

# DESIGN OF ACTIVITY STATEMENT ACCOUNTING INFORMATION SYSTEM BADAN LAYANAN UMUM BALAI BESAR BAHAN DAN BARANG TEKNIK (B4T) USING MICROSOFT VISUAL BASIC 2005 AND MYSQL BASED CLIENT SERVER

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## **Abstract**

*Activity Report in BLU-B4T is the focus of this research. Recording the activity report in the company is not accordance with the accounting standards, and still simple, using Microsoft Excel. Based on these problems, the authors take the title "Design Of Activity Statment Accounting Information System Badan Layanan Umum Balai Besar Bahan Dan Barang Teknik (B4T) Using Microsoft Visual Basic 2005 And MySql Based Client Server".*

*The author purpose in this research is to assist companies in making the statements that have been integrated by the system in order to more effectively and efficiently. The method used is descriptive. Data collection techniques that I use are included in the data collection techniques interview, observation, and literature are designed based on the design framework of primary data/secondary using a type of basic research. Model of the development of the system that I use is a waterfall. Accounting information system design used is the context diagram, data flow diagram, data dictionary, flowchart, normalization and ERD.*

*Application of Accounting Information System Design Statement is expected to process the transaction nicely data, have been computerized. Output of the program include: General Journal, General Ledger and Statement of Activities.*

**Keywords:** *Design, Application, Activity Report.*

## **1. Introduction**

### **A. Background**

Today's Information Technology (IT) is necessary for the agency/company even for all those whose IT is to get the information quickly, accurate

and relevant. As has been said above, note that transaction activity in the financial statements of an agency/company needed work must be fast, accurate and relevant. Quickly which means the information or the outputs should match the allotted time. Meaning relevant information or the output as benefits for the wearer. Accurately which means the output produced or the information is free from mistakes and not biased and is leading.

Information systems needed by the agency/company as a tool to organize, identify, measure, record, and save the financial information is one of Accounting Information Systems. Given this expected Accounting Information Systems Agency/Company in processing transactions and the resulting information can be more efficient.

Author in compiling this report takes the theme of the accounting information system design activity reports. The author takes the theme as it relates to the field of expertise is the author of computerized accounting, so I'm going to make software for report generation activities that can later be used by companies/agencies.

Company/ Institution that I researched was Badan Layanan Umum Balai Besar Bahan dan Barang Teknik (BLU-B4T) is addressed at Jl. Sangkuriang No 14 Bandung 40135. Balai Besar Bahan dan Barang Teknik (B4T) Bandung is one of the BLU (Public Service Board) units within the government agency engaged in the field of service to the public. Services contained on BLU-B4T include materials testing and engineering goods, calibration, inspection techniques, failure analysis, training techniques, certification, standard setting, research and development, engineering and consulting.

Balai Besar Bahan Dan Barang Teknik (B4T) not apply Financial Accounting Standards (SAK) in preparing financial statements. Activities in the reporting process activity in BLU-B4T no accounting and information systems are still very simple, is by using Microsoft Excel where when the input data

will still likely many errors, recording was not effective and efficient, but it has not been flowing the document there is a link between parts one with the other parts.

The author conducted research starts from the month of November 2012 until the author graduated from college. Section six aimed by the author is the Head of Subdivision and finance related activities in the reporting process. Related to this author intends to design an accounting information system activity reports using Microsoft Visual Basic 2005, which aims to facilitate the Agency / Company in the relevant activity reporting and reducing errors for people who deal in financial reporting.

Based on the above, authors interested in taking title **“DESIGN OF ACTIVITY STATEMENT ACCOUNTING INFORMATION SYSTEM BADAN LAYANAN UMUM BALAI BESAR BAHAN DAN BARANG TEKNIK (B4T) USING MICROSOFT VISUAL BASIC 2005 AND MYSQL BASED CLIENT SERVER”**.

## B. Problem Identification

Based on the background of the problems that have been formulated author can describe the problems as social tied with the following activity report:

- A. How Accounting Information System Activity Reports in London BLU-B4T.
- B. How Accounting Information System Design Activity Report on BLU-Bandung B4T use with Microsoft Visual Basic 2005 and MySQL as the database.

