

**Creating a Financial Reporting Prototype Based on ED PSAK 1:  
Extending Excel Using VBA and Database Server**

By

Gita Renata Rustandi  
124 – 05 – 036

A Bachelor's Thesis  
Submitted to the Faculty of  
INFORMATION TECHNOLOGY

In partial fulfillment of the  
requirements for the Degree of

BACHELOR OF SCIENCES  
WITH A MAJOR IN INFORMATION TECHNOLOGY

**SWISS GERMAN UNIVERSITY**

SWISS GERMAN UNIVERSITY  
Campus German Center  
Bumi Serpong Damai – 15321  
Island of Java, Indonesia  
[www.sgu.ac.id](http://www.sgu.ac.id)

January 2010

### STATEMENT BY THE AUTHOR

I hereby declare that this submission is my own work and to the best of my knowledge, it contains no material previously published or written by another person, not material which to a substantial extent has been accepted for the award of many other degree or diploma at any educational institution, except where due acknowledgement is made in the thesis.



---

Gita Renata Rustandi

Approved by:

---

Richard Kumaradjaja, PhD

---

Chairman of the Examination Steering Committee

## ABSTRACT

### **Creating a Financial Reporting Prototype Based on ED PSAK 1: Extending Excel Using VBA and Database Server**

By

Gita Renata Rustandi

SWISS GERMAN UNIVERSITY

Bumi Serpong Damai

Richard Kumaradjaja, PhD

The purpose of this thesis is to develop an application to create a financial reporting that following the reporting standards from ED PSAK 1 (Exposure Draft Pedoman Standar Akuntansi Keuangan 1). This application prototype is created to accommodate the user in creating a faster and complete financial report that is adapting official standards in Indonesia. Excel VBA technology is considered as the right tool to complete the job because spreadsheet is easy to use, user friendly, and some useful functions already embedded within the spreadsheet. The VBA and database MS SQL will support the lack of spreadsheet that cannot handle the data integrity and consistency. It will make the reporting process easier and faster. The standards from ED PSAK 1 is planned will be effectively used by the Indonesian public companies starts from January 1<sup>st</sup>, 2011.

## **DEDICATION**

I dedicate this thesis to my family. Without their continuous support, patience, understanding and love, the completion of this thesis would not be possible.



## ACKNOWLEDGEMENT

First of all, I would like to thank my Lord Jesus Christ for enabling me complete this thesis. Without His blessings, it will not have been so successful.

I want to send my gratitude to my advisor, Mr. Richard Kumaradjaja, who has advised me from the beginning to the completion of the thesis. Without his guidance, help, and support, it would not have been completed. To the Dean of IT Faculty, Mr. Kho I Eng and SGU lecturer, Mr. James Purnama who also gave me advices and inputs that were really helpful in making the thesis even better. To my friend Inggrid who helped me in learning the accounting process and Kevin Hendrawan who taught me about VBA. To SGU staffs who helped in answering any questions that I asked. And to everyone, I cannot mention one by one. Thank you very much.

Special thanks also to all my families and friends, whose support and pray gave me the courage to give my best in doing the project.

**SWISS GERMAN UNIVERSITY**

## TABLE OF CONTENTS

<a href="#">STATEMENT BY THE AUTHOR.....</a>	<a href="#">2</a>
<a href="#">ABSTRACT.....</a>	<a href="#">3</a>
<a href="#">DEDICATION.....</a>	<a href="#">4</a>
<a href="#">ACKNOWLEDGEMENT.....</a>	<a href="#">5</a>
<a href="#">CHAPTER 1 - INTRODUCTION.....</a>	<a href="#">10</a>
<a href="#">Background.....</a>	<a href="#">10</a>
<a href="#">General Problem Statement .....</a>	<a href="#">11</a>
<a href="#">1.3 Objectives of the Study.....</a>	<a href="#">12</a>
<a href="#">Purpose of the Study.....</a>	<a href="#">12</a>
<a href="#">1.5 Research Questions and Hypotheses.....</a>	<a href="#">12</a>
<a href="#">Scope of the Study.....</a>	<a href="#">13</a>
<a href="#">Methodology.....</a>	<a href="#">14</a>
<a href="#">CHAPTER 2 - LITERATURE REVIEW.....</a>	<a href="#">15</a>
<a href="#">2.1 Business Logic and Business Process.....</a>	<a href="#">15</a>
<a href="#">2.2 ED PSAK 1 (Revised 2009).....</a>	<a href="#">15</a>
<a href="#">2.2.1 Financial Report/Financial Statement.....</a>	<a href="#">17</a>
<a href="#">2.3 Excel VBA with Microsoft SQL Support.....</a>	<a href="#">22</a>
<a href="#">2.3.1 Microsoft Excel Spreadsheet 2007.....</a>	<a href="#">23</a>
<a href="#">2.3.2 Excel VBA.....</a>	<a href="#">24</a>
<a href="#">2.3.3 Microsoft SQL Server 2005 Express Edition.....</a>	<a href="#">25</a>
<a href="#">CHAPTER 3 - ANALYSIS AND DESIGN.....</a>	<a href="#">28</a>
<a href="#">3.1 Business Logic.....</a>	<a href="#">28</a>
<a href="#">3.2 Business Process.....</a>	<a href="#">31</a>
<a href="#">3.2.1 Import TB Data to Database.....</a>	<a href="#">31</a>
<a href="#">3.2.2 Edit TB Data.....</a>	<a href="#">32</a>
<a href="#">3.2.3 Delete TB Data.....</a>	<a href="#">34</a>
<a href="#">3.2.4 Create Reports.....</a>	<a href="#">35</a>
<a href="#">3.2.5 Print to PDF File.....</a>	<a href="#">36</a>

<a href="#">3.3 Database design.....</a>	<a href="#">39</a>
<a href="#">3.4 Application Prototype.....</a>	<a href="#">40</a>
<a href="#">3.5 General Accounting Cycle.....</a>	<a href="#">42</a>
<a href="#">3.6 MS SQL Server Database Connection to/from Excel Spreadsheet...45</a>	<a href="#">45</a>
<a href="#">CHAPTER 4 - RESULT &amp; DISCUSSION.....</a>	<a href="#">50</a>
<a href="#">COA Sheet.....</a>	<a href="#">50</a>
<a href="#">4.2 TB-In Sheet.....</a>	<a href="#">51</a>
<a href="#">4.3 TB-DB Sheet.....</a>	<a href="#">53</a>
<a href="#">4.4 TB-Report Sheet.....</a>	<a href="#">56</a>
<a href="#">4.5 BS, IS, EQ, CF, Re-classification, and FR Notes Sheets.....</a>	<a href="#">57</a>
<a href="#">FR Prototype Application.....</a>	<a href="#">61</a>
<a href="#">CHAPTER 5 - CONCLUSION &amp; FUTURE WORKS.....</a>	<a href="#">62</a>
<a href="#">5.1 Conclusion.....</a>	<a href="#">62</a>
<a href="#">5.2 Future Works.....</a>	<a href="#">62</a>
<a href="#">GLOSSARY.....</a>	<a href="#">64</a>
<a href="#">REFERENCES.....</a>	<a href="#">66</a>
<a href="#">APPENDICES.....</a>	<a href="#">68</a>
<a href="#">CURRICULUM VITAE.....</a>	<a href="#">72</a>

SWISS GERMAN UNIVERSITY