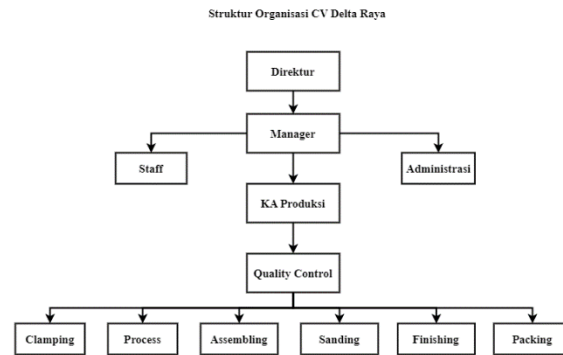


Fig. 2. Organizational Structure

CV Delta Raya employs 44 personnel across various departments. The manager supervises 5 staff members in the Staff section, two in the Administration section, and one in the Production KA section. The Production KA consists of seven divisions: Quality Control (5 employees), Clamping (4), Process (6), Assembling (4), Sanding (7), Finishing (4), and Packing (4).

CV Delta Raya manufactures its products using wood supplied by external vendors. Each time a furniture order is received, production employees begin work based on the specific customer request. Previously, they used a wood formation pattern tailored to the orders. The wood is first shaved to remove its rough texture and to determine the precise dimensions required for the furniture being produced.

The next stage is assembly, carried out in accordance with customer specifications. This is followed by the sanding stage to achieve the desired level of smoothness. Before shipping, the *finishing stage* is conducted to ensure that the product is functional and meets quality standards. The final stage is *packing*, which must be handled carefully to prevent damage during delivery to the buyer.

The marketing of these furniture products is conducted primarily through face-to-face interactions. The marketing department promotes the products to companies located outside the city. In addition, the company maintains a website that provides information and facilitates orders through the contact details on the *website*.

The products manufactured by CV Delta Raya include cabinets, tables, chairs, bookshelves, shoe racks, TV buffets, and living room sofas. The following data were obtained and processed based on observations conducted at the company.

Table 1. Finished Goods Sales Price Data

Product name	Unit	Unit price
Shoe rack	1 pcs	Rp. 950,000
Bookshelf	1 pcs	Rp. 1,200,000
Table	1 pcs	Rp. 4,750,000
Chair	1 pcs	Rp. 4,400,000
Cupboard	1 pcs	Rp. 5,000,000
Buffet TV	1 pcs	Rp. 1,250,000
Living Room Sofa	1 pcs	Rp. 975,000

The finished goods data includes the purchase prices of raw materials used to manufacture these products shown at table 2.

Table 2. Raw Material Purchase Price Data

No	Nama Bahan Baku	Satuan	Harga/Satuan	Harga
1	Kayu Mahoni	meter ³	Rp 1.250.000	Rp 1.250.000
2	Kayu MDF	meter ³	Rp 25.000	Rp 25.000
3	Lem Kayu	kilogram	Rp 200.000	Rp 200.000
4	Screw JF	1 pcs	Rp 1.000,0	Rp 1.000
5	Screw JP	1 pcs	Rp 735,0	Rp 735
6	Paku lf	1 pcs	Rp 700,0	Rp 700
7	Paku U	1 pcs	Rp 150,0	Rp 150
8	Paku Pin	1 pcs	Rp 150,0	Rp 150
9	Murnanas	1 pcs	Rp 1.400,0	Rp 1.400
10	JCBC	1 pcs	Rp 500	Rp 500
11	Baut JP	1 pcs	Rp 400	Rp 400
12	Ring Peer	1 pcs	Rp 600	Rp 600
13	Caster	1 pcs	Rp 10.000	Rp 10.000
14	Busing	1 pcs	Rp 2.000	Rp 2.000
15	Amplas	1 roll	Rp 20.000	Rp 20.000
16	Spons	1 meter	Rp 10.000	Rp 10.000
17	Karpet	1 meter	Rp 15.000	Rp 15.000
18	Dempul Woody Putty	liter	Rp 25.000	Rp 25.000
19	Kain perca	1 pcs	Rp 8.000	Rp 8.000
20	Ambalan/petunden	1 pcs	Rp 15.000	Rp 15.000
21	Cross Bar	1 pcs	Rp 20.000	Rp 20.000
22	Styrofoam	1 pcs	Rp 80.000	Rp 80.000
23	Karton Box	1 pcs	Rp 18.500	Rp 18.500
24	Cat	liter	Rp 50.000	Rp 50.000

