

BUSINESS STRATEGY TO POST-COVID-19 ECONOMIC RECOVERY IN TOSERBA CEMPAKA, BALI

Zannatul Maridah¹

Email: zmaridah@gmail.com

Yuliati²

Email: yuliati@uin-malang.ac.id

Abstrak

UMKM atau Usaha Mikro Kecil dan Menengah merupakan salah satu jenis usaha yang paling produktif di Indonesia hingga saat ini. UMKM di Indonesia memiliki peran yang sangat strategis dan berdampak besar bagi perekonomian nasional. Pesatnya perkembangan UMKM di Indonesia sangat didukung oleh pemanfaatan fasilitas teknologi, informasi dan komunikasi secara optimal. Namun, di masa pandemi COVID-19, perkembangan UMKM sangat tertekan, apalagi saat lockdown diberlakukan. Penelitian ini menggunakan metode penelitian kualitatif dengan pendekatan deskriptif melalui fenomena lapangan. Hasil kajian saat ini yang berjudul “Strategi bisnis pasca pemulihan ekonomi covid-19 di toserba cempaka celukan bawang, Bali” menjelaskan bahwa dalam membangun suatu usaha sangat perlu memperhatikan kondisi internal terutama sumber daya manusia yang kompeten

Keywords: *Department Store, MSME Strategy, Covid 19*

1. INTRODUCTION

MSMEs or Micro, Small and Medium Enterprises are one of the most productive types of businesses in Indonesia to date. To date, there are 62.9 million MSME units consisting of agriculture, processing, trade, services, and communications (Firdaus et al. 2020). According to Law Number 20 of 2008, MSMEs are productive economic businesses that stand-alone, which are carried out by individuals or business entities and are not subsidiaries or branches that are owned, controlled or become part of either directly or indirectly from medium-sized businesses, business or business, big business (Nalini 2021).

MSMEs in Indonesia has a very strategic role and have a major impact on the national economy. The rapid development of MSMEs in Indonesia is strongly supported by the optimal use of technology, information and communication facilities. However, during the COVID-19 pandemic, the development of MSMEs was greatly

¹ Corresponding author: Universitas Islam Negeri Maulana Malik Ibrahim Malang, Jl. Gajayana No.50, Dinoyo, Kecamatan Lowokwaru, Kota Malang, Jawa Timur. 65144

² Universitas Islam Negeri Maulana Malik Ibrahim Malang, Jl. Gajayana No.50, Dinoyo, Kecamatan Lowokwaru, Kota Malang, Jawa Timur. 65144

suppressed, especially when the lockdown was imposed. In the national economic recovery, MSMEs have the opportunity to develop even more rapidly (Tajudin 2020). However, when the government stipulates PSBB regulations or Large-Scale Social Restrictions, it makes MSME business actors have to come up with new strategies to survive. The COVID-19 pandemic can prove that MSMEs play an important role in national economic growth, because during the Covid-19 pandemic the movement of MSMEs is very limited, as a result of which economic growth in Indonesia has decreased greatly, which can be said to be an economic crisis (Firdaus et al. 2020).

The development of MSMEs is very rapid in Indonesia because it is supported by the development of technology, information and communication. But behind that, some factors hinder the development of a business, namely first, the difficulty of obtaining market opportunities and expanding market share. Second, it is difficult to get capital because of the limited sources of adequate capital. Third, the lack of understanding in the field of organization and HR management. Fourth, the lack of breadth of cooperation partners between entrepreneurs. Fifth, unfair competition between entrepreneurs. Sixth, the coaching and training carried out are still not integrated and there is a lack of public awareness and trust in the existence of small businesses (Firdaus et al. 2020). Amid during in the rapid development of MSMEs, their movement has decreased due to the emergence of Covid-19 in 2020, which had a direct impact on economic turnover, especially for MSMEs. The World Health Organization (WHO) stated that the virus that first appeared in the Chinese city of Wuhan in December 2019 was designated as a pandemic. Currently the Covid-19 pandemic has spread throughout the world, including Indonesia, which since March 2020 has confirmed its first positive case. Coronavirus Disease or commonly referred to as Covid-19 is included in the group of viruses that cause disease in humans and animals. Usually, the virus can cause the emergence of infectious diseases that occur in the human respiratory tract, more severe lung infections such as MERS-Cov or acute syndrome diseases such as SARS-Cov and even Covid-19 can cause death. Covid-19 is characterized by the appearance of symptoms of dry cough, fever, shortness of breath, flu, diarrheal, headache, nausea and vomiting and muscle pain. To detect the appearance of symptoms, the incubation period for the coronavirus in the human body is set, which ranges from 2 to 14 days. There have been 216 countries in various parts of the world that have confirmed positive cases of Covid-19 with a total of 9,071,475, while the cases recorded in Indonesia were 49,009 people who were confirmed positive for Covid-19 as of June 24, 2020.

