

# Designing a Desktop-Based Financial Statement Preparation Application Using Visual Basic 6.0 to Improve Effectiveness and Efficiency for Sustainability.

(Case Study on PT. Mutiara Pesona Abadi)

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*Abstract*— The purpose of this research was to design a financial statements preparation application and analyze its effectiveness, efficiency, and contribution to sustainability. The study focused on PT Mutiara Pesona Abadi, a company engaged in printing services. This research and development study aimed to design a desktop-based application to enhance financial reporting. Primary data were collected through interviews with MSME owners to understand business processes and financial data. User feedback on the application's effectiveness and efficiency was obtained through questionnaires. Secondary data included company records and financial documentation. The results indicated that the application significantly improved transaction recording efficiency, accuracy, and financial statement preparation. Furthermore, the study demonstrated the application's role in promoting sustainability by optimizing resources, reducing costs, and enabling faster reporting. The novelty of this research lies in applying a manufacturing-style cost calculation to a service company, highlighting the application's versatility in diverse business contexts.

*Keywords:* Computerized Accounting Information System, Effectiveness and Efficiency, Financial Reports, Sustainability, Visual Basic 6.0.

## I. INTRODUCTION

The rapid advancement of information technology compels individuals and companies to continuously adapt to remain competitive in the global business environment. A reliable accounting information system is essential for adapting to changes and maintaining operational sustainability, especially for Micro, Small, and Medium Enterprises (MSMEs). This system transforms the transactions recording process to be more systematic and structured [1]

Accounting information systems offer various techniques, methods, and procedures for recording and processing accounting data, which are essential for maintaining internal control. The system also presents financial information during the company's operations, facilitating the generation of reports such as balance sheets and income statements [2]. An accounting information system functions to collect, record, store, and process data to generate useful information for decision-makers [8]. DeLone and McLean, as quoted by Jogiyanto (2007:14), proposed six dimensions for assessing the effectiveness of accounting information systems: information quality, system quality, service quality, utilization level, and net benefit or profit [9].

The efficiency of an activity can be evaluated from two main aspects. First, by minimizing the resources expended such as time, effort, and thought to achieve a certain result. Second, by assessing whether the minimum outcome standards are met; if the results fall short of these standards, the activity is considered

inefficient. In this context, efficiency can also be measured by the extent of the results achieved relative to the expended [10].

The Accounting Information System (SIA) is an important component for large companies and for MSMEs to improve performance, especially in recording and preparing financial statements [12]. In recent years, there has been a significant shift in research regarding the integration of sustainability into management control systems. However, there remains debate and a lack of empirical evidence on how sustainability issues are integrated or linked in a company's SIA [3]. By utilizing the system, MSME stakeholders can monitor the development of their business through well-managed financial reports, facilitating business decision-making. Financial statements that comply with standards also ease MSMEs access to business financing from the government or other financial institutions, which can encourage business growth [13].

PT. Mutiara Pesona Abadi carries out business processes ranging from customer orders to final product delivery. Currently, financial recording is done manually, necessitating the implementation of a computer-based accounting information system capable of converting transactions into more efficient and effective financial statements. The use of an accounting information system based on Visual Basic 6.0 is expected to increase the effectiveness and efficiency of recording and preparing financial statements at PT. Mutiara Pesona Abadi. In addition, an analysis was conducted on SIA's role in sustainability. With competent human resources, this company is expected to operate the system optimally.

Previous research indicates that Visual Basic-based accounting information systems have been used to address various problems in financial recording and reporting across companies, such as the Ramli Collection, which designed a payroll system [4]; at PT. Rajawali Hiyoto, which improved sales records [11]; CV Media Karya, which developed an application for preparing raw material purchase reports [5]; at PT. Ultra Sakti, which resolved inventory system problems [6]; and PT. Sango Ceramics Indonesia in inventory control [7]. This research offers novelty by developing a desktop-based financial report preparation application using Visual Basic 6.0 for PT. Mutiara Pesona Abadi, emphasizing improvements in effectiveness and efficiency, as well as addressing the unique needs of service companies that also calculate the Cost of Goods Sold (COGS).

