

# Design of Accounting Information System and Financial Reports Based on Visual Basic 6.0 at Islamic Elementary School Salafiyah 03 Singosari

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*Abstract*—This study aims to design an accounting information system and financial reports based on Visual Basic 6.0 at SDI Salafiyah 03 Singosari, in accordance with ISAK No.335 (Interpretation of Financial Accounting Standards). The research method employed is research and development (R&D), with data collected through interviews and documentation. The results indicate that the system can generate comprehensive income statements and statements of financial position. The system simplifies and accelerates the recording and preparation of financial reports, improves data accuracy, and minimizes recording errors. It is recommended that researchers develop a more comprehensive system with sophisticated database integration to support school operational activities and generate more complete financial report outputs.

*Keywords:* *accounting information system, financial statements, ISAK No. 335, visual basic 6.0.*

## I. INTRODUCTION

The rapid advancement of information technology has significantly influenced various aspects of life, including financial reporting in non-profit sectors such as educational institutions. These entities, which operate not for profit but to serve society, are expected to provide transparent financial statements to ensure accountability [2]. Non-profit organizations adhere to specific financial guidelines, notably ISAK No. 335, which governs the structure of their financial statements. These statements are intended to provide relevant information to stakeholders, including donors and creditors, ensuring that the financial activities of the organization are accurately recorded and reported [4].

ISAK No. 335, which became effective on January 1, 2020, aims to provide users of non-profit financial reports with comprehensive insights into the economic activities of these entities [5]. An update announced by IAI in February 2024 stated that the numbering system of SAK (Indonesian Financial Accounting Standards) would align more closely with IFRS (International Financial Reporting Standards). This change, effective on January 1, 2025, introduces a three-digit numbering system for SAK, with ISAK No. 35 renumbered as ISAK No. 335 to reflect the new structure [4].

An Accounting Information System (AIS) is designed to collect, document, store, and process data to produce useful information for decision-makers. Its components include internal controls, security measures, data, software, procedures and instructions, personnel, and information technology infrastructure [6]. According to the Financial Accounting Standards Board (2018), a non-profit entity is one that obtains the necessary resources to carry out its operations [4]. Starting January 1, 2024, the numbering of Indonesian Financial Accounting Standards (SAK) will adopt a three-digit system, aligning with IFRS Accounting Standards. The first digit will

indicate the source: 1 for IFRS and IFRIC (International Financial Reporting Interpretations Committee), 2 for IAS (International Accounting Standards) and SIC (Standing Interpretations Committee), 3 for local PSAK/ISAK, and 4 for sharia PSAK/ISAK. The second and third digits will correspond to the relevant IFRS or local standard. As a result, ISAK No. 35 will become ISAK No. 335, with the first digit reflecting its local status and the last two digits referencing ISAK No. 35 on financial statement presentation for non-profit entities, effective on January 1, 2025 [4].

Educational institutions, both public and private, fall under the category of non-profit organizations [9]. These institutions are responsible for nurturing individual potential and providing the skills and knowledge necessary for a better future. Despite their non-profit status, they are required to prepare financial statements, often limited to simple cash flow reports. However, financial reporting based on ISAK No. 335 remains uncommon among educational institutions in Indonesia, leading to issues of accountability and transparency. This lack of standardized reporting hinders stakeholders' ability to compare financial statements across institutions [1].

Many educational institutions still rely on manual systems, using spreadsheets or notebooks to manage their finances. This approach is inefficient and prone to discrepancies in financial reporting. The growing importance of computerized systems in financial management is evident, with educational institutions increasingly adopting software such as Microsoft Access to streamline financial reporting. Microsoft Access is a versatile tool that supports data management and the creation of financial reports [8]. When integrated with Microsoft Visual Basic, known for its user-friendliness and ability to process large volumes of data, these tools can significantly improve the accuracy and efficiency of financial reporting [3].

SDI Salafiyah 03 Singosari, a non-profit educational institution, currently uses manual bookkeeping methods that do not comply with ISAK No. 335. This reliance on outdated processes can lead to inconsistencies in financial reporting and hinder accountability. The institution recognizes the need for more efficient and standardized financial reporting, which can be achieved through the implementation of software solutions such as Microsoft Access and Visual Basic. In response to these challenges, the author intends to develop a financial reporting system for SDI Salafiyah 03 Singosari using Microsoft Access and Visual Basic, in accordance with ISAK No. 335. This system aims to improve the financial department's ability to manage and organize data, enhancing both the efficiency and transparency of the school's financial operations.