The following are direct labor costs for the production section, from the material section to the packing section. Each month, workers receive wages as shown in the table below:

Table 3. Direct Labor Cost Data

Direct Labor Force	Wage/month for 1 worker
29 Production Workforce	Rp. 1,350,000

The following is a calculation of factory overhead costs for 2024, including electricity, water, Wi-Fi, and depreciation costs for machinery and buildings:

Table 4. Factory Overhead Cost Data

BOP Name	Rate/Month
Electricity cost	Rp. 245,000
Water Cost	Rp. 200,000
Wifi Cost	Rp. 275,000
Depreciation Cost of Machinery and Buildings	Rp. 1,322,917

CV Delta Raya currently performs accounting calculations, such as those for purchasing data, sales, production costs, and profit and loss, using *Microsoft Excel*. The company has yet to adopt a more organized computer application for these tasks.



Fig. 3. Program Preparation Mechanism

This application is designed to assist in managing the preparation of financial reports at CV Delta Raya. In this study, the author processed and calculated the data using *Microsoft Excel*. The data was then input into *Microsoft Access*, where it was used to create a program design flowchart for *Visual Basic 6.0* programming.

Design

Accounting information system design using *Visual Basic 6.0* consisting of:

- Login Menu
- Main course
- Employee Data Menu
- Customer Data Menu
- Finished Goods Data Menu

- Raw Material Data Menu
- Transaction Menu
- Inventory Menu
- Book Menu
- Financial Report Menu

Development

In developing this program, all databases in Microsoft Access will be connected to Visual Basic 6.0. This process involves using programming formulas to ensure that transaction data in the database can be effectively linked and interact in the application built with Visual Basic 6.0. By integrating the Access database with Visual Basic, the application will be able to process, manage, and display transaction data efficiently, enabling users to perform various database operations in a more structured and accessible manner.