## II. RESEARCH METHOD

This research was conducted at PT. Mutiara Pesona Abadi, a printing and paper processing service company that relies on manual financial records and needs a computerized accounting information system to improve the efficiency and accuracy of its financial statements. This study employs Research and Development (R&D) research using a case study approach and the ADDIE model, which includes analysis, design, development, implementation, and evaluation [11].

The data collected comprised primary data obtained through interviews and questionnaires, and secondary data through documentation. Data collection was conducted using these methods to obtain in-depth information about the company's business processes and needs. The development procedure included requirements analysis, system design, application development using Visual Basic 6.0, testing and evaluation by experts and users, as well as training and implementation of the system in the company. The evaluation was conducted through interviews to assess the effectiveness and efficiency of the newly implemented system at PT. Mutiara Pesona Abadi.

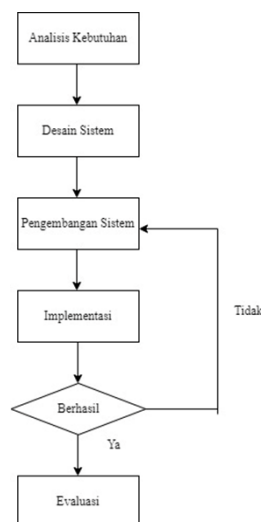


Fig. 1. Development Stages

III. RESULT AND DISCUSSION

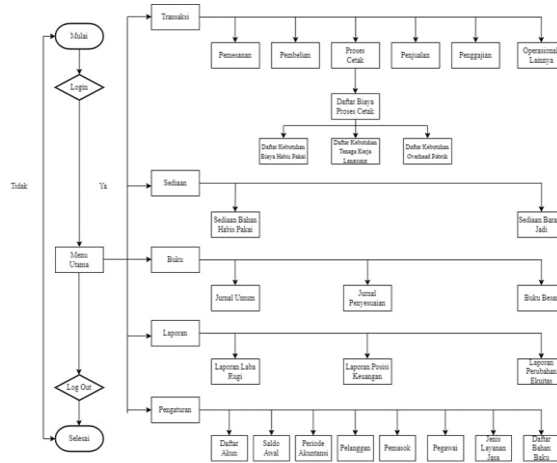


Fig. 2. Flowchart of Computer Application Design



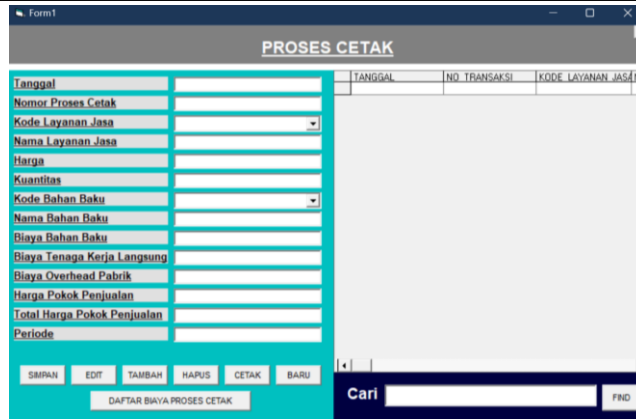
Fig. 3. Main Menu Form



Fig. 4. Booking Form




Fig. 5. Purchase Form



The screenshot shows a web application window titled "Form1" with the main heading "PROSES CETAK". The form is divided into two main sections. The left section contains a list of input fields: Tanggal, Nomor Proses Cetak, Kode Layanan Jasa (dropdown), Nama Layanan Jasa, Harga, Kuantitas, Kode Bahan Baku (dropdown), Nama Bahan Baku, Biaya Bahan Baku, Biaya Tenaga Kerja Langsung, Biaya Overhead Pabrik, Harga Pokok Penjualan, Total Harga Pokok Penjualan, and Periode. Below these fields are buttons for "SIMPAN", "EDIT", "TAMBAH", "HAPUS", "CETAK", and "BARU", along with a "DAFTAR BIAYA PROSES CETAK" button. The right section is a large table with columns: TANGGAL, NO TRANSAKSI, and KODE LAYANAN JASA. At the bottom right, there is a search bar labeled "Cari" with a "FIND" button.

Fig. 6. Form Printing Process



The screenshot shows a web application window titled "Form1" with the main heading "TRANSAKSI PENJUALAN". It is split into "MASTER PENJUALAN" and "DETAIL PENJUALAN" sections. The "MASTER PENJUALAN" section includes fields for Tanggal, Nomor Transaksi, Kode Pelanggan (dropdown), Nama Pelanggan, and Pembayaran (dropdown). The "DETAIL PENJUALAN" section includes fields for Kode Layanan Jasa (dropdown), Nama Layanan Jasa, Harga, Kuantitas, Total Penjualan, Harga Pokok Penjualan, Total Harga Pokok, Periode, and Keuntungan. At the bottom left are buttons for "SIMPAN", "EDIT", "TAMBAH", "HAPUS", "CETAK", and "BARU". At the bottom right, there are summary fields for "Jumlah", "Terima", and "Sisa". A search bar labeled "Cari" with a "FIND" button is also present.

Fig. 7. Sales Form



The screenshot shows a web application window titled "Form1" with the main heading "TRANSAKSI PENGGAJIAN". It features "MASTER PENGGAJIAN" and "DETAIL PENGGAJIAN" sections. The "MASTER PENGGAJIAN" section includes fields for Tanggal, Nomor Transaksi, Kode Karyawan (dropdown), Nama Karyawan, and Periode. The "DETAIL PENGGAJIAN" section includes fields for Kode Karyawan (dropdown), Nama Karyawan, Biaya Gaji, and Periode. At the bottom left are buttons for "SIMPAN", "EDIT", "TAMBAH", "HAPUS", "EXCEL", and "BARU". At the bottom right, there are summary fields for "Jumlah", "Dibayarkan", and "Terutang". A search bar labeled "Cari" with a "FIND" button is also present.

Fig. 8. Payroll Form



The screenshot shows a web application window titled "Form1" with the main heading "JURNAL UMUM". It includes a search bar at the top with "Nomor Transaksi" and "CARI" buttons. Below is a table with columns: TANGGAL, NO TRANSAKSI, KODE AKUN, NAMA AKUN, and DEBIT. The left side of the form contains input fields for Tanggal, Nomor Transaksi, Kode Akun (dropdown), Nama Akun, Posisi, Debit, Kredit, and Periode. At the bottom left are buttons for "SIMPAN", "TAMBAH", "EDIT", "HAPUS", and "CETAK".

Fig. 9. Other Operational Transaction Forms



Fig. 10. General Journal Form



Fig. 11. Ledger Form

JASA PERCETAKAN PT MUTIARA PESONA ABADI	
Jl. Kedung Mulang Gang 1A No. 94, Kota Mojokerto	
Laporan Laba Rugi	
Periode 31/03/2024	
<b>Pendapatan Bersih:</b>	
4-1100 Penjualan	
<b>Harga Pokok Penjualan</b>	
6-2700 Harga Pokok Penjualan	
<b>Labas Kotor Usaha</b>	Rp -
<b>Biaya Operasional:</b>	
6-1100 Biaya Iklan	
6-1200 Biaya Listrik	
6-1300 Biaya Persewaan	
6-1500 Biaya Penyusutan Kerugian Piutang	
6-1600 Biaya Penyusutan Bangunan	
6-1700 Biaya Penyusutan Kendaraan	
6-1800 Biaya Penyusutan Mesin	
6-1900 Biaya Penyusutan Peralatan	
6-2000 Biaya Amortisasi	
6-2100 Biaya Gaji	
6-2200 Biaya Perawatan Mesin	
6-2300 Biaya Perawatan Kendaraan	
6-2400 Biaya Transportasi	
<b>Biaya Lain-Lain</b>	
7-1100 Biaya Bunga	
7-1200 Biaya Administrasi Bank	
<b>Labas Bersih Usaha</b>	Rp -

Fig. 12. Income Statement

JASA PERCETAKAN PT MUTIARA PESONA ABADI	
Jl. Kedung Mulang Gang 1A No. 94, Kota Mojokerto	
Laporan Perubahan Ekuitas	
Periode 31/03/2024	
<b>Ekuitas Awal</b>	
3-1100 Modal Pemilik	
3-1200 Prive	
3-1300 Laba Tahun Berjalan	
<b>Ekuitas Akhir</b>	Rp -