## II. RESEARCH METHOD

Research and Development (R&D) involves creating or improving products. R&D is a method for developing unique products and evaluating their effectiveness [7], while Zakariah, Afriani, and Zakariah (2020) describe it as a series of steps for product development or enhancement [10]. This research uses Visual Basic 6.0 to develop a financial reporting application. Primary data includes cash and non-cash transactions, while secondary data consists of SDI Salafiyah 03 Singosari's financial statements. Data were gathered through interviews and documentation. System analysis is crucial for building effective database-oriented applications, such as Microsoft Visual Basic.

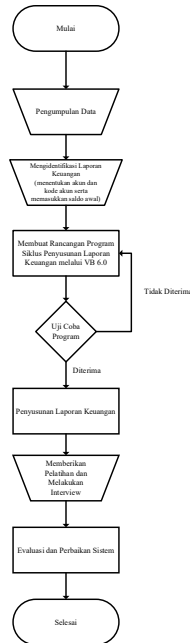


Fig. 1. Development Procedure

### III. RESULT AND DISCUSSION

#### A. Manual System Overview

Before adopting the Visual Basic 6.0-based Accounting Information System (AIS), SDI Salafiyah 03 Singosari managed its finances manually using ledgers and spreadsheets. All financial transactions were recorded by the treasurer, who manually entered daily data and created financial reports. This process required high precision and often involved assistance from administrative staff; however, errors and delays were common due to manual entry.

#### B. Challenges

The manual system faced significant challenges, including frequent errors in recording transactions and data duplication. These mistakes led to inaccuracies and confusion in the financial reports, necessitating additional time for correction. The process of producing timely reports was also inefficient, causing delays in monthly or annual reports, which hindered decision-making.

#### C. System Implementation

The implementation of the new AIS began with a needs analysis to identify current challenges and the desired features. After designing the system's database, user interface, and workflow, development was carried out using Visual Basic 6.0. Key features included transaction recording, journal entries, and financial reporting. Following development, the system was tested, and user training was conducted to ensure smooth operation.

#### D. System Features and Functions

The new Visual Basic 6.0-based system incorporates several key features that streamline the implementation of Accounting Information Systems (AIS) and financial reporting in accordance with ISAK No. 335. The main components of the system are summarized below:

- 1) Key Features :  
The system enables efficient financial and administrative record-keeping, management, and reporting, ensuring accuracy and ease of use.
- 2) Settings :  
The settings menu provides flexibility in defining the accounting period, making it adaptable to various reporting needs.
- 3) Data Input :  
Users can record and manage essential accounting and administrative data through the data input menu, ensuring comprehensive data collection.
- 4) Transactions :

This feature facilitates the recording of both cash and non-cash transactions, including receipts, expenditures, and necessary adjustments.

- 5) Journal :  
The journal menu simplifies the process of entering accounting transactions, ensuring accurate bookkeeping.
- 6) Financial Report :  
The financial report menu enables users to generate financial statements that comply with ISAK No. 335 standards, improving transparency and accuracy.



Fig. 2. Login Form



Fig. 3. Admin Main Menu



Fig. 4. User Main Menu



Fig. 5. Treasurer Main Menu





**DETAIL PENERIMAAN SPP**

Cari Nama Siswa

Isi Detail SPP

No Transaksi: ISPP23-1  
 Tanggal: 11/01/2023  
 Kode Siswa: S001  
 Nama Siswa: ABDUL HAMID TRY GAT  
 Kelas: 3  
 Bayar Bulan: Januari  
 Jumlah: 50000  
 Periode: 2023

NO. TRANSAKSI	TANGGAL	EXP. STRUKA	NEW STRUKA	DEKAS
ISPP23-1	11/01/2023	S001	ABDUL HAMID TRY GAT	2
ISPP23-2	11/01/2023	S001	ABDUL HAMID TRY GAT	2
ISPP23-3	11/01/2023	S001	ABDUL HAMID TRY GAT	2
ISPP23-4	11/01/2023	S001	ABDUL HAMID TRY GAT	2
ISPP23-5	11/01/2023	S001	ABDUL HAMID TRY GAT	2
ISPP23-6	11/01/2023	S001	ABDUL HAMID TRY GAT	2
ISPP23-7	11/01/2023	S001	ABDUL HAMID TRY GAT	2
ISPP23-8	11/01/2023	S001	ABDUL HAMID TRY GAT	2
ISPP23-9	11/01/2023	S001	ABDUL HAMID TRY GAT	2
ISPP23-10	11/01/2023	S001	ABDUL HAMID TRY GAT	2
ISPP23-11	11/01/2023	S001	ABDUL HAMID TRY GAT	2
ISPP23-12	11/01/2023	S001	ABDUL HAMID TRY GAT	2
ISPP23-13	11/01/2023	S001	ABDUL HAMID TRY GAT	2
ISPP23-14	11/01/2023	S001	ABDUL HAMID TRY GAT	2
ISPP23-15	11/01/2023	S001	ABDUL HAMID TRY GAT	2
ISPP23-16	11/01/2023	S001	ABDUL HAMID TRY GAT	2
ISPP23-17	11/01/2023	S001	ABDUL HAMID TRY GAT	2
ISPP23-18	11/01/2023	S001	ABDUL HAMID TRY GAT	2
ISPP23-19	11/01/2023	S001	ABDUL HAMID TRY GAT	2
ISPP23-20	11/01/2023	S001	ABDUL HAMID TRY GAT	2

Total SPP: 60750000

Buttons: Add, Save, Delete, Report, Print

Fig. 11. SPP Detail Receipt Form



**PENERIMAAN DANA BOS**

Cari No Transaksi

Isi Transaksi Dana BOS

Kode Transaksi: DB023-1  
 Tanggal: 30/01/2023  
 Jumlah: 76475000  
 Periode: 2023

NO. TRANSAKSI	TANGGAL	EXP. STRUKA	NEW STRUKA	DEKAS
DB023-1	30/01/2023	DB023-1		2023

Total Dana Bos: 152950000

Buttons: Add, Save, Delete, Report, Print

Fig. 12. Boss Fund Receipt Form



**TRANSAKSI PENERIMAAN SUMBANGAN**

Cari No Transaksi

Isi Transaksi Sumbangan

No Transaksi: IS023-1  
 Tanggal: 25/03/2023  
 Penorokan Dari: Bu Rai  
 Jenis Penorokan: KAS NON TUNJAI  
 Tipe: KAS/REKIBALAJAN  
 Jumlah: 10000000  
 Periode: 2023

NO. TRANSAKSI	TANGGAL	EXP. STRUKA	NEW STRUKA	DEKAS
IS023-1	25/03/2023	IS023-1		2023

Total Penorokan Sumbangan: 100000000

Buttons: Add, Save, Delete, Report, Print

Fig. 13. Donation Receipt Form



**TRANSAKSI PENERIMAAN UMUM**

Cari No Transaksi

Isi Transaksi Penerimaan Umum

No Transaksi: TKM023-1  
 Tanggal: 14/07/2023  
 Keterangan: Daftar Uang Kotas 1  
 Jenis Penorokan: KAS NON TUNJAI  
 Penorokan: PENERIMAAN LAIN DP  
 Jumlah: 10000000  
 Periode: 2023

NO. TRANSAKSI	TANGGAL	EXP. STRUKA	NEW STRUKA	DEKAS
TKM023-1	14/07/2023	TKM023-1		2023
TKM023-2	14/07/2023	TKM023-2		2023
TKM023-3	14/07/2023	TKM023-3		2023

Total Penorokan Umum: 100250000

Buttons: Add, Save, Delete, Report, Print

Fig. 14. General Admission Form



**DETAIL PEMBAYARAN GAJI**


Isi Detail Pembayaran Gaji

No Transaksi: TP021-1  
Tanggal: 31/01/2023  
Kode Gaji: 0010  
Nama Gaji: SITI KHUSNUL KHOTTI  
Status: HONORER  
Bulan: Januari  
Gaji Pokok: 750000  
Tunjangan: 0  
Total Gaji: 750000

