



The Impact of The Covid-19 Pandemic on MSMEs in Galuh University

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Abstract. Health is an important factor in life; a person's economic condition is influenced by one of them by health. The pandemic that quickly spread caused the economies of households, MSMEs, large companies, to the Government to be affected. The economy is declining in various sectors. This study aims to determine the impact of the COVID-19 pandemic on actors, especially MSMEs around the Galuh Ciamis University. The problems that occur in MSMEs around the Unigal Campus area are very drastic from a decrease in income to temporary closure because the market share of MSMEs is mostly students, in accordance with government policy with the existence of Large-Scale Social Restrictions (PSBB), Regional Quarantine, to Study and Work at home, which causes the UMM market share to disappear. The purpose of this study is to determine the impact of the COVID-19 pandemic on MSMEs in Galuh Ciamis University. The research method used is a survey with a qualitative approach. MSMEs at Galuh University experienced a decrease in income and temporarily closed their business activities due to government policies and the absence of a market.

Keywords: Covid-19 pandemic, Community Income, MSMEs.

1 Introduction

Early 2020 is bad start for worldwide, phenomenon new origin from Wuhan Hubei Province which is directly fast spread to nearby countries more of the 190 countries affected plague the. Plague This is called the Coronavirus Disease 2019 (Covid-19). disease This is syndrome breathing I bad.

Table 1. Global Covid-19 Distribution Data

No	Country	Confirmed	Die	Percentage
1	216	17,660,523	680,894	3.85%

Source: covid19.go.id (02-08-2020)

Based on table 1 to with 2nd month August there are 216 countries that have caught this covid-19 outbreak showing that the spread of the corona virus is very fast.

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3.85% confirmed people died. this _ show that this virus is very deadly. Indonesia is one of the affected countries plague disease the Next Presented data on the distribution of Covid-19 in Indonesia

Table 2. Indonesia's Covid-19 distribution data

No	Positive	Healed	Percentage	Die	Percentage
1	344,749	267,851	77.7%	12.156	3.5%

Source: covid19.go.id (14-10-2020)

Based on table 2 above shows data on the spread of the corona virus in Indonesia. There are 344,749 people who have been confirmed with Covid-19. From confirmed data a total of 267,851 or 77.7% recovered 12,156 or 3.5 died whereas the rest about 18.8% still in care. Based on matter on This impact on the economy in a manner general, a lot of affected party impact direct from this covid-19 pandemic including companies big, company medium and corporate small. Policy government for disconnect eye chain spread of covid19, one policy government is enforcing regional quarantine, work and study at home, restrictions Scale Large (PSBB) and Policy other of course impact on the economy especially Power buy society. All policy this is done for disconnect eye chain transmission of Covid-19 in Indonesia. Nice is one of those affected impact of covid-19, with exists policy the so impact on the economy public around especially the district area barebeg , with exists policy work at home (Work from Home) for workers and study at home (Learning from Home) for students and students , then MSMEs income approx The Galuh University campus that became place research This become down drastic because loss market share is almost 85%. Furthermore, served the number of MSMEs spread across the Galuh University Campus area.

Table 3. Number of MSMEs in the 2020 UNIGAL Campus Area

No	Business Type			
	Food and Beverage	Haberdasher	Photocopy	Other
1	38	2	8	1

Source: Data processed 2020

Based on the data above there are 38 attempts small intermediate in the field eat and drink 2 groceries photocopies of 8 and another 1, from the number of MSMEs in the area of the Galuh University there is a number of even businesses affected by Covid-19 There is a number of place closed business while , because part big share the market is students , students and employees . Nearly 85% of all SMEs experience decline his income. Based on the problem and background on so writer take title “Impact Covid-19 pandemic against Revenue of Galuh University Environment MSMEs”.

2 Literature Review

Income is whole reception Good in the form of money or form originating goods from other parties as well results assessed industry on base some money from applicable property moment it. Income is source income somebody for fulfil need every day and very important It means for continuity life and livelihood somebody in a manner direct nor not directly (Suroto, 2010). For understand the meaning of income, then outlined understanding from income That alone. According to Bond Indonesian Accounting (2009) in book Standard Accountancy Finance mention that income is: " Flow enter gross from benefit emerging economy from normal company activities during One period, when current enter That resulted increase equity , which is not originate from contribution investment ". Whereas according to the Accounting Principles Board cited by Theodorus Tuanakotta (2011:153) in book Theory Accountancy understanding income is "Revenue as an inflow of assets into company as consequence sale goods and services". According to opinion another, income is increase dirty in assets or decline in liability or combined from both during the period selected by the statement resulting income from lawful investment, profit, such as management account investment limited. (Antonio 2011:204). Income is something must element done in do something business Because in do something business Of course want to know mark or amount income earned during do effort. According to Sumitro Joyohadikusumo (2011) Income is amount fulfilling goods and services level life society, where with exists income owned by each _ soul called with income per capita Where income per capita become gauge measuring progress or development economy.