Fig. 13. Equity Change Report

**JASA PERCETAKAN PT MUTIARA PESONA ABADI**

**Jl. Kedung Mulang Gang 1A No. 94, Kota Mojokerto**  
Laporan Posisi Keuangan  
Periode 31/03/2024

AKTIVA			
1-1100	Kas	Rp	-
1-1200	Kas di Bank	Rp	-
1-1300	Piutang Usaha	Rp	-
1-1400	Cadangan Kerugian Piutang	Rp	-
1-1500	Perlengkapan	Rp	-
1-1600	Sediaan Bahan Baku	Rp	-
1-1700	Sediaan Barang dalam Proses-Cetak	Rp	-
1-1800	Sediaan Barang Jadi-Cetak	Rp	-
1-2100	Tanah	Rp	-
1-2110	Bangunan	Rp	-
1-2120	Akumulasi Penyusutan Bangunan	Rp	-
1-2130	Kendaraan	Rp	-
1-2140	Akumulasi Penyusutan Kendaraan	Rp	-
1-2150	Mesin	Rp	-
1-2160	Akumulasi Penyusutan Mesin	Rp	-
1-2170	Peralatan	Rp	-
1-2180	Akumulasi Penyusutan Peralatan	Rp	-
<b>TOTAL</b>		Rp	-
PASIVA			
2-1100	Utang Usaha	Rp	-
2-1200	Utang Gaji	Rp	-
2-2100	Utang Bank	Rp	-
3-1100	Modal Pemilik	Rp	-
<b>TOTAL</b>		Rp	-

Fig. 14. Financial Position Report



Fig. 15. Raw Material Preparation Form



Fig. 16. Finished Goods Preparation Form



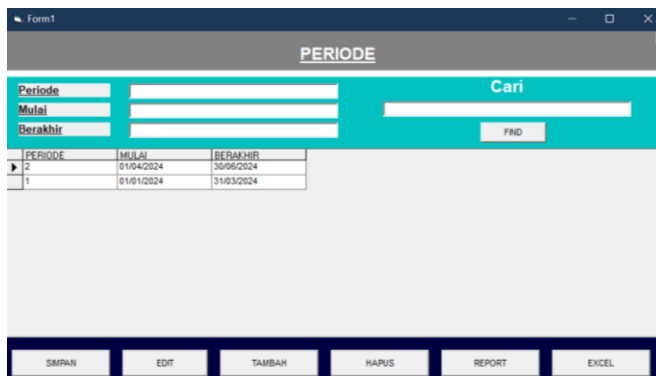
KODE AKUN	TIPE AKUN	NAMA AKUN
1-1000	Aset Lancar	Aktiva Lar
1-1100	Aset Lancar	Kas
1-1200	Aset Lancar	Kas di Bar
1-1300	Aset Lancar	Piutang U
1-1400	Aset Lancar	Cadangan
1-1500	Aset Lancar	Penlengka
6-2600	Biaya Operasional	Biaya Ove
1-1600	Aset Tetap	Sedaaan B
1-1700	Aset Tetap	Sedaaan B
1-1800	Aset Tetap	Sedaaan B
1-2000	Aset Tetap	Aktiva Tet
1-2100	Aset Tetap	Tanah
1-2110	Aset Tetap	Bangunan
1-2120	Aset Tetap	Akumulasi
1-2130	Aset Tetap	Kendaraan
1-2140	Aset Tetap	Akumulasi
1-2150	Aset Tetap	Mesin
1-2160	Aset Tetap	Akumulasi
1-2170	Aset Tetap	Peralatan
1-2180	Aset Tetap	Akumulasi
2-1000	Kewajiban Lancar	Kewajiban
2-1100	Kewajiban Lancar	Utang Usa
2-1200	Kewajiban Lancar	Utang Gaj
2-2000	Kewajiban Jangka Panjang	Kewajiban
2-2100	Kewajiban Jangka Panjang	Utang Bar
3-1000	Ekuivalen	Ekuivalen
3-1100	Ekuivalen	Mutual Pa