NO. TRANSAKSI	TANGGAL	NO. GIBU	NM. GIBU	STATUS
TP021-1	31/01/2023	5881	USUPYANA	HONORER
TP021-2	31/01/2023	5882	NEHA PRADITYA SUKONORER	HONORER
TP021-3	31/01/2023	5883	SUBARJATI	HONORER
TP021-4	31/01/2023	5884	PUTRIAN	HONORER
TP021-5	31/01/2023	5885	M. ZAHAL ABDEL KHALID HONORER	HONORER
TP021-6	31/01/2023	5886	PRATIYUKA WATI	HONORER

Total: 525000

Fig. 15. Salary Payment Detail Form



**PENGELUARAN UMUM**

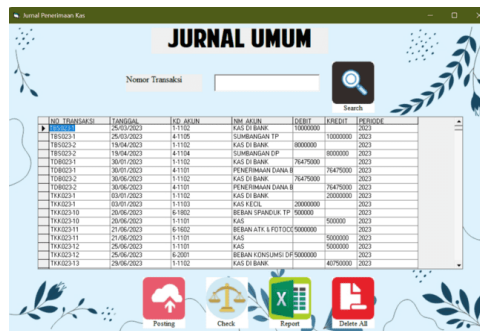
Isi Transaksi Pengeluaran Umum

No Transaksi: TK0021-1  
Tanggal: 03/01/2023  
Keterangan: Pengisian Dana Kas Kecil  
Pengeluaran: KAS KECIL  
Sistem Pembayaran: KAS NON TUNJAI  
Jumlah: 20000000  
Periode: 2023

NO. TRANSAKSI	TANGGAL	DESKRIPSI	DEBIT	KREDIT	PERIODE
TK0021-1	03/01/2023	Saluran Pengeluaran BEBAN SPANDUK TP	5000000	2023	
TK0021-11	21/06/2023	PC Scan L&S	8000000	2023	
TK0021-12	25/06/2023	Konsumsi Plastik Cuci BEBAN KONSUMSI DPKAS TUNJ	76479000	2023	
TK0021-13	28/06/2023	Konsumsi Plastik Cuci BEBAN KONSUMSI DPKAS TUNJ	76479000	2023	
TK0021-14	08/07/2023	Dokumen Kerja Pengisian BEBAN DEGRADASI TPKAS NON	20000000	2023	
TK0021-15	10/07/2023	Pelatihan Faculty Self-BEBAN PERUBAHAN BELAS NON	5000000	2023	
TK0021-16	12/07/2023	Dokumen Kerja Gede BEBAN DEGRADASI DPKAS NON	5000000	2023	
TK0021-17	12/07/2023	Acara SP	5000000	2023	
TK0021-18	15/07/2023	Acara Perencanaan Peng BEBAN ACARA DP	5000000	2023	
TK0021-19	17/08/2023	Pelatihan Virtual Group BEBAN PELATIHAN DPKAS TUNJ	5000000	2023	
TK0021-20	20/07/2023	Link dan T espon BEBAN LISTRIK AIR	5000000	2023	
TK0021-21	20/08/2023	Pengembangan Diurnal BEBAN P ESTRIKAL DPKAS NON	40790000	2023	
TK0021-22	10/09/2023	Konsumsi Pajut Ruler	40790000	2023	
TK0021-23	10/09/2023	Makanan	40790000	2023	

Total Pengeluaran Umum: 3221700000

Fig. 16. General or Other Expenses Form



**JURNAL UMUM**

Isi Transaksi

NO. TRANSAKSI	TANGGAL	NO. AKUN	NM. AKUN	DEBIT	KREDIT	PERIODE
TK0021-1	25/03/2023	1-1102	MAS DI BANK	50000000	2023	
TK0021-2	25/03/2023	4-1106	LIANGKARAN TP	50000000	2023	
TK0021-3	19/04/2023	1-1102	MAS DI BANK	8000000	2023	
TK0021-4	19/04/2023	4-1104	LIANGKARAN DP	8000000	2023	
TK0021-5	30/07/2023	1-1102	MAS DI BANK	76479000	2023	
TK0021-6	30/07/2023	4-1102	PEREMBAHAN DUKAN B	76479000	2023	
TK0021-7	30/06/2023	1-1102	MAS DI BANK	76479000	2023	
TK0021-8	30/06/2023	4-1102	PEREMBAHAN DUKAN B	76479000	2023	
TK0021-9	03/07/2023	1-1102	MAS DI BANK	20000000	2023	
TK0021-10	03/07/2023	1-1102	MAS DI BANK	5000000	2023	
TK0021-11	20/06/2023	4-1102	BEBAN SPANDUK TP	5000000	2023	
TK0021-12	21/06/2023	1-1101	MAS	5000000	2023	
TK0021-13	21/06/2023	4-1102	BEBAN ATK L FOTOCO	8000000	2023	
TK0021-14	21/06/2023	1-1101	MAS	5000000	2023	
TK0021-15	25/06/2023	1-1101	MAS	5000000	2023	
TK0021-16	25/06/2023	4-3001	BEBAN KONSUMSI DP	50000000	2023	
TK0021-17	25/06/2023	1-1102	MAS DI BANK	40790000	2023	