Income matters a lot for continuity something effort, more and more big income earned so the bigger ability something business for finance all expenses and activities carried out. Condition somebody can be measured with use draft showing income amount all the money a person receives or House ladder during period time certain (Samuelson and Nordhaus, 2013) There is another definition of income that is income said as amount income earned from results work and usually income somebody counted every year or every month. According to Sukirno (2013), income can count through three namely: How to process uaran, this income counted with sum up mark expenses / expenses to on goods and services. Method of production, this income counted with sum up mark goods and services produced. Ways of income, in this calculation income obtained with method sum up whole income received. Understanding income there are different interpretations for competent party caused Because background behind different disciplines with drafting draft income for party certain.

According to John J. Wild (2013: 311) broadly speaking income can reviewed from two sides, namely:

Income According to Economics.

According to knowledge economy, income is mark maximum possible consumed by someone in something period with expect final state period like circumstances back. Definition income according to knowledge economy close possibility change more of total assets initial wealth of the enterprise period and emphasizes the amount static

value at the end period . In other words, income is amount increase treasure riches Because change assessment which is not caused changes in capital and debt .

Income According to Knowledge Accountancy

View accountancy own diversity in give understanding income. Knowledge accountancy see income as something specific in more understanding deep and more directed. Basically, draft income according to knowledge accountancy can traced from two angles point of view, namely: A view that emphasizes growth or enhancement amount arising assets as results from activity operational company centralized approach _ attention to current enter or inflow. According to SFAC (Statement of Financial Accounting Concepts) No.6, emphasized understanding income on stream enter or improvements other on assets something entity or settlement its obligations or combination both originate from delivery or production goods, organizers services, implementation activities other which is activity operation goods main entity that's what's going on constantly. Emphasized view to creation goods and services by the company as well as submission goods and services or outflow.

According to (Indonesia, 2018) state that “ Revenue is incoming cash flow gross from benefit emerging economy from normal company activities during something period when current enter the resulted increase equity , which is not originate from contribution investors ”. Understanding income (Revenue) often same interpret with term income, however Actually different. The difference is explained in definition as follows. "Income defined as enhancement benefit economy during period accountancy in form current enter or enhancement asset or decline resulting liabilities increase equity, which is not originate from contribution investment. Income (income) includes revenue and gains.” (IAI 2010:23.1) . For a producer income is increase dirty in amount or mark assets and capital, and usually increase the form incoming cash flow to business units. Incoming cash flow This happens especially consequence creation through production and sale of company output (Kam, 2008). Income too defined as amount all the money a person receives or House ladder during period time some (usually One year). Income consists of wages or reception power work, income from riches like rent, interest, and dividends, as well transfer payments or reception from government like allowance social or insurance unemployment (Samuelson and Nordhaus, 2013). Every factor existing production _ in economy There is owned by someone. the owner sells factor production them to businessman and so on reply to his services they obtain income. Labor gets salaries and wages, land obtain rent, capital acquire interest, and craftsmanship entrepreneurship obtain profit. The income earned by each type of factor production the depends to price and quantity of each factor production used. The amount of income earned from various factor production used for producing something goods is with price from goods (Sukirno, 2013). Income or also known as income from an inhabitant public is results sales from factors production in the sector production. And sector production This buy factors production for used as input to the production process with prevailing prices in the factor market production. Factor price production in factor markets production (eg also for goods in the goods market) are determined by attraction between supply and demand (Jaya, 2011) in kusumawardani (2014:9-10)

Measurement Income

Two things are necessary noticed at the time something income acknowledged that is measurement income with unit or size monetary and determination time that income the can reported as income. Bond Indonesian Accountants (2012:23) provide provision about measurement declared income _ in Standard Accountancy Financial contents _ as following, “ Revenue must be measured with mark reasonable the rewards you can get received , amount generated income _ from something transaction usually determined by agreement between company buyer or user company the . An amount that can be measured with mark reasonable reward received or who can accept company reduced amount discount allowed trades and volume rebates company”.

Elements Income

In the elements the said income is origin from income That obtained, where elements the covers. Income results production goods or services, rewards received on use assets or sources economical company by party others, Sales assets outside goods merchandise is elements other income a company.

sources Income

In income is known that source income That can through several aspects Where can explained become three source income namely: Income operational, that is originating income _ from activity main company. Non- operating income, income that is not related to the activity of the company, that is income earned from factor external. Income outside ordinary (extra ordinary), ie no income expected Where income This No often happen and usually expected No repeated Again in the future. (Baridwan , 2011:28-35)

A few experts Once explain about the definition of SMEs, among others is. Rudjito, according to Rudjito, the definition of UMKM is business that has a role important in Indonesia's economy is good from side field created work nor from side amount his efforts. Ina Primiana According to Ina Primiana, the definition of UMKM is development four activity economy the main driving force development of Indonesia, namely 1) Industry manufacturing 2) Agribusiness 3) Marine business 4) Resources Power man.

