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## Analysis of Revenue, Marketing Costs, and Profit Before and During the Covid-19 Pandemic

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### Abstract

This research aimed to analyze the changes in revenue, marketing costs, and profit for convection business actors in the East Jakarta PIK area before and during the Covid-19 pandemic. A quantitative descriptive research method was employed, utilizing data collected from 50 purposively sampled MSME business owners in the convection sector. Descriptive statistics, normality tests, paired sample t-tests, and Wilcoxon signed rank tests were conducted for data analysis. The results of the normality tests indicated that income and profit variables were not normally distributed, while marketing costs were normally distributed. The Wilcoxon signed rank tests revealed no significant difference in income before and during the pandemic ( $p > 0.05$ ), suggesting that the Covid-19 outbreak did not impact the income of convection business actors significantly. However, there was a significant difference in profit before and during the pandemic ( $p < 0.05$ ), indicating that the Covid-19 situation affected the profitability of convection businesses. Furthermore, the paired sample t-test demonstrated a significant difference in marketing costs before and during the pandemic ( $p < 0.05$ ). The shift towards online sales during the Covid-19 period resulted in changes in marketing strategies and expenses for many convection business owners. In conclusion, the study found that there was no significant difference in income but significant differences in marketing costs and profit for convection business actors before and during the Covid-19 pandemic. The findings highlight the impact of the pandemic on the profitability and marketing strategies of convection businesses, emphasizing the importance of adapting to changing circumstances and exploring online sales channels to sustain business operations..

Keywords: Revenue, Marketing Costs, Profit, Covid 19

### INTRODUCTION

Micro small and Medium Enterprises(UMKM) is a business unit that is now starting to be empowered in the community. Micro, small and medium enterprises are considered as the main players in economic activities in Indonesia, moreover many people think that the future of economic development in Indonesia lies in the ability of micro, small and medium enterprises to be able to develop actively and independently. Basically, micro, small and medium enterprises have enormous opportunities to obtain funds as capital injections to overcome existing capital. This can be seen from the various money financing facilities provided by the government or other

financial institutions such as banks. But in reality the bank or financial institution will require financial reports to see the feasibility of the business in obtaining financing.

In order to meet the necessities of life, humans cannot be separated from buying and selling activities, because every human being has needs in life and must be met which may not be owned. Therefore humans need other people to get the goods needed. There are several ways to get goods, including by exchanging goods, and by buying and selling. Since the occurrence of the Covid-19 pandemic in several countries including Indonesia, it cannot be denied that there has been a decline in face-to-face buying and selling transactions. In order to break the chain of transmission of the Covid-19 virus, the



government issued a regulation that during a pandemic all people are required to implement health protocols in carrying out life activities by implementing 5M, namely wearing masks, washing hands, keep your distance, stay away from crowds and reduce mobility. In addition, the government also implemented PSBB regulations, namely Large-Scale Social Restrictions.

This has an impact on decreasing people's income in general, including MSME business actors. With the limited space for human movement in carrying out their activities, of course it has a very large negative impact on all areas of human life including the social, economic and cultural fields. In the economic field, many business actors experienced a decline in sales and income and even had to close their businesses. The decline in sales and income occurred for many business actors who ran their businesses offline, this occurred because the number of buyers who came to their stores decreased. In addition, the government also implemented PSBB regulations, namely Large-Scale Social Restrictions. This has an impact on decreasing people's income in general, including MSME business actors. With the limited space for human movement in carrying out their activities, of course it has a very large negative impact on all areas of human life including the social, economic and cultural fields. In the economic field, many business actors experienced a decline in sales and income and even had to close their businesses.

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Nine out of ten micro, small and medium enterprises (MSMEs) in Indonesia have experienced a decline in demand for their products during the Covid-19 pandemic. On the other hand, more than 80% have recorded lower profits. MSMEs are economic engines and provide jobs around the world, including in Indonesia. Therefore, it is certain that there is a strong relationship between the MSME sector and economic growth throughout the world. A survey conducted by the United Nations Development Program (UNDP) and the Institute for Economic and Social Research (LPEM) at the University of Indonesia on 1,180 MSMEs in 15 provinces in Indonesia from July to August 2020 using in-depth interviews and group discussion methods resulted in the finding that around 44% of MSMEs turning to online platforms to sell their products through e-commerce modules.