Fig. 17. General Journal Form

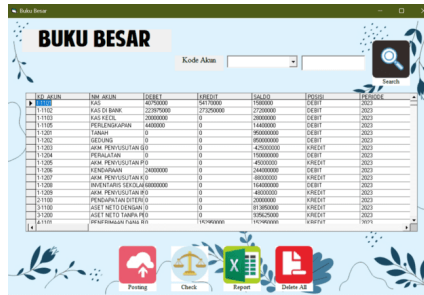


**JURNAL PENYESUAIAN**

Isi Transaksi

NO. TRANSAKSI	TANGGAL	NO. AKUN	NM. AKUN	DEBIT	KREDIT	PERIODE
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Fig. 18. Adjustment Journal Form



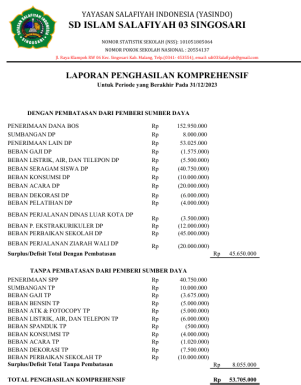
NO. URUT	NO. BUKU	DEBIT	KREDIT	DEBIT	KREDIT	PERIODE
1110	KAS & DI BANK	2500000	5470000	7000000	0	2023
1110	KAS KECIL	2000000	2700000	2000000	0	2023
1110	PERUSAHAAN	1400000	0	1400000	0	2023
1120	TUNJAI	0	9000000	0	9000000	2023
1200	SIKUTAN	0	0	0	0	2023
1200	JAM PENYUSUTAN	0	0	4200000	0	2023
1200	PERALATAN	0	0	7000000	0	2023
1200	JAM PENYUSUTAN	0	0	4000000	0	2023
1200	PENDANAAN	2400000	0	0	0	2023
1200	JAM PENYUSUTAN	0	0	8000000	0	2023
1200	JAM PENYUSUTAN	0	0	1400000	0	2023
1200	JAM PENYUSUTAN	0	0	4000000	0	2023
1200	PENYUSUTAN PERALATAN	0	0	3000000	0	2023
1200	JAM PENYUSUTAN	0	0	4000000	0	2023
1200	PENYUSUTAN PERALATAN	0	0	3000000	0	2023
1200	JAM PENYUSUTAN	0	0	31900000	0	2023
1200	JAM PENYUSUTAN	0	0	37000000	0	2023
1200	JAM PENYUSUTAN	0	0	10400000	0	2023
1200	JAM PENYUSUTAN	0	0	10400000	0	2023

Fig. 19. Ledger Form



NO. URUT	Uraian	Periode	Periode	Periode
1	PENYUSUTAN PERALATAN	1000000	1000000	2023
2	PENYUSUTAN PERALATAN	1000000	1000000	2023
3	PENYUSUTAN PERALATAN	1000000	1000000	2023
4	PENYUSUTAN PERALATAN	1000000	1000000	2023
5	PENYUSUTAN PERALATAN	1000000	1000000	2023
6	PENYUSUTAN PERALATAN	1000000	1000000	2023
7	PENYUSUTAN PERALATAN	1000000	1000000	2023
8	PENYUSUTAN PERALATAN	1000000	1000000	2023
9	PENYUSUTAN PERALATAN	1000000	1000000	2023
10	PENYUSUTAN PERALATAN	1000000	1000000	2023
11	PENYUSUTAN PERALATAN	1000000	1000000	2023
12	PENYUSUTAN PERALATAN	1000000	1000000	2023
13	PENYUSUTAN PERALATAN	1000000	1000000	2023
14	PENYUSUTAN PERALATAN	1000000	1000000	2023
15	PENYUSUTAN PERALATAN	1000000	1000000	2023
16	PENYUSUTAN PERALATAN	1000000	1000000	2023
17	PENYUSUTAN PERALATAN	1000000	1000000	2023
18	PENYUSUTAN PERALATAN	1000000	1000000	2023
19	PENYUSUTAN PERALATAN	1000000	1000000	2023
20	PENYUSUTAN PERALATAN	1000000	1000000	2023