Criteria (Micro, Small and Medium Enterprises)

Micro Business

Criteria from the first SMEs that is business micro can interpret as something business productive economy have individual or a business entity of course fulfil characteristic features as business micro. Moment this, effort micro in Indonesia already develops with fast and advanced. Many entrepreneurs who founded business micro and with exists business micro This expected Can increase the existing economy in Indonesia

Small Business

Enter the second criterion for SMEs that is business small, the usual interpreted as something business productive and viable economy _ Alone or independent and owned by a group or individual business entity and not branch from business main. Small businesses are also controlled and become one of them part Good in a manner No direct nor in a manner direct from business medium. small business moment This Already many in Indonesia and indeed Indonesia now need businessman. There are businessmen in Indonesia boosted Indonesia's economy to be Better again. sealin it, with exists business small it can create field work for those in need. When you guys don't get work his fault If try For open field job.

Medium Business

Medium business is criteria from the last MSME, business medium is something business in productive economy and not _ branch from business main or company center as well as become part in a manner No direct nor in a manner direct for business small and or business big. Besides that, effort middle class too fulfil riches Minimum company that has been set in law. Micro and business small in Indonesia maybe already very much, however business medium Still No too many. Whereas If business micro or business small the maximized Can become business medium with promising prospects. Characteristics and criteria from MSMEs according to Act. Existing Human Resources (HR). in the business the Not yet qualified. Education level from existing human resources tried the relatively low. Capital obtained from non-banks, though better and legal if the capital can be obtained from a bank or creditor. Executed business usually Not yet own permission business as well as NPWP and legality. Executed business Not yet own system complete and facet administration finances not yet distinguished which is personal and which is business. business location still in the area House no and less strategic. Management Still done in a manner simple. Employee or owned employees _ Still A little maybe 5 to 10 people. Not signed in yet in import and export even if There is still very little. Attempts made Still in small coverage. Based on criteria from SMEs above can concluded that MSMEs are something business in field economy especially business managed by a business entity or fulfilling individual criteria business micro and business small. Now MSMEs are prioritized by the government. There are SMEs expected Can increase the existing economy in Indonesia. Criteria of SMEs is divided become three that is business micro, business small as well as business medium. Every criterion own characteristic of each and a business entered in which criteria depend on characteristic features existing business. Moment This Already Lots Of business existing micro in Indonesia however business micro This Not yet capable make Indonesia's economy to be more ok. Necessary business small or business medium For Can increase the existing economy in Indonesia. Features and criteria from SMEs from SMEs that are certain is business being carried out Still in scale small and still done by individuals. Besides it, not yet exists permission business as well as still employees little. The criteria of SMEs and their characteristics from MSMEs are already discussed, hopefully with exists article This Can add outlook as well as knowledge regarding MSMEs. Besides that, hopefully with exists information This Can awaken soul your business so Can open business small, or business medium can bring Indonesia to be Better again.

3 Research Methodology

Method research used in study This is method survey with approach qualitative. (Sugiyono, 2019) put forward that, the survey method is the method used for getting data from place certain natural (noartificial), however researcher do treatment in data collection, for example with stage questionnaires, tests, interviews structured and so on. In study This writer state method that is what is meant For Get data and facts from problems that have been researched and set, ie with look for a variety of factual data from the variables studied. For drafting study This writer does research in the surrounding area Galuh University campus which is located at Jalan RE Martadinata No. 150 Baregbags nice. As for time study This held in month October 2020 to with March 2021. Stages implementation as following:

4 Discussion of research results

Impact Covid-19 Pandemic Against MSMEs in the Environment University Galuh From the results obtained research Good with use method observation and interview furthermore analyzed for obtain credible conclusion. Furthermore, informant in study This selected and determined with considerations can give deep information in accordance research conducted. As for get information This writer get data with observation and interview to several MSME entrepreneurs who are in the Galuh University environment.

Most of the MSMEs are in the campus area is business move in the field culinary, based on results study from field all businesses in the Galuh University campus area close and no There is activity running business. This impacts on the income of existing SMEs. MSME income also decreased Significant. From each day There is income and activities business with exists andemic This they forced stop do activity.

5 Conclusion

Based on yield and wetting on writera conclude that SMEs in the campus area completely closed and no There is income The same once. Advice that can be given in study This is change method activity they usually are sell in a manner direct Can switch to sale online with still notice cleanliness and keep your distance.

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