Implementation

1. Enter the application program

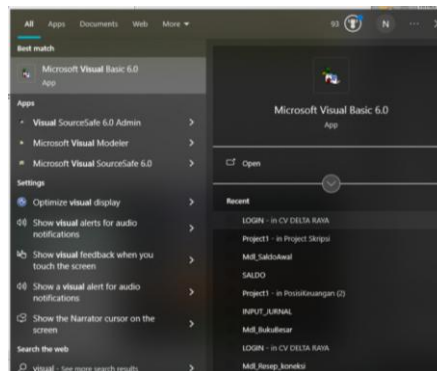


Fig. 4. Enter the application

2. Login Menu

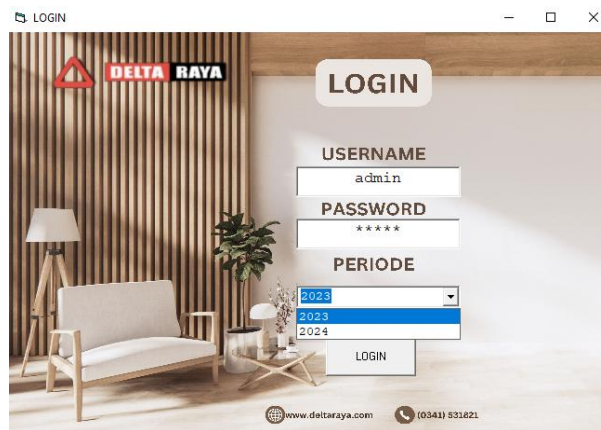


Fig. 5. Login Form

3. Main course



Fig. 6. Main Menu Form

4. Employee Data Menu

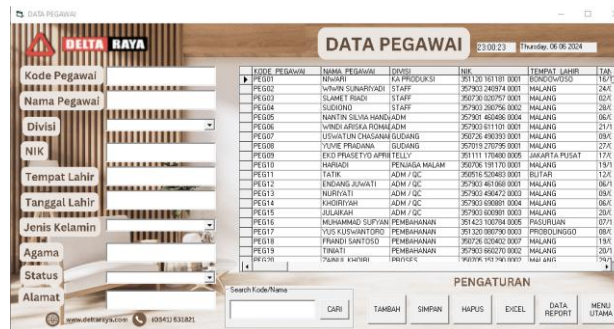


Fig. 7. Employee Data Form

5. Supplier Data Menu



Fig. 8. Supplier Data Form

6. Customer Data Menu



Fig. 9. Customer Data Form

7. Finished Goods Data Menu



KODE BARANG	NAMA BARANG
B.0001	Rak Sepatu
B.0002	Rak Buku
B.0003	Meja
B.0004	Kursi
B.0005	Lemari
B.0006	Buset TV
B.0007	Sofa Ruang Tamu

Fig. 10. Finished Goods Data Form

8. Raw Material Data Menu



KODE BAHAN	NAMA BAHAN
B8002	Cap
B8001	Lem Kayu
B8002	Screw JP
B8003	Screw JP
B8004	Paku II
B8005	Paku U
B8006	Paku Pin
B8007	Munahan
B8008	JISC
B8009	Baut JP
B8010	Ring Free
B8011	Center
B8012	Bushing
B8013	Amplas
B8014	Spans
B8015	Kapel
B8016	Tambakal (sambak) Putih

Fig. 11. Raw Material Data Form

9. Transaction Menu



NO. PRODUKSI	TANGGAL	KODE BARANG	NAMA BARANG	KUANTITAS
PRO001	30/06/2024	B.001	Rak Sepatu	50
PRO002	07/07/2024	B.001	Rak Sepatu	25
PRO003	07/07/2024	B.001	Rak Sepatu	30
PRO004	26/06/2024	B.001	Rak Sepatu	10
PRO005	23/06/2024	B.001	Rak Sepatu	12
PRO006	02/07/2024	B.001	Rak Sepatu	12
PRO007	25/06/2024	B.001	Rak Sepatu	50

Fig. 12. Production Transaction Form

10. Inventory Menu



NO. TRANSAKSI	TANGGAL	KODE BAHAN	NAMA BAHAN
T8001	01/07/2024	B8001	Lem Kayu
T8003	01/02/2024	B8001	Lem Kayu

Fig. 13. Raw Material Inventory Form

11. Book Menu



TANGGAL	IND. TRANSAKSI	KODE AKUN	NAMA AKUN	DEBIT	KREDIT	PERIODE
15/07/2023	PS0014	11130	HUTANG USAHA	3750000	0	1
15/07/2023	PS0014	11120	KAS DI BANK	0	3750000	1
16/07/2023	PRO010	11220	SEDIJAN BARANG DALAM PROSES: BB	584700	0	1
16/07/2023	PRO006	61700	BIAYA OVERHEAD PABRIK	0	294345	1
27/02/2023	PRO006	61600	BIAYA TENAGA KERJA LANGSUNG	0	408940	1
06/03/2023	PRO007	11220	SEDIJAN BARANG DALAM PROSES: BB	3323700	0	1
20/09/2023	PU0014	11130	HUTANG USAHA	0	1250000	1
30/09/2023	PU0014	11120	KAS DI BANK	3750000	0	1
16/07/2023	PRO012	61600	BIAYA BAHAN HABIS PAKAI	0	3857700	1
16/07/2023	PRO006	61900	BIAYA BAHAN HABIS PAKAI	0	514700	1
16/07/2023	PRO010	11222	SEDIJAN BARANG DALAM PROSES: BOP	291945	0	1
16/07/2023	PRO012	11222	SEDIJAN BARANG DALAM PROSES: BOP	291945	0	1
16/07/2023	PRO010	61900	BIAYA BAHAN HABIS PAKAI	0	584700	1
20/09/2023	JAB01	62200	BIAYA TRANSPORTASI	5000000	0	1
20/09/2023	PU0015	11120	KAS DI BANK	30000000	0	1
30/09/2023	PU0015	11220	SEDIJAN BARANG DALAM PROSES: BOP	2408190	0	1
16/07/2023	PRO012	11222	SEDIJAN BARANG DALAM PROSES: BOP	291945	0	1
16/07/2023	PRO013	61600	BIAYA TENAGA KERJA LANGSUNG	0	90097	1
16/07/2023	PRO001	11220	SEDIJAN BARANG DALAM PROSES: BB	614700	0	1
04/10/2023	PRO010	11120	KAS DI BANK	0	1500000	1
04/10/2023	PRO010	11120	KAS DI BANK	0	6000000	1
04/10/2023	PRO010	11210	SEDIJAN BAHAN BAKU	1000000	0	1
04/10/2023	PRO010	11210	SEDIJAN BAHAN BAKU	6000000	0	1
31/12/2022	NS	71100	BIAYA BUNGA	0	4500000	1
31/12/2022	NS	61600	BIAYA TENAGA KERJA LANGSUNG	12096720	0	1
31/12/2022	NS	61900	BIAYA BAHAN HABIS PAKAI	37942900	0	1