Fig. 20. Comprehensive Income Statement Form



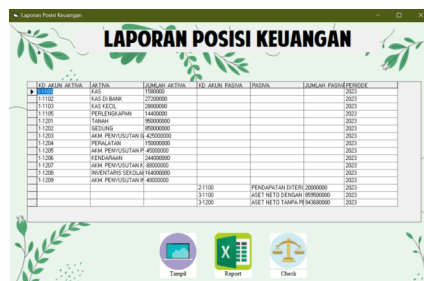
**YAYASAN SALAFIYAH INDONESIA (YASINDO)**  
**SD ISLAM SALAFIYAH 03 SINGOSARI**

Alamat: Jl. Raya Singosari, Singosari, Kabupaten Singosari, Jawa Timur 61051  
Nomor Pokok Perusahaan: 0151137

**LAPORAN PENGHASILAN KOMPREHENSIF**  
Untuk Periode yang Berakhir Pada 31/12/2023

Uraian	Periode	Periode	Periode
<b>BENGAH PEMBATASAN DARI PEMBERI SUMBER DAYA</b>			
PENYUSUTAN PERALATAN	Rp. 152.900.000		
SUMBANGAN DP	Rp. 4.000.000		
PENYUSUTAN PERALATAN	Rp. 53.823.000		
PENYUSUTAN PERALATAN	Rp. 1.573.000		
BEBAN LISTRIK, AIR, DAN TELEPON DP	Rp. 0.500.000		
BEBAN SERVISAN SOKET DP	Rp. 405.700.000		
BEBAN KONSUMSI DP	Rp. 10.000.000		
BEBAN SUKSES DP	Rp. 20.000.000		
BEBAN DEKORASI DP	Rp. 0.000.000		
BEBAN PERALATAN DP	Rp. 48.000.000		
BEBAN PERALATAN DP	Rp. 4.000.000		
BEBAN P. EKSTRAKURIKULER DP	Rp. 12.000.000		
BEBAN PERALATAN SEKOLAH DP	Rp. 45.000.000		
BEBAN PERALATAN ZAKAH WALI DP	Rp. 20.000.000		
<b>Surplus/Defisit Total Dengan Pembatasan</b>	<b>Rp. 43.650.000</b>		
<b>TANPA PEMBATASAN DARI PEMBERI SUMBER DAYA</b>			
PENYUSUTAN PERALATAN	Rp. 40.750.000		
SUMBANGAN DP	Rp. 0.000.000		
BEBAN GASTRI	Rp. 1.473.000		
BEBAN BENSIN TP	Rp. 5.000.000		
BEBAN SIK, R. & FOTOCOPI TP	Rp. 5.000.000		
BEBAN LISTRIK, AIR, DAN TELEPON TP	Rp. 0.000.000		
BEBAN PRINTER TP	Rp. 0.000.000		
BEBAN KONSUMSI TP	Rp. 4.000.000		
BEBAN SUKSES TP	Rp. 11.820.000		
BEBAN DEKORASI TP	Rp. 17.000.000		
BEBAN PERALATAN SEKOLAH TP	Rp. 10.000.000		
<b>Surplus/Defisit Total Tanpa Pembatasan</b>	<b>Rp. 8.652.000</b>		
<b>TOTAL PENGHASILAN KOMPREHENSIF</b>	<b>Rp. 52.302.000</b>		