## C. Limitation

As for the extent of the problem in the Design of accountancy Information Systems Activity Report and a comparison with previous research with problem definition accountancy Information System Design of Cash Flows, is as follows:

- A. Information Systems Financial Statements of Cash Flow on BLU-B4T Bandung, the authors limit only on the part where the author conducted a study on the financial subsections, with respect to cash in flows and outflows. Accounting method on BLU-B4T use accrual - basic method.
- B. Design of accountancy Information Systems Financial Statement of Cash Flow on BLU-B4T using Microsoft Visual Basic 2008 Software and Database MySQL Server with Client-based process consists of a general journal, general ledger, financial statements and generate cash flow.

## D. Limitations researchers are now:

- A. Accounting Information Systems Activity Report on BLU-B4T Bandung, the authors limit only on the part where the author conducted a study on the financial subdivision, with respect to the activity report. Accounting method on BLU-B4T accrual - basic method. Authors restrict the accounts are processed in manufacturing activity report consists of Revenue Services results BLU-B4T services, revenues from the State Budget and Cost.
- B. Design of Accounting Information Systems Activity Report on BLU-B4T using Microsoft Visual Basic 2005 and MySQL Database Server with Client - based process consists of a general journal, general ledger, trial balance, adjusting entries, adjusted trial balance, work sheet and generate financial reports activity.

## E. Research Purpose and Objectives

### E.1. Research Purposes

The intent of the authors conducted this study was too broad in data relating to the Statement of Activities on BLU-B4T Bandung.

### E.2. Research Objectives

The purpose of the writer doing research on BLU-B4T Bandung as follows:

- A. To determine Accounting Information System Activity Reports in London BLU-B4T.
- B. To design the Statement of Accounting Information Systems at London BLU-B4T using Microsoft Visual Basic 2005 and MySQL as the database.

## 2. Theoretical Framework

### A. Designing

Making accounting information systems required the design of what will be made and what will be produced. Some experts say the design definition.

According to Bin Lad jamudin, Al-Bahra (2005:51) in his book Analysis and Design of Information Systems, stated that"

According to Azhar Susanto (2009:332) in his book entitled Management Information System Concept and Development, stated that"

### B. Accountancy Information Systems

According to Azhar Susanto (2009:142) in his book entitled Management Information Systems, states that:

According to Robert G. Murdick translated by Jogiyanto (2005:17) in his book Analysis and Design of Information Systems, states that:

Based on the above, the authors take the conclusion that the accounting information system is a system that works together to produce information relating to accounting or accounting processes.

### **C. Activity Report**

According to Indra Bastian (2008:112) in his book entitled *Accountancy Health*, stated that "laporan aktivitas mencakup organisasi secara keseluruhan dan menyajikan perubahan-perubahan jumlah aktiva bersih selama suatu periode".

Based on the above, the authors take the conclusion that the activity report is a report that presents the changes in net assets in a given period.

## **3. Research methods**

### **A. Analysis unit**

According to Sujoko Eferin, Stephen Hadi Darmaji, Yuliawati Tan (2008:70) in his book entitled *Methods of Accounting Research*, stated that "the unit of analysis is the smallest unit of the object, which possessed by researchers as the classification data collection".

### **B. Population**

According to Sujoko Eferin, Stephen Hadi Darmaji, Yuliawati Tan (2008:73-74) in his book entitled *Methods of Accounting Research*, stated that "populasi merupakan batas dari suatu obyek penelitian dan sekaligus merupakan batas bagi proses induksi (generalisasi) dari hasil penelitian yang bersangkutan". Understanding the sample is "bagian dari populasi (elemen) yang memenuhi syarat untuk dijadikan sebagai obyek penelitian".

According to Supriyati (2012:45) in his book entitled *Computerized Accounting Research Methodology*, stating that "populasi adalah objek atau subjek yang berada dalam satu wilayah dan memenuhi syarat tertentu berkaitan dengan masalah penelitian". Understanding the sample is "bagian dari populasi yang mempunyai ciri-ciri atau keadaan tertentu yang akan diteliti".

Based on the above, the authors take the conclusion that the whole of the population is the object item which we will carefully while the sample is a portion of the population which is the object for our research.

### **C. Object Research**

Object of research conducted by the author is describing the explanation of Accounting Information Systems Activity Reports in B4T is addressed at Jl. Sangkuriang No. 14 and devise a Statement of Accounting Information Systems using Microsoft Visual Basic 2005 and MySql Based Client Server.