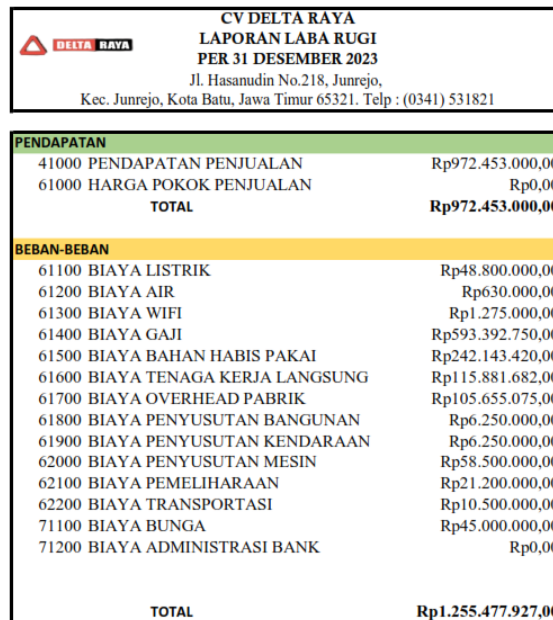
Fig. 14. Journal Form



KODE AKUN	NAMA AKUN	DEBIT	KREDIT	SALDO	POSISI	PERIODE
11100	KAS	0	0	0	DEBIT	1
11120	KAS DI BANK	5000000	11000000	6000000	DEBIT	1
11130	HUTANG USAHA	0	10000000	10000000	DEBIT	1
11131	CADANGAN KERUGIAN HUTANG	0	0	0	KREDIT	1
11210	SEDIJAN BAHAN BAKU	16000000	0	-16000000	DEBIT	1
11220	SEDIJAN BARANG DALAM PROSES	0	0	0	DEBIT	1
11221	SEDIJAN BARANG DALAM PROSES	0	0	0	DEBIT	1
11222	SEDIJAN BARANG DALAM PROSES	0	0	0	DEBIT	1
11230	SEDIJAN BARANG JADI	0	0	0	DEBIT	1
11240	SEDIJAN LAIN-LAIN	0	0	0	DEBIT	1
11250	PERLENGKAPAN	0	0	0	DEBIT	1
12100	TANGGAI	0	0	0	DEBIT	1
12200	BANGUNAN	0	0	0	DEBIT	1
12210	AKUMULASI PENYUSUTAN BANGUNAN	0	0	0	KREDIT	1
12300	MESIN	0	0	0	DEBIT	1
12310	AKUMULASI PENYUSUTAN MESIN	0	0	0	KREDIT	1
21100	HUTANG USAHA	0	0	0	KREDIT	1
21200	HUTANG GAJI	0	0	0	KREDIT	1
21300	HUTANG BANK	0	0	0	KREDIT	1
31000	MODAL	0	0	0	KREDIT	1
32000	PRIVE	0	0	0	DEBIT	1
41000	PENJUALAN	0	0	0	KREDIT	1