Fig. 21. Excel Output of Comprehensive Income Statement



NO. URUT	Uraian	Periode	Periode	Periode
1	KAS & DI BANK	2500000	5470000	7000000
2	KAS KECIL	2000000	2700000	2000000
3	PERUSAHAAN	1400000	0	1400000
4	TUNJAI	0	9000000	0
5	SIKUTAN	0	0	0
6	JAM PENYUSUTAN	0	0	4200000
7	PERALATAN	0	0	7000000
8	JAM PENYUSUTAN	0	0	4000000
9	PENDANAAN	2400000	0	0
10	JAM PENYUSUTAN	0	0	8000000
11	PENYUSUTAN PERALATAN	0	0	3000000
12	JAM PENYUSUTAN	0	0	4000000
13	JAM PENYUSUTAN	0	0	31900000
14	JAM PENYUSUTAN	0	0	37000000
15	JAM PENYUSUTAN	0	0	10400000
16	JAM PENYUSUTAN	0	0	10400000

Fig. 22. Statement of Financial Position Form

  
 YAYASAN SALAFIYAH INDONESIA (YASINDO)  
**SD ISLAM SALAFIYAH 03 SINGOSARI**  

 NOMOR STATISTIK SEKOLAH (SSS): 10185180164  
 NOMOR PEROK SEKOLAH NASIONAL: 20554137  
 Jl. Raya Mampang B/P 01, Kec. Dugampet Kab. Wajoang, Telp. 0411-413751, email: sd03salafiyah@gmail.com

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**LAPORAN POSISI KEUANGAN**  
 Periode: 31/12/2023

KODE	NAMA AKUN	JUMLAH	
<b>AKTIVA</b>			
<b>Aktiva Lancar</b>			
1-1101	KAS	Rp. 1.500.000	
1-1102	KAS DI BANK	Rp. 27.200.000	
1-1103	KAS KECIL	Rp. 20.000.000	
1-1104	PURUSKAPAN	Rp. 14.400.000	
	<b>Total</b>		<b>Rp. 71.100.000</b>
<b>Aktiva Tidak Lancar</b>			
1-1201	TANAH	Rp. 950.000.000	
1-1202	GEDUNG	Rp. 850.000.000	
1-1203	AKM. PENYUSUTAN GEDUNG	Rp. (425.000.000)	
1-1204	PERALATAN	Rp. 150.000.000	
1-1205	AKM. PENYUSUTAN PERALATAN	Rp. (45.000.000)	
1-1206	KENDARAAN	Rp. 244.000.000	
1-1207	AKM. PENYUSUTAN KENDARAAN	Rp. (80.000.000)	
1-1208	INVENTARIS SEKOLAH	Rp. 164.000.000	
1-1209	AKM. PENYUSUTAN INVENTARIS SEKOLAH	Rp. (48.000.000)	
	<b>Total</b>	<b>Rp. 1.752.000.000</b>	<b>Rp. 1.823.100.000</b>
<b>PASIVA</b>			
<b>Liabilitas</b>			
2-1100	PENYALAFAN DITERIMA DIMURKA	Rp. 20.000.000	
	<b>Total</b>		<b>Rp. 20.000.000</b>
<b>Aset Neto</b>			
3-1100	ASET NETO DENGAN PEMBATASAN	Rp. 855.500.000	
3-1200	ASET NETO TANPA PEMBATASAN	Rp. 943.600.000	
	<b>Total</b>	<b>Rp. 1.800.100.000</b>	<b>Rp. 1.823.100.000</b>
<b>Total Pasiva</b>			

Fig. 23. Excel Output Statement of Financial Position

### E. User Feedback

Users responded positively to the new system, praising its user-friendly interface and significant improvements in efficiency. The automation features reduced errors and shortened the time required for financial report preparation. Users also appreciated additional administrative features and real-time financial monitoring. Suggested improvements included adding a forgotten password feature and a dashboard for better overview access.

### V. CONCLUSION

The implementation of the Visual Basic 6.0-based Accounting Information System (AIS) at SDI Salafiyah 03 Singosari proved both effective and efficient. It enables faster, more accurate financial reporting compared to manual methods, while enhancing transparency and accountability in financial management. Users, such as the treasurer and principal, can monitor transactions in real-time, facilitating strategic decision-making. The system's user-friendly interface and automation features reduce errors in transaction recording, making administrative tasks more efficient. Financial reports that once took days to prepare can now be completed in hours, saving time and effort.

However, further development is needed to integrate additional modules, especially for data security and dashboard features, to better meet user needs and protect sensitive financial information. Future research should explore other technologies, such as web-based or mobile applications, for school financial management, expanding on the output and functionality of the financial reports. These improvements could help SDI Salafiyah 03 Singosari enhance its financial management processes and inspire further innovative research in educational finance.

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