With the increasing number of positive cases that are quite significant every day, Government Regulation Number 21 of 2020 concerning PSBB or Large-Scale Social Restrictions is issued as part of the government's efforts to stop the chain of spreading the Covid-19 outbreak. PSBB is applied in various regions of Indonesia with an incubation period of 14 days and sanctions for those who violate it, it is written in Article 1 of the Minister of Health Regulation No. 9 of 2020 which describes large-scale social restrictions in various regions or areas where there are positive cases of Covid-19 infection with several restricted activities such as; schools, work in offices, religion, public facilities, socio-culture, public transportation, and defense and security.

The International Monetary Fund (IMF) noted that the global economy will be at minus 2% as a result of the Covid-19 pandemic which has become an epidemic throughout the world and caused the contraction of the world economy to reach a

minus point, with numbers before the Covid-19 pandemic reached 2,9% (Modjo 2020). The Organization for Economic Co-Operation and Development (OECD) report said that the corona virus was actively involved in posing a threat to a global economic crisis that could be marked by the cessation of production activities, a significant decline in the stock market, and a slump in the economic level of the people. The OECD predicts that if this situation continues, it will cause a decrease in output levels in various countries. The Center for Economic Research LIPI (P2E LIPI) has predicted that one of the tourism sectors that has the most impact is MSMEs, especially in the food and beverage sector, at 27% and handicrafts, at 17.03%. Based on data from BPS (Central Bureau of Statistics) Indonesia's economic GDP in the first quarter of 2020 was 2.97%, which means it slowed down compared to the first quarter of 2019 reaching 5.07, this is the lowest growth since 2001. The sector that was worst hit by Covid-19 was MSMEs, stating that around 96% of MSMEs hurt harmed their business and 75% of them experienced a decline in product sales (Rulandari et al. 2020). The main problem faced by MSMEs is none other than a decrease in demand from the public or consumers significantly.

The increasingly high impact of Covid-19, especially in the economic sector, has caused the government to impose a new policy, namely easing PSBB towards new habits or called the New Normal. The new habit is meant to lead to changes in human behaviour that are adapted to health protocols while continuing to carry out normal activities as usual. This makes MSME business actors have to come up with new strategies to stay afloat in conditions that are currently experiencing an economic downturn. The New Normal policy is expected to be able to restore business activities, including MSMEs, so that sooner or later the wheels of the economy can be revived. However, in the New Normal process, people are expected to be able to return to their activities outside the home while still following the Government's directives related to the Covid-19 pandemic, this also applies to MSMEs so that they can resume their business, of course with the right new strategy following the New Normal policy. Based on data from the Ministry of Cooperatives and SMEs, it is stated that there are around 163,713 UMKM and 1,785 cooperatives affected by Covid-19 (Firdaus et al. 2020).

The Covid-19 pandemic has proven that MSMEs play an important role in the Indonesian economy. The MSME sector is considered to have the highest level of vulnerability to this pandemic because in general MSMEs earn from the daily turnover of merchandise. When MSMEs were no longer able to sustain the economic crisis due to this pandemic, the Indonesian economy fell drastically apart from the impact of the tourism and manufacturing industries. There are several strategies or efforts that MSME business actors can take to restore their economy. Seeing the existence of MSMEs scattered throughout Indonesia can be one of the drivers of economic recovery in Indonesia. The number of MSMEs in Indonesia is not small, according to BPS (Central Statistics Agency) the number of MSMEs spread throughout Indonesia is up to 64 million and 99.9 percent of businesses engaged in supporting the economy in Indonesia. A report from the Ministry of Cooperatives and SMEs (Ministry of Cooperatives and Small and Medium Enterprises) that there are 8 million MSMEs in Indonesia have used online media in product marketing. The number of MSMEs engaged in online media accounts for 13 percent of the total businesses operating in Indonesia. Seeing that the number of MSMEs in Indonesia is not small, the government has taken part in developing various schemes for the national economic

recovery program (PEN program) to generate micro, small and medium enterprises (MSMEs) in Indonesia (Siagian dan Cahyono 2021).