Fig. 17. Account Registration Form



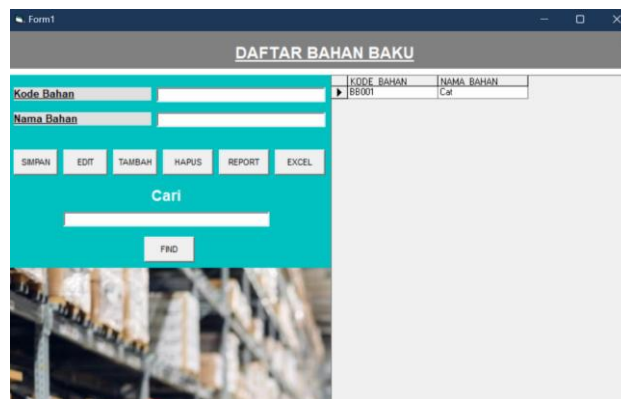
KODE AKUN	NAMA AKUN	SALDO AWAL	POSISI
1-1000	Aktiva Lancar	0	Debit
1-1100	Kas	0	Debit
1-1200	Kas di Bank	0	Debit
1-1300	Piutang Usaha	0	Debit
1-1400	Cadangan Kerugian Piutang	0	Kredit
1-1500	Penlengkapan	0	Debit
1-1600	Sedaaan Bahan Baku	0	Debit
1-1700	Sedaaan Barang dalam P	0	Debit
1-1800	Sedaaan Barang Jadi-C&D	0	Debit
1-2000	Aktiva Tetap	0	Debit
1-2100	Tanah	0	Debit
1-2110	Bangunan	0	Debit
1-2120	Akumulasi Penyusutan	0	Kredit
1-2130	Kendaraan	0	Debit
1-2140	Akumulasi Penyusutan	0	Kredit
1-2150	Mesin	0	Debit
1-2160	Akumulasi Penyusutan	0	Kredit
1-2170	Peralatan	0	Debit
1-2180	Akumulasi Penyusutan	0	Kredit
2-1000	Kewajiban Lancar	0	Kredit
2-1100	Utang Usaha	0	Kredit
2-1200	Utang Gaj	0	Kredit

Fig. 18. Initial Balance Form




PERIODE	MULAI	BERAKHIR
2	01/04/2024	30/06/2024
1	01/01/2024	31/03/2024

Fig. 19. Accounting Period Form




KODE BAHAN	NAMA BAHAN
66001	C&D

Fig. 20. Raw Material List Form



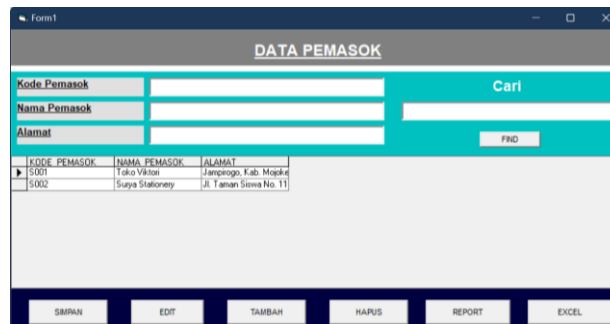
KODE LAYANAN JASA	NAMA LAYANAN JASA	HARGA	PER
L001	Finishing Kertas Dugem	150	Pack
L002	Finishing Buku Cover	350	Buah
L003	Finishing Buku Spinal	350	Buah
L004	Membuat Buku Kuitansi	200	Buah
L005	Membuat Buku Padline	200	Buah
L006	Membuat Buku Teller	150	Buah
L007	Membuat Buku Gambar	200	Buah
L008	Cetak Kardus Sepatu, S1	200	Buah
L009	Cetak Kardus Sepatu, S2	200	Buah
L010	Cetak Kardus Sepatu, S3	200	Buah
L011	Cetak Kardus Sepatu, S4	200	Buah