### **D. Research Design**

According to Agus Purwanto and Erwan Dyah Sulistyastuti Ruth (2011:25) in his book *Quantitative Research Methods for Public Administration and Social Affairs*, stated that "desain penelitian adalah (research design) rencana tentang bagaimana suatu penelitian akan dilakukan".

According to Nazir Moch (2005:84) in his book *Research Methods*, stated that "desain penelitian adalah semua proses yang diperlukan dalam perencanaan dan pelaksanaan penelitian".

In this study the author used sign primary and secondary research, primary research and secondary meaning by Moch Nazir (2005:92) in his book *Research Methods*, stated that:

"Desain penelitian data primer dan data sekunder adalah desain pengumpulan data yang efisien dengan alat dan teknik serta karakteristik dari responden. Jika peneliti ingin menggunakan data sekunder, maka penulis harus mengadakan evaluasi terhadap sumber, keadaan data sekundernya dan juga si peneliti harus menerima limitasi-limitasi dari data tersebut".

### **E. Research Methods**

According to Hidayat Syarifudin (2002:33) in his book entitled *Research Methodology*, stated that "penelitian eksplanatoris adalah penelitian yang dilakukan dengan mengadakan percobaan dan penyempurnaan terhadap suatu sistem".

According to Nazir Moch (2005:54) in his book *Research Methods*, stated that "metode penelitian deskriptif yaitu suatu metode dalam meneliti status kelompok manusia, suatu objek, suatu set kondisi, suatu sistem pemikiran ataupun suatu kelas peristiwa pada masa sekarang". Metode Survei adalah penyelidikan yang diadakan untuk memperoleh fakta-fakta dari gejala-gejala yang ada dan mencari keterangan-keterangan secara faktual, baik tentang institusi sosial, ekonomi, atau politik dari suatu kelompok ataupun suatu daerah" (2005:56).

Based on the above, the authors take the conclusion that the explanatory research method is a method which is done by a system in order to enhance the work of previous researchers can more effectively and efficiently. Descriptive research method is a method of research that examines the conditions in the present. Survey method is a method of research that directly go into the field to find the facts relating to the title of the.

### **F. System Development Methodology**

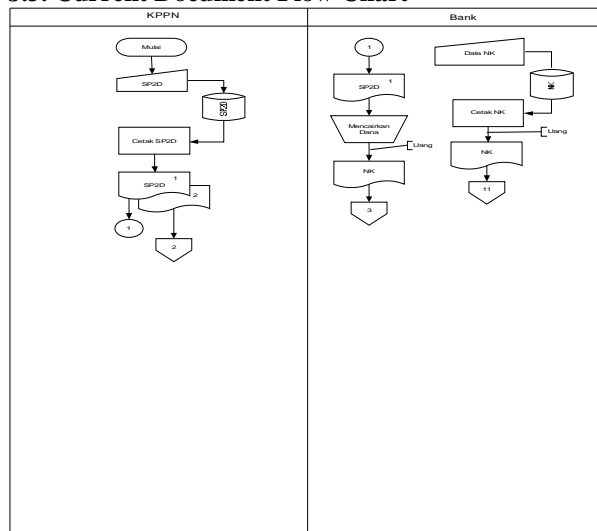
According to Tata Sutabri (2004:69) in his book entitled *Analysis of Information Openness* stated that "metodologi pengembangan sistem adalah metode-metode, prosedur-prosedur, konsep-konsep pekerjaan dan aturan-aturan untuk mengembangkan suatu sistem informasi".



## K. Discussion Data Flow Diagram of the Proposed

[illegible][illegible]

## K.2. Proposed Level 0 Diagram

[illegible]

II.69

### K.3. Flowchart of Proposed System

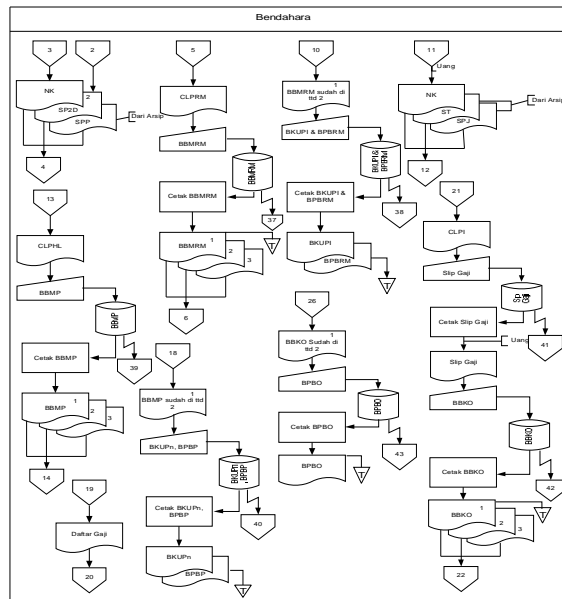


Figure 8. Flowchart of the Proposed System

### K.4. Proposed Entity Relationship Data

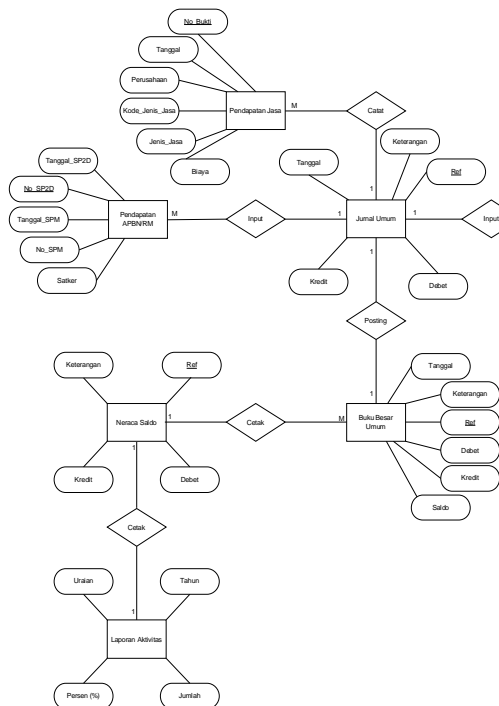


Figure 9. Proposed Entity Relationship Diagram

## L. Designing Programs Menu

### L.1. Program Menu Structure

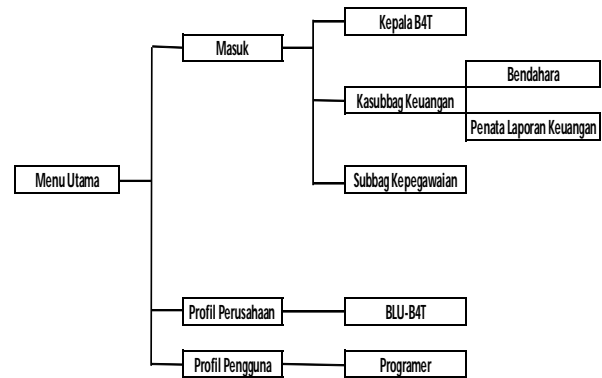


Figure 10. Proposed Program Menu Structure

### L.2. Display

BALAI BESAR BAHAN DAN BARANG TEKNIK Kementerian Perindustrian Republik Indonesia Jalan Sangkurang No 14 Bandung 4035 Bandung Telepon (022) 2504088 E-mail: info@b4t.go.id, www.b4t.go.id					
Balai Besar Bahan Dan Barang Teknik Jurnal Umum Periode 2013					
Tanggal	No_Bukti	Keterangan	Ref	Debet	Kredit
2013-01-10	BKM/Jasa/002	Kas BLU	1.1.1.1	Rp 2.000.000	Rp 0
		Pendapatan Jasa	4.1.1.1	Rp 0	Rp 2.000.000
2013-02-20	BKM/Jasa/003	Kas BLU	1.1.1.1	Rp 3.500.000	Rp 0
		Pendapatan Jasa	4.1.1.1	Rp 0	Rp 3.500.000
2013-09-09	BKM/Jasa/Kontrak/002	Piutang usaha	1.2.1.1	Rp 133.750.000	Rp 0
		Kas Bank	1.1.1.2	Rp 0	Rp 133.750.000
2013-08-16	BKM/Jasa/001	Kas BLU	1.1.1.1	Rp 5.000.000	Rp 0
		Pendapatan Jasa	4.1.1.1	Rp 0	Rp 5.000.000
2013-12-02	BKK/APBN/018	Beban Pegawai/RM	5.2.1.1	Rp 500.000.000	Rp 0
		Kas Bank	1.1.1.2	Rp 0	Rp 500.000.000
2013-08-15	BKM/Jasa/Kontrak/001	Piutang usaha	1.2.1.1	Rp 15.500.000	Rp 0
		Kas Bank	1.1.1.2	Rp 0	Rp 15.500.000
2013-03-11	BKM/Jasa/004	Kas BLU	1.1.1.1	Rp 1.500.000	Rp 0
		Pendapatan Jasa	4.1.1.1	Rp 0	Rp 1.500.000

Figure 11. Display Print General Journal

**BALAI BESAR BAHAN DAN BARANG TEKNIK**  
*Kementerian Perindustrian Republik Indonesia*  
Jalan Sangkurang No 14 Bandung 4035 Bandung Telepon (022) 2504088  
E-mail: info@b4t.go.id, www.b4t.go.id

**Balai Besar Bahan Dan Barang Teknik**  
**Buku Besar Umum**  
Periode 2013

Nama Akun: Kas Bank

No Akun: 1.1.1.2

Tanggal	Keterangan	Ref	Debet	Kredit	Saldo	
					Debet	Kredit
2013-09-09	Piutang usaha	1.2.1.1	Rp0	Rp133.750.000	Rp0	Rp133.750.000
2013-12-02	Beban Pegawai/RM	5.2.1.1	Rp0	Rp500.000.000	Rp0	Rp633.750.000
2013-08-15	Piutang usaha	1.2.1.1	Rp0	Rp15.500.000	Rp0	Rp649.250.000
2013-09-20	Beban Pemeliharaan/RA	5.2.1.4	Rp0	Rp25.000.000	Rp0	Rp674.250.000
2013-09-02	Beban Pegawai/RM	5.2.1.1	Rp0	Rp500.000.000	Rp0	Rp1.174.250.000
2013-09-12	Beban Jasa Layanan	5.1.1.3	Rp0	Rp2.000.000	Rp0	Rp1.176.250.000

Figure 12. Display Print General Ledger Cash Bank

Keterangan	Ref	Debet	Kredit
Kas BLU	1.1.1.1	Rp32.000.000	
Kas Bank	1.1.1.2	Rp18.211.050.000	
Piutang Usaha	1.2.1.1	Rp149.250.000	
Pendapatan Jasa Layanan	4.1.1.1		Rp32.000.000
Pendapatan APBN/RM	4.1.1.2		Rp30.000.000.000
Pendapatan Jasa Giro	4.2.1.1		Rp0
Pendapatan Lain-Lain	4.2.1.2		Rp0
Beban Pegawai	5.1.1.1	Rp1.000.000	
Beban Bahan	5.1.1.2	Rp10.000.000	
Beban Jasa Layanan	5.1.1.3	Rp2.000.000	
Beban Pemeliharaan	5.1.1.4	Rp5.000.000	
Beban Perjalanan	5.1.1.5	Rp0	
Beban Lain-Lain	5.1.1.6	Rp0	
Beban Pegawai/RM	5.2.1.1	Rp11.500.000.000	
Beban Administrasi Perkantoran/RM	5.2.1.2	Rp1.700.000	
Beban Bahan/RM	5.2.1.3	Rp20.000.000	
Beban Pemeliharaan/RM	5.2.1.4	Rp35.000.000	
Beban Daya Dan Jasa Layanan/RM	5.2.1.5	Rp0	
Beban Perjalanan/RM	5.2.1.6	Rp10.000.000	
Beban Jasa Lainnya/RM	5.2.1.7	Rp0	
Beban Lain-Lain/RM	5.2.1.8	Rp0	
Beban Penyusutan/RM	5.2.1.9	Rp5.000.000	
Akumulasi Penyusutan	5.3.1.1		Rp0
<b>Total</b>		<b>Rp30.032.000.000</b>	<b>Rp30.032.000.000</b>

Figure 13. Display Print Trial Balance

Balai Besar Bahan Dan Barang Teknik Laporan Aktivitas Periode 2013	
<b>PERUBAHAN ASET NETO TIDAK TERIKAT</b>	
Sumbangan	
Jasa Layanan	Rp32.000.000
Pendapatan APBN	Rp30.000.000.000
Jasa Giro	Rp0
Penghasilan investasi jangka panjang (catatan E)	Rp0
Penghasilan investasi lain-lain (catatan E)	Rp0
Penghasilan neto investasi jangka panjang belum direalisasi	Rp0
Lain-Lain	Rp0
Jumlah	Rp0
Aset Non Yang Berakumulasi penanamannya (catatan D)	Rp0
Pemecahan program penanaman	Rp0
Pemecahan penanaman pemeliharaan peralatan	Rp0
Berkurangnya penanaman waktu	Rp0
Jumlah	Rp0
Beban	
Program A (Beban Layanan)	
Beban Pegawai	Rp1.000.000
Beban Bahan	Rp10.000.000
Beban Jasa Lainnya	Rp2.000.000
Beban Pemeliharaan	Rp5.000.000
Beban Perjalanan	Rp0
Beban Lain-Lain	Rp0
Jumlah Beban Layanan	Rp18.000.000
Program B (Beban Umum dan Administrasi)	
Beban Pegawai	Rp11.500.000.000
Beban Administrasi Perkantoran	Rp1.700.000
Beban Bahan	Rp20.000.000
Beban Pemeliharaan	Rp35.000.000
Beban Loggemen Daya dan Jasa	Rp0
Intan Perawatan	Rp10.000.000
Beban Jasa Lainnya	Rp0
Beban Lain-Lain	Rp0
Beban Penyusutan	Rp5.000.000
Jumlah Beban Umum dan Administrasi	Rp11.621.700.000
Beban Lainnya	
Manajemen dan umum	Rp0
Pemecahan Dana	Rp0
Jumlah Beban	Rp11.639.700.000
Keselahan aset neto tidak terikat	
<b>PERUBAHAN ASET NETO TIDAK TEMPORER</b>	
Sumbangan	Rp0
Penghasilan investasi jangka panjang (catatan E)	Rp0
Penghasilan neto realisasi dan belum direalisasi dari investasi jangka panjang (catatan E)	Rp0
Kurangnya akumulasi untuk kewajiban selaman	Rp0
Aset neto terbeban dari penanaman (catatan D)	Rp0
Pemecahan aset neto terikat temporer	Rp0
<b>PERUBAHAN ASET NETO TERIKAT PERMANEN</b>	
Sumbangan	
Penghasilan investasi jangka panjang (catatan E)	Rp0
Penghasilan neto realisasi dan belum direalisasi dari investasi jangka panjang (catatan E)	Rp0
Keselahan aset neto terikat permanen	Rp0

Figure 14. Display Print Activity Report

## M. Conclusions And Suggestions

### M.1. Conclusions

The author conducted research at the Public Service Board Center for Material and Technical Products (BLU-B4T) in the financial section, authors can take some conclusions as follows:

- Transaction recording income and expenses in the General Services Agency Center for Material

and Technical Products (BLU-B4T) Bandung there has been a general journal and ledger. Pencantatan transaction process is done by hand written into the BKU (General Ledger) who then uses Microsoft Excel as a manual count, it can lead to the accumulation of unstructured data and the recording may occur human error.

- Authors try to solve the existing problems in the Public Service Agency Center for Material and Technical Products (BLU-B4T) by making a design of Accounting Information Systems, a system with complete system design context diagrams, data flow diagrams, entity relationship diagrams, and flowcharts, which the form of the input data revenues and expenses, which consist of the General Journal, General Ledger, and produces output Activity Report. This design was created based on client server with menggunakan MySql database and programming language Microsoft Visual Basic 2005, which is expected to maximize and facilitate the making of the required reporting agency.

### M.2. Suggestions

To develop the writer's suggestion further evidenced to the institution where the author conducted a study are as follows:

- Financial reporting standards Public Service Center for Material and Technical Products (B4T) Bandung have been adjusting to the accounting standard SFAS ie BLU PK-45, which began reporting the activities of the general journal, general ledger and reporting activities.
- Necessary to support application processing financial reporting treatment with PK-BLU effectively and efficiently. Authors make accounting information system design activity reports using Microsoft Visual Basic 2005 software and MySQL database client server based, to be able to assist and facilitate in making the report to the needy, while for sitem conversion should be supported by well-trained human resources and can operate applications the.

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