The impact of COVID-19 is also being felt in the Gerokgak sub-district, Bali, which is caused by the PSBB policy carried out by the government, limiting the movement of MSMEs. Several MSMEs that have experienced a decline in their economy, such as Mr. Soli, the owner of the Ramadhan shop, who stated that his shop sales during the pandemic decreased by 30%, while Tirta shop sales decreased by 35% and sales of the Cempaka Celukan Bawang department store decreased by 40% until now. Several other MSMEs engaged in the culinary sector even had to close and were not allowed to operate during the pandemic. Therefore, this research was conducted to answer the obstacles experienced by MSMEs in running their business during the covid-19 pandemic, efforts in recovery and efforts to maintain their business to what strategies can be done so that the businesses of MSME actors can survive in the long term.

This research is different from the research conducted by Rukmana and Sukanta who in their research mentions a strategy that can be carried out on micro and small packaged chips businesses in Bandung so that they can continue to survive, namely the five competitive forces approach from porters (Sukanta 2020). This research supports Fitriyani's research which discusses the challenges and strategies of MSMEs to maintain their business (Fitriyani et al. 2020).

The purpose of this research is to find and analyse the impact caused by the COVID-19 pandemic, especially on the PSBB policy for MSMEs and to find out the strategies that MSMEs can take in improving their economy. Therefore, researchers hope that this research can provide useful and practical contributions to add insight, become additional references and can be used as reference material in future research to develop science, especially in the field of accounting for MSME business actors in running their business in the middle of the world Covid-19 outbreak. This research is intended to provide limitations on qualitative studies carried out to choose which data are irrelevant and which data are relevant (Moleong 2013). The restrictions in this study were made based on the level of urgency or interest in the problems at hand, which focused on "Strategies carried out by business actors (MSMEs) in improving the economy during the Covid-19 pandemic and post-covid-19 pandemics.

2. LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

2.1 Small Micro and Medium Enterprises (MSMEs)

The definition of MSMEs is regulated in the Law of the Republic of Indonesia No.20 of 2008 concerning MSMEs. Article 1 of the Law states that micro-enterprises are productive businesses owned by individuals or individual business entities that have the criteria for micro-enterprises as stipulated in the law. Small business is a productive economic business whose business is independent, which is carried out by individuals or business entities that are not subsidiaries, controlled or become part, either directly or indirectly, of medium-sized businesses or large businesses that meet the criteria for small businesses as stipulated referred to in the law. Meanwhile, micro-enterprises are productive economic enterprises whose implementation is independent, carried out by individuals or business entities that are not subsidiaries or not subsidiaries of companies that are owned, controlled, or become a part, either directly or indirectly, of micro-enterprises, small businesses or small-scale businesses. large businesses that meet the criteria for micro-enterprises as referred to

in the law. In this law, the criteria used to define MSMEs as stated in Article 6 are net worth or asset values excluding land and buildings for business premises, or annual sales results (Nalini 2021).

2.2 The Impact of The Pandemic on MSMEs in Indonesia

According to a report from the Organization for Economic Co-operation and Development (OECD), the Covid-19 pandemic has affected the economy from both supply and demand sides. On the supply side, companies reduce the supply of raw materials and unhealthy labor and supply chains are also experiencing constraints. From the demand side, the lack of demand decreased consumer confidence in a product. The OECD also stated that MSMEs had a significant impact on the condition of Covid-19. MSMEs are very vulnerable to being affected by business disruptions, because they often deal directly with the tourism, transportation and culinary industries that require fast suppliers, all of whom have been significantly affected by Covid-19 (Siagian and Cahyono 2021).

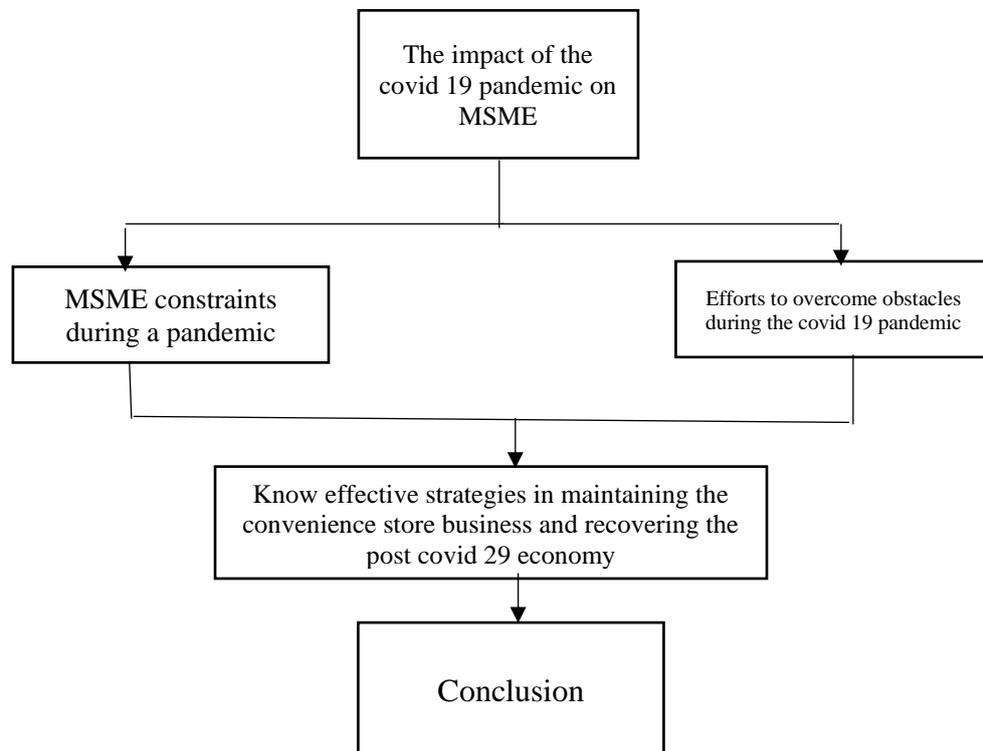
The economic impact of Covid-19 has been felt by the MSME sector, this is because MSMEs occupy a strategic position in the general economy and the national economy which can be seen from employment. Small businesses have been hit the hardest by the Covid-19 crisis, many have temporarily closed their businesses and are further facing cash flow constraints. By following per under Law Number 20 of 2008 concerning Micro, Small and Medium Enterprises and with Government Regulation No. 13 of 2013 regarding the implementation of Law no. 20 of 2008, the government made a policy regarding MSME empowerment programs. The policy undertaken by the government in increasing MSME empowerment is that the government provides business licenses for business actors to carry out certain business activities and business development through the provision of facilities, guidance, assistance, assistance to grow and increase business capability and competitiveness, coordination and control from the government (Anggraeni et al. 2021).

2.3 MSME Business Strategy

Business strategy is to identify the opportunities and threats that will be faced by the business or SBU (Strategic Business Unit) in the future and explore the resource capabilities and expertise (skills) of the Strategic Business Unit (SBU) organization that can be used to handle opportunities and threats so that the goals of the Strategic Business Unit organization (SBU) can be achieved. The business strategy focuses on how to compete in certain industries, products or markets (Poernomo, 2014). Some of the strategies in business are:

- a. Strategy in marketing
- b. Strategy in production
- c. Strategy in the field of human resource management
- d. Strategy in finance

Conceptual Framework



3. RESEARCH METHODS

This study uses a qualitative descriptive method by utilizing secondary data from various kind literature such as books, articles, and verandas to access the latest data and information related to MSME policies from the impact of the COVID-19 pandemic. Descriptive qualitative research is research used to examine a condition natural objects (Sugiyono 2017). The use of the descriptive method aims to describe and get a clear picture that is useful for explaining the formulation of the problem, namely about how the government's policy is to save MSMEs from the impact of the COVID-19 pandemic and what strategies can be achieved as a complement to the policy.