Fig. 21. Service Type Form



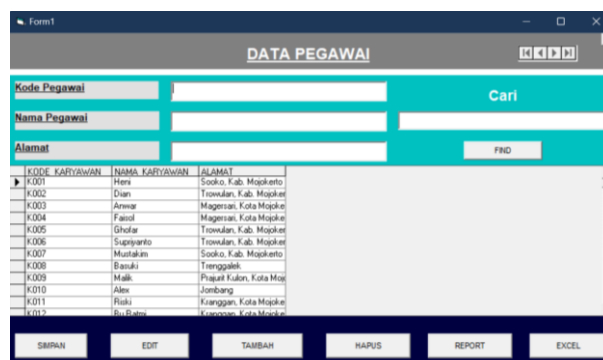
KODE PELANGGAN	NAMA PELANGGAN	ALAMAT
C001	PT Jawi Kima	Jl. Tol Surabaya - Mojok
C002	PT Cahaya Galang Sula	Jl. Paksiaran No. 19 Kd
C003	Pak Bintoro	Prajati Kulon, Kota Moj
C004	Pak Dikan	Mojosari, Kab. Mojoket
C005	Pak Ratu	Kepuncon, Kab. Mojoket
C006	Mar Benda	Mojosari, Kab. Mojoket
C007	Pak Harto	Ploong, Kab. Sidoarjo
C008	Pak Prayit	Mopung, Kab. Jomb
C009	Pak Sarone	Danggu, Kab. Mojoket
C010	Pak Pamali	Pekayon, Kota Mojoket
C011	Pak Hari	Surodinawan, Kota Moj
C012	Pak Sunarto	Pak, Kab. Jombang

Fig. 22. Customer Data Form



KODE PEMASOK	NAMA PEMASOK	ALAMAT
S001	Toko Vikton	Jangogo, Kab. Mojok
S002	Surya Stationery	Jl. Taman Siswa No. 11

Fig. 23. Supplier Data Form



KODE KARYAWAN	NAMA KARYAWAN	ALAMAT
K001	Hani	Sooko, Kab. Mojoket
K002	Dian	Trowulan, Kab. Mojoket
K003	Amwar	Magersari, Kota Mojok
K004	Fandi	Magersari, Kota Mojok
K005	Ghinda	Trowulan, Kab. Mojoket
K006	Suprianto	Trowulan, Kab. Mojoket
K007	Mustakin	Sooko, Kab. Mojoket
K008	Banaki	Tenggala
K009	Maki	Prajati Kulon, Kota Moj
K010	Alex	Jombang
K011	Riski	Kranggan, Kota Mojok
K012	Tri Bina	Kranggan, Kota Mojok

Fig. 24. Employee Data Form

In this study, a trial was conducted by completing a case study. Based on the result, it can be concluded that the financial statement preparation application developed using Visual Basic 6.0 functions effectively and generates accurate financial statements, making it feasible for practical implementation at PT. Mutiara Pesona Abadi. Validation tests conducted by media and subject matter experts yielded a score of 4.00, indicating that the application is suitable for use, with positive assessment of its performance and compliance with accounting standards. In addition, validation from three users resulted in an average score of 3.89, further supporting the application feasibility. The user questionnaire responses indicated that the application is user-friendly, increases

efficiency, and reduces operational costs, such as paper usage and manual calculations, demonstrating its superiority over manual methods.

Users also expressed their intention to continue using this application in the future, indicating the potential for the sustainable use of this accounting information system to improve the company's performance and efficiency. The decision to adapt the application strengthens its role in supporting improved operational sustainability at PT. Mutiara Pesona Abadi, in line with the primary objective of its development.

## V. CONCLUSION

The implementation of the financial report preparation application at PT. Mutiara Pesona Abadi has positively impacted the efficiency and effectiveness of the company's accounting process. The application has been validated by both media experts and subject matter experts. It is capable of generating accurate and up-to-date financial reports, thereby facilitating informed decision-making. Although users initially encountered difficulties, they eventually adapted and found that the application was more practical than the manual method. In addition, the application contributes to reducing operational costs, such as paper usage and the time required to complete accounting records. Furthermore, its use supports sustainability practices in companies by minimizing the reliance on physical resources such as paper and energy. The users' intention to continue using the application in the future reflects an awareness of the importance of adopting environmentally friendly and sustainable technology.

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