The use of technology in a company aims to help facilitate activities within the company and to increase cost efficiency. One example of the use of technology in a company is in the field of marketing. In the past, someone who was going to sell merchandise would market it in the conventional way, namely by simply opening an offline store, distributing flyers to potential buyers, or maybe by holding a product exhibition in a crowded place and expecting potential buyers to come. This is not a bad method, but it has some drawbacks, including the large marketing costs that must be incurred and the range of these methods in terms of capturing potential buyers. By using digital marketing,

With the widespread use of online buying and selling platforms during the current Covid-19 pandemic and the extent to which the use of online buying and selling platforms can make MSMEs survive and possibly reduce marketing costs, increase income and profits can be considered a phenomenon in the

economic field. This is a fundamental reason for conducting studies and research. In order for this research to have clear benchmarks, it will be discussed and analyzed about revenue, marketing costs and profits before and during the COVID-19 pandemic.

According to Sugiyono (2016: 93) the hypothesis is a temporary answer to the problem formulation in research. The hypothesis proposed in this study is as follows:

- H1 : There is a difference in income before and during the covid-19 pandemic.
- H2 : There is a difference in marketing costs before and during the covid-19 pandemic.
- H3 : There is a difference in profit before and during the covid-19 pandemic.

## METHODS

This research was designed as a quantitative descriptive research. A quantitative approach, according to Arikunto (2013: 27), is required to use numbers, starting from data collection, interpretation of the data and the results. Meanwhile, according to Bungin (2015: 48-49) quantitative descriptive research is a method used to describe, explain, or summarize various conditions, situations, phenomena, or various research variables according to events as they exist which can be photographed, interviewed, observed, and which can be disclosed through documentary materials.

The population in this study are MSME business people in the convection sector who are in the East Jakarta PIK area. Based on data obtained from the list book of UMKM PIK Pulogadung participants, the number of convection business actors was 57 units. The type of sampling chosen in this study was purposive sampling. The sampling method is purposive sampling, which is a sampling method based on certain criteria or considerations that are in accordance with the research objectives (Chandrarini 2017: 127). So that the sample criteria are business owners or actors who are willing to provide the information and data needed to support this research.

Based on predetermined sample criteria, the number of samples used was 50 respondents.

The analyzes used in this study were descriptive statistics, normality test and mean difference test. The paired sample t-test and Wilcoxon signed rank test were used in the mean difference test.

## RESULTS AND DISCUSSION

### Normality test

This normality test is used to determine whether the data is normally distributed or not. The following is a normality test for each variable.

**Table 1. Income Normality Test Results  
 One-Sample Kolmogorov-Smirnov Test**

		Income_Before	Income_During
N		50	50
Normal Parameters, b	Means	23.80	22.86
	std. Deviation	6,701	3.130
Most Extreme Differences	absolute	.355	.184
	Positive	.265	.184
	Negative	-.355	-.133
Test Statistics		.355	.184
asymp. Sig. (2-tailed)		.000c	.000c

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

Source: SPSS 26.0 output

Based on the table above, it is known that the significance value of the income variable before and during the Covid-19 pandemic was 0.000 < 0.05. From this

significance value, it is known that the income variable data is not normally distributed. So the next step is to do the Wilcoxon test.

**Table 2. Results of the Normality Test for Marketing Costs  
 One-Sample Kolmogorov-Smirnov Test**

		Marketing_Prior Costs	Marketing Cost_During
N		50	50
Normal Parameters, b	Means	27.28	23.02
	std. Deviation	3,614	3,809
Most Extreme Differences	absolute	.163	.118
	Positive	.158	.082
	Negative	-.163	-.118
Test Statistics		.163	.118
asymp. Sig. (2-tailed)		.002c	.079c

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

Source: SPSS 26.0 output

Based on the table above, it is known that the significance value of the income variable before the covid-19 pandemic was 0.002 < 0.05 and during the covid-19 pandemic

it was 0.079 > 0.05. From this significance value, it is known that the variable data on marketing costs is normally distributed. So the next step is to do a paired sample t-test.

**Table 3. Profit Normality Test Results  
 One-Sample Kolmogorov-Smirnov Test**

		Profit_Before	Profit_Over
N		50	50
Normal Parameters, b	Means	13.58	12.20
	std. Deviation	3,944	2030
Most Extreme Differences	absolute	.350	.183
	Positive	.270	.183
	Negative	-.350	-.117
Test Statistics		.350	.183
asyp. Sig. (2-tailed)		.000c	.000c

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

Source: SPSS 26.0 output

Based on the table above, it is known that the significance value of the profit variable before and during the Covid-19 pandemic was  $0.000 < 0.05$ . From this significance value, it is known that the income variable data is not normally distributed. So the next step is to do the Wilcoxon test.