This research was conducted at the Banjar Celukan Bawang, Celukan Bawang village, Seririt sub-district, Buleleng district, Bali. The choice of this location was due to the very disturbing impact of COVID-19, especially at the Cempaka Celukan Bawang department store. The research subject is a resource, object, or institution related to the research to be studied. Research subjects in qualitative research are parties who can provide information as resource persons. The research subjects in this study were the owner of the Toserba Cempaka Celukan Bawang, namely Mr. I Made Hendy Pratama, the head of the shop, namely Nurul Hidayah, and the warehouse section, namely Kadek Andrey.

The types of data used in this study are primary and secondary data. Primary data is data obtained directly from the source. This primary data is in the form of words and actions of people that can be obtained through interviews with the main data sources and direct observation. Primary data in this study can be obtained directly from the Toserba Cempaka Celukan Bawang. Primary data were obtained from interviews

with the owner of the business, Mr. I Made Hendy Pratama. Then from secondary data, secondary data is data obtained indirectly through intermediary media. Secondary data is obtained not directly from the source or from the field, but from other people or a document (Sugiyono 2017). Secondary data in this study were obtained through documents that already exist in the company in the form of profit/loss reports, monthly sales reports, stock reports, returns reports, and so on.

4. RESULT AND DISCUSSION

The Cempaka Celukan Bawang convenience store is a business that stands amid during in the COVID-19 pandemic that hit Indonesia. According to the shop owner, Hendy Pratama said that initially this shop was built to be rented out to the Indomart's company only because there were several obstacles so the transaction was cancelled with the condition that the construction of the store had been completed. So the shop owner decided to build a convenience store business at this store even though the community's economy was still very unstable due to the covid-19 pandemic that hit Indonesia. The Cempaka Celukan Bawang Toserba was established on July 4, 2021 and has 5 employees. This shop is a branch of the Cempaka Toserba in Panji, Singaraja City and is directly owned by the father of the shop owner, Mr. Made. According to the owner of this shop, Hendy Pratama, who is still studying at the Ganesha Education University in Bali, the owner still has very little experience in running a convenience store business, plus this shop was established to coincide with the very unstable economic condition of MSMEs. So that within 6 months of the store's establishment, the owner was very overwhelmed with the store's internal problems, this is based on an interview with the shop owner, Hendy Pratama 27 May 2022.

The beginning of the establishment of the Cempaka department store, which coincided with the government's policy on PPKM (Enforcement of Restrictions on Community Activities) which greatly impacted the MSME sector. This makes shop owners have to carry out extra strategies to continue to be able to build their businesses amid during in the Covid-19 crisis that hit the community. Therefore, this store still needs a lot of strategies to be able to continue to grow in the future.

The head of the Cempaka Celukan Bawang department store, Nurul Hidayah, stated that there were many obstacles in this store, one of which was the system was not ready but the store had been opened, causing a lot of stock items that did not match the system with the physical goods. Hendy Pratama in an interview on June 5, 2022 at 09.30 WITA said:

"Indeed, from the start this shop was not ready to open, Ms., because it was not planned to open this department store, at first this store was built to be rented out to Indomart, but it was canceled while the shop building was finished, so finally I decided to open this department store without any preparation. Whatever."

Based on the results of interviews conducted by researchers on June 5, 2022, the Cempaka Celukan Bawang convenience store was initially very crowded with visitors because the prices were affordable, and the products were complete by following per under what people need daily. However, during the PSBB period, the sales decline at the Cempaka Celukan Bawang convenience store was very heavy until now. Hendy Pratama the owner in an interview on June 5, 2022 at 10.00 WITA said:

"Recent sales have been very unstable, Ms. Total sales have fluctuated but the profit has never been more than 3 million in one month. Whereas for a

store as big and complete as this one should be able to get even bigger profits.”

In building a business, it is very important to consider workers who have the competence and abilities related to the job. According to the shop owner, Hendy Pratama at the beginning of opening the shop was indeed a system and the way of collection at this convenience store was very messy so it had an impact on the company's profit and loss statement. Like what happened at the Toserba Cempaka Celukan Bawang, due to errors in importing and calculating the cost of goods and selling prices of goods, greatly affected the results of the company's profit/loss report, due to the lack of knowledge and work experience of store employees, especially on the admin/store head.

The application used is a standard application used by shops in general, namely using the IOS 5 application. This application is very complete and can be said to be very easy to use. The following is a comparison of sales results and costs with the company's profit and loss.

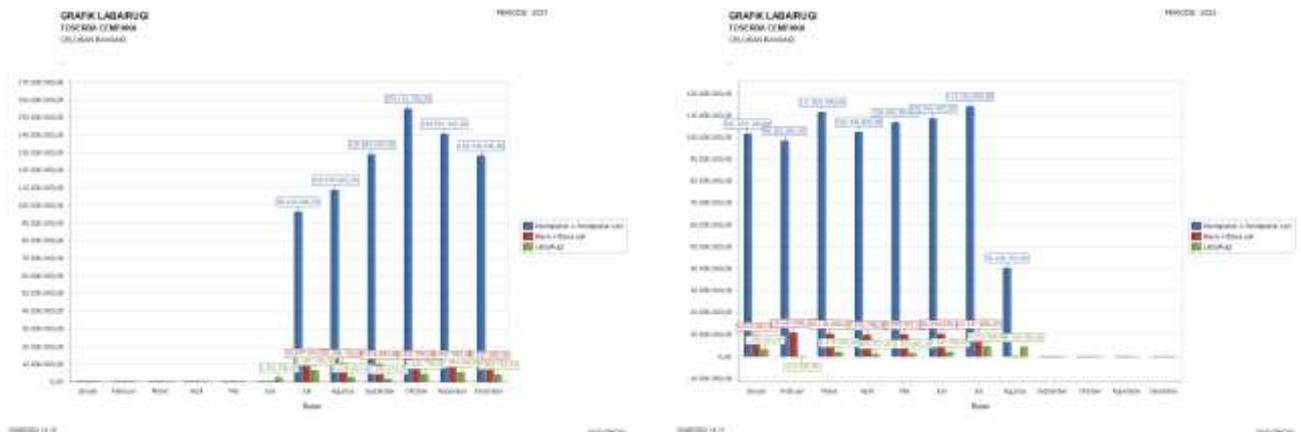


Figure 1. Monthly Profit/Loss Comparison

According to the owner of the Toserba Cempaka, in an interview on June 5, at 11.00 WITA, stated that the profit in 2021 is not real profit because there are so many mistakes in importing purchases, especially in inputting cost of goods and inputting stock in incoming items. However, it does not make sense if the sales are very high, but the net profit obtained is only around 1-2 million per month. The shop's capital when it first opened was the owner's capital, so according to the shop owner, with a very minimal profit, this shop was only able to survive and not yet reach the development stage.

“This way, madam, it is estimated that with a very complete store product, sales are quite high, it seems impossible if the profit is only in the range of 1-2 million. Because I asked friends who have trading businesses like this, it is not natural for sales to reach more than 100 million a month but the profit generated is not more than 10 million or even less.”

The following is an example of an income statement after resetting.

LAPORAN LABA RUGI		PERIODE : Juli 2022
TOSERBA CEMPAKA		
CELUKAN BAWANG		
-		
PENDAPATAN		
PENDAPATAN DAGANG		
PENDAPATAN JUAL		114.203.890
TOTAL PENDAPATAN DAGANG		114.203.890
TOTAL PENDAPATAN		114.203.890
HPP		
HPP		
HARGA POKOK PENJUALAN		99.773.570
POTONGAN PEMBELIAN		-1.667
TOTAL HPP		99.771.903
LAIN-LAIN		
ITEM KELUAR		62.903
TOTAL LAIN-LAIN		62.903
TOTAL HPP		99.834.806
LABA KOTOR		14.369.084
BIAYA		
BIAYA UMUM		
BIAYA LISTRIK/AIR/TELEPON		3.191.770
BIAYA INTERNET		341.050
BIAYA PENGIRIMAN		200.000
TOTAL BIAYA UMUM		3.732.820
BIAYA GAJIH		
BIAYA GAJIH PEGAWAI		5.200.000
BIAYA UPAH KERJA		160.000
TOTAL BIAYA GAJIH		5.360.000
BIAYA OPERASIONAL		
BIAYA PAJAK		500.000
TOTAL BIAYA OPERASIONAL		500.000
BIAYA NON INVENTORY		
BIAYA CANANG, KERTAS, SAMPAH		155.000
BIAYA LOGBOOK		200.000
TOTAL BIAYA NON INVENTORY		355.000
TOTAL BIAYA		9.947.820
BIAYA LAIN		
BIAYA LAIN		200.000
TOTAL BIAYA		200.000
LABA / RUGI		4.221.264

10/08/2022 17:24

MADAPHOW

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Figure 2. Profit/Loss Report after Store Setup

To restore and reorganize Indonesia's economic condition which continues to weaken due to Covid-19, appropriate strategies and solutions are needed considering a large number of losses and increasingly fierce competition between entrepreneurs, so that businesses must always update and evaluate the business cycle following the current situation so that businesses can continue their business can continue to survive and thrive. Various ways can be done by business actors, especially SMEs.