Fig. 15. General Ledger Form

12. Financial Report Menu



CV DELTA RAYA	
LAPORAN LABA RUGI	
PER 31 DESEMBER 2023	
Jl. Hasanudin No.218, Junrejo, Kec. Junrejo, Kota Batu, Jawa Timur 65321. Telp : (0341) 531821	
PENDAPATAN	
41000 PENDAPATAN PENJUALAN	Rp972.453.000,00
61000 HARGA POKOK PENJUALAN	Rp0,00
TOTAL	Rp972.453.000,00
BEBAN-BEBAN	
61100 BIAYA LISTRIK	Rp48.800.000,00
61200 BIAYA AIR	Rp630.000,00
61300 BIAYA WIFI	Rp1.275.000,00
61400 BIAYA GAJI	Rp593.392.750,00
61500 BIAYA BAHAN HABIS PAKAI	Rp242.143.420,00
61600 BIAYA TENAGA KERJA LANGSUNG	Rp115.881.682,00
61700 BIAYA OVERHEAD PABRIK	Rp105.655.075,00
61800 BIAYA PENYUSUTAN BANGUNAN	Rp6.250.000,00
61900 BIAYA PENYUSUTAN KENDARAAN	Rp6.250.000,00
62000 BIAYA PENYUSUTAN MESIN	Rp58.500.000,00
62100 BIAYA PEMELIHARAAN	Rp21.200.000,00
62200 BIAYA TRANSPORTASI	Rp10.500.000,00
71100 BIAYA BUNGA	Rp45.000.000,00
71200 BIAYA ADMINISTRASI BANK	Rp0,00
TOTAL	Rp1.255.477.927,00

Fig. 16. Profit and Loss Report

CV DELTA RAYA			
LAPORAN POSISI KEUANGAN			
PER 31 DESEMBER 2023			
AKTIVA		PASSIVA	
11100 KAS	Rp320.455.824	21100 HUTANG USAHA	Rp673.683.509,00
11120 KAS DI BANK	Rp1.436.572.050	21200 HUTANG GAJI	Rp0,00
11130 PIUTANG USAHA	-Rp243.400.000	21300 HUTANG BANK	-Rp227.258.049,00
11131 CADANGAN KERUGIAN PIUTANG	Rp0	31000 MODAL	Rp1.210.060.016,00
11210 SEDIAAN BAHAN HABIS PAKAI	Rp94.577.500	32000 PRIVE	Rp0,00
11220 SEDIAAN BARANG DALAM PROSES - BB	Rp41.586.980		
11221 SEDIAAN BARANG DALAM PROSES - BTKL	Rp5.565.498		
11222 SEDIAAN BARANG DALAM PROSES - BOP	Rp6.814.164		
11230 SEDIAAN BARANG JADI	-Rp219.903.155		
11240 SEDIAAN LAIN-LAIN	Rp0		
11250 PERLENGKAPAN	Rp0		
12100 TANAH	Rp10.000.000		
12200 BANGUNAN	Rp152.500.000		
12210 AKUMULASI PENYUSUTAN BANGUNAN	Rp17.625.000		
12200 KENDARAAN	Rp152.500.000		
12210 AKUMULASI PENYUSUTAN KENDARAAN	Rp17.625.000		
12300 MESIN	Rp40.500.000		
12310 AKUMULASI PENYUSUTAN MESIN	Rp4.500.000		
TOTAL	Rp1.937.518.861	TOTAL	Rp1.656.485.476,00

Fig. 17. Financial Position Report

Evaluation

Based on the analysis results, it can be concluded that the implementation of the Accounting Information System Design for Financial Report Management using *Microsoft Visual Basic 6.0* is applicable to CV Delta Raya. The obtained scores fall within the “very feasible” criteria, indicating that the application is both ready and highly suitable for processing CV Delta Raya's financial reports.

V. CONCLUSION

The conclusion drawn from the previous discussion is that CV Delta Raya relies on manual financial recording, primarily using *Microsoft Excel*. While financial report management is intended to work effectively and efficiently, the manual processing of financial data leads to difficulties in retrieving data when needed.

The design of the accounting information system for managing financial reports based on *Microsoft Visual Basic* includes several features and menu options accessible to users. To enhance security, the application is equipped with a password feature. The menus and features of this financial application include options for inputting employee data, customers, suppliers, raw materials, and finished goods. Additionally, the application allows for the input of transactions, including order transactions, raw materials purchases, production, sales of finished goods, and employee payroll. The output generated includes a profit and loss report and a financial position report. This application has been tested and received a positive response by filling out the questionnaire.

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