#### Wilcoxon test

The Wilcoxon Signed Rank Test is used on two variables that are not normally distributed, namely income and profit variables. The following are the results of the test:

**Table 4. Income Wilcoxon Test Results  
 Wilcoxon Signed Ranks Test**

		N	MeanRanking	Sum of Ranks
Income_During - Income_Before	Negative Ranks	31a	20.68	641.00
	Positive Ranks	14b	28.14	394.00
	ties	5c		
	Total	50		

a. Income\_During < Income\_Before

b. Income\_During > Income\_Before

c. Income\_During = Income\_Before

#### Statistics test

	Income_During - Income_Before
Z	-1.397b
asyp. Sig. (2-tailed)	.162

a. Wilcoxon Signed Ranks Test

b. Based on positive ranks.

Source: SPSS 26.0 output

Based on the table above, it is known that the significance value of the income variable is 0.162. Due to the significance value of 0.162 which means  $> 0.05$ , it can be concluded that there was no difference in income before the Covid-19 pandemic and during the Covid-19 pandemic.

Based on the calculations that have been made, there is no difference in income before the Covid-19 pandemic and during the Covid-19 pandemic. This indicates that during the Covid-19 pandemic it did not affect changes in income for convection business actors even though there was an increase in sales volume

made online. The results of this study are not in line with the results of research conducted by Damayanti (2022) which states that there is the difference in the income of sharecropper farmers and sharecroppers in Harbor

Village. Also contrary to research conducted by Milani et al (2019) which stated that there is a significant difference between Minapadi farming income and conventional farming.

**Table 5. Profit Wilcoxon Test Results  
 Wilcoxon Signed Ranks Test**

		N	Mean Ranking	Sum of Ranks
Profit_During - Profit_Before	Negative Ranks	36a	22.31	803.00
	Positive Ranks	12b	31.08	373.00
	ties	2c		
	Total	50		

- a. During\_Profit < Prior\_Profit
- b. During\_Profit > Prior\_Profit
- c. Profit\_During = Profit\_Before

**Statistics test**

	Profit_During - Profit_Before
Z	-2.214b
asympt. Sig. (2-tailed)	.027

- a. Wilcoxon Signed Ranks Test
- b. Based on positive ranks.

Source: SPSS 26.0 output

Based on the table above, it is known that the significance value of the profit variable is 0.027. Due to the significance value of 0.027 which means <0.05, it can be concluded that

there was a difference in profit before the Covid-19 pandemic and during the Covid-19 pandemic.

**Table 7. Wilcoxon Profit Variable**

Variables	Median (IQR)	Z statistics	p-values
Profit_Over	16.00 (4.00)	-2.214b	.027
Profit_Before	12.00 (3.00)		

Source: SPSS 26.0 output

Based on the calculations that have been made, there is a difference in profits before the co-19 pandemic and during the co-19 pandemic. This indicates that during the Covid-19 pandemic it could affect changes in profits for convection business actors even with an increase in sales volume made online and with reduced costs. The results of this study are not in line with the results of research conducted by Damayanti (2022) which states that there are nonethe difference in profits of

sharecroppers and sharecroppers in Harbor Village. Also contrary to research conducted by Milani et al (2019) which stated no difference. There is a significant difference between the profits of Minapadi and conventional farming.

**Paired Sample t-test**

This Paired Sample t-test is used on variables that are normally distributed, namely marketing costs, the following are the results of the test:

**Table 8. Results of the Paired Sample t-test**

### Paired Samples Statistics

	Means	N	std. Deviation	std. Error Means
Pair 1 Marketing_Prior Costs	27.28	50	3,614	.511
Marketing Cost_During	23.02	50	3,809	.539

### Paired Samples Correlations

	N	Correlation	Sig.
Pair 1 Marketing_Prior Cost & Marketing_During Cost	50	.388	.005

Source: SPSS 26.0 output

Based on the table above, it is known that the significance value of the marketing costs variable is 0.005. Due to the significance value of 0.005 which means  $<0.05$ , it can be concluded that there were differences in marketing costs before the Covid-19 pandemic and during the Covid-19 pandemic.

Based on the calculations that have been made, there are differences in marketing costs before the co-19 pandemic and during the co-19 pandemic. This indicates that during the Covid-19 pandemic it could affect changes in marketing costs for convection business actors because there were many participantsbusiness actors who switch sales systems from offline or conventional sales systems to online sales systems. The results of this study are in line with the results of research conducted by Budiawan (2017) which states that there is differences in the cost efficiency of online sales among online sellers in the cities of Yogyakarta and Bandung.

### CONCLUSION

Based on the analysis and interpretation of the research results that have been carried out, it can be concluded that there was no difference in income before the co-19 pandemic and during the co-19 pandemic. The second result shows that there was a difference in marketing costs before the co-19 pandemic and during the co-19 pandemic. The third result shows that there was a difference in profit before the co-19 pandemic and during the co-19 pandemic.

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