Seeing the declining income received by MSME owners causing the capital owned to continue the business to also shrink, there are 3 things that need to be considered to improve and strengthen the condition of MSMEs, namely financial, increasing human resources and the latest marketing model innovation. In terms of finances, business owners must separate finances that can be turned into capital and not and consider the products that need to be produced and not reduce production costs, if needed only do production after an order is made by the customer.

The initial efforts made by the shop owner were starting from changing the store admin section, hiring programmers to improve the system in the ios 5 application, to

setting the shelf position of goods and adding goods. Starting from the correct way of inputting, determining the cost and selling price of goods, to carrying out SO or adjusting the stock of physical goods with the stock of goods in the system that was carried out on February 5, 2022. Hendi Pratama, the owner stated that there must be a reset for this shop.

“This shop has to be set up from scratch, Ms, because it was because of our lack of knowledge and experience that the shop was in trouble from the start. So I mean, I want to build this shop from scratch. Here the location is very strategic, near Indomart and Alfamart. Side of the road too, so it's a shame if the business has to be stopped.”

In addition, the owner also changes the marketing strategy for his business because during a pandemic it is very difficult to carry out marketing activities so many MSMEs shift their marketing strategy through social media. The COVID-19 pandemic has resulted in changes in consumer purchasing patterns, although some MSME business actors also provide online services, there are still many consumers who prefer to shop offline. So the shop owner decided to create a business account for store promotions.

After making observations at the Cempaka Celukan Bawang Department Store several strategies can be taken to improve the store economy:

1. Buy a barcode machine
Seeing the problematic conditions in the stock of goods, goods that do not use barcodes will be very vulnerable to errors in inputting purchases and sales, so that by providing barcodes for these goods can reduce the occurrence of errors in input.
2. Choose a competent admin
Choosing employees is very important in building a business, especially for stores whose management is held by employees, choosing employees who have experience and knowledge in the store admin field is very necessary.
3. Pay attention to the best-selling items
Checking each best-selling item regularly is very important to find out which items are sought after by customers so that they can be prepared that these items are always available in stock.
4. Expanding marketing reach
The Cempaka department store, which was established amid during in the covid-19 pandemic and is only over a year old, still very few people know this store so only local people visit. Expanding the marketing reach can be done by activating the store's social media accounts by promoting the store's products.
5. Doing promos/discounts
Providing discounts or price reductions can attract new customers as well as old customers, because the discount sentence can give people an assessment that the product price is cheaper.

5. CONCLUSIONS, LIMITATIONS, AND SUGGESTIONS

The Cempaka Toserba which stands in the middle of PPKM (Enforcement of Restrictions on Community Activities) has resulted in unstable sales. Moreover, the unpreparedness of this store to operate resulted in several obstacles in running this business. Among some of the obstacles experienced by the Cempaka Celukan Bawang convenience store, among others, are the irregular store system, the stock of goods that are not appropriate and even far from balance, the incompetent store admin, and the

lack of store marketing so that not many know about the Cempaka Celukan Bawang convenience store. Hendy Pratama as the owner has made several efforts to be able to develop his store business, starting from programmers to be able to guide store admins and provide solutions for every store system problem, change store admins, to create social media accounts as a means of product promotion and reach shop.

Some additional strategies to help develop the store are by buying a barcode machine to provide barcodes for products without barcodes to reduce errors in inputting purchases or sales, choosing store admins who are more experienced and competent in their fields, paying attention to the best-selling items carefull, periodically to maintain the availability of stock in the store, reach out to store marketing actively on the store's social media, and provide promos or discounts to give the store a cheap image so that it can retain new customers and attract old customers. Further research is expected to add to other business strategies such as product differentiation strategies So the future research with the same theme of developing business strategies for MSMEs will be more varied.

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