Research Paper

The Impact of COVID-19 Pandemic on the Performance of Food and Beverage Micro and Small Enterprises (MSEs): A Case Study of Langsa City, Aceh Province

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ABSTRACT

The PSBB and PPKM policies were perceived to have caused economic downturns by restricting community activities, including productive economic endeavors.

The primary issue in this study is the decline in the GDP of the accommodation food, and beverage sectors in Langsa City in 2020. The research objectives are formulated as follows: (1) to analyze the impact of the Covid-19 pandemic on the income of food and beverage MSMEs in Langsa City; (2) to analyze the impact of the Covid-19 pandemic on the production levels of food and beverage MSMEs in Langsa City; (3) to analyze the impact of the Covid-19 pandemic on the assets of food and beverage MSMEs in Langsa City; and (4) to analyze the impact of the Covid-19 pandemic on the workforce of food and beverage MSMEs in Langsa City.

The study was conducted in Langsa City, Aceh Province, utilizing primary data, A purposive sample of 50 MSME owners in Langsa City was selected. Respondents were not categorized by business scale (micro or small businesses). The accidental sampling method was used to determine respondents and data was collected through structured interviews using a questionnaire.

The impact of the Covid-19 pandemic on the performance of food and beverage MSMEs in Langsa City was analyzed using for indicators: (1) MSME income, (2) sales volume, (3) assets, and (4) workforce size. A descriptive analysis was performed, followed by a paired sample t-test (with a = 0.05) to compare conditions before and during the Covid-19 pandemic.

The analysis concluded that: (1) there was a significant decline in the income of food and beverage MSMEs in Langsa City during the Covid-19 pandemic; (2) there was a significant decline in sales volume; (3) there was a significant reduction in the value of MSME assets; and (4) there was a significant decrease in the number of employees.

Keywords: Business, Assets, Number of Employees, Income, Sales, MSMEs

INTRODUCTION

The Covid-19 pandemic has entered Indonesia since March 2020. The first Covid-19 case was confirmed on March 2, 2020. The government formed a task force to accelerate the handling of Covid-19 to anticipate the surge in victims by

implementing various policies to prevent the transmission of the corona virus (SARS CoV 2) (Ministry of Finance, 2021; Damuri & Hirawan, 2020).

In order to increase national vigilance, on March 31, 2020, the Indonesian government established large-scale social restrictions (PSBB). PSBB is a restriction on certain activities for residents of a region declared a red zone. Entering 2021, the government replaced the PSBB with a form of PPKM policy (enforcement of restrictions on community activities); the PPKM policy is top-down. PSBB and PPKM provide restrictions on social activities and economic activities of the community in public places; with the aim of preventing the transmission of the corona virus (Ministry of Finance, 2021; Khoirunurrofik et al., 2021).

Nevertheless, PSBB and PPKM policies were considered to cause economic weakness. This happened because the PSBB and PPKM restricted community activities, among which were productive economic activities. The economic sectors most affected by Covid-19 and due to the PSBB and PPKM policies nationally are the tourism sector and the informal business sector such as micro, small and medium enterprises (MSMEs). This condition is evenly distributed throughout Indonesia (Ministry of Finance, 2021; Suliyah, 2021; Wardhani, 2021).

Langsa city is one of the cities that has experienced the impact of Covid-19. Langsa city is the region with the ninth largest cumulative number of Covid-19 cases in Aceh province. Since the first Covid-19 case in Langsa City was identified at the end of March 2020, the Langsa city government has implemented a health protocol policy and a curfew policy as a form of restriction on community activities. Langsa City people are prohibited from activities in public places above 20.30 to 05.30 WIB. The massive application of restrictions on community activities in Langsa City was only carried out through the implementation of PPKM in 2021. Langsa city implemented Level 2 Micro-based PPKM until the end of 2021. The implementation of micro PPKM is considered effective in reducing the number of daily cases and preventing corona virus transmission (Diskominfo & Sandi Aceh, 2020; Khairunnisa et al., 2021; Zuleha, 2021).

Langsa city is also the city with the third highest GDP value in Aceh province. Langsa city is one of the cities with a growing economy (shown in Table 1.1); with an average GDP value of 3726.55 billion rupiah (based on 2010 constant prices) during 2017-2020. The GRDP value of Langsa city experienced an average growth of 2.55% during the 2017-2020 period. Langsa city is the city with the second highest GDP growth in Aceh province.

Table 1 GRDP of urban areas in Aceh Province (at constant prices 2010)

City	GRDP (billion rupiah)			
	2017	2018	2019	2020
Banda Aceh	13.937,10	14.556,92	15.164,98	14.666,29
Lhokseumawe	6.591,66	6.840,71	7.112,68	7.009,71
Langsa	3.540,72	3.694,09	3.856,22	3.815,19
Subulussalam	1.246,12	1.301,18	1.358,69	1.385,41
Sabang	1.015,38	1.075,03	1.137,56	1.124,43

Source: bps Aceh province (2021)

Nevertheless, Langsa city's GRDP decreased by 1.06% in 2020.The decline is thought to be the impact of the Covid-19 pandemic. This condition shows the weakening economic performance of Langsa City. However, the decline in GDP Langsa is the lowest decline compared to other cities in Aceh province. Thus, it shows that Langsa City is a city with the strongest economic resilience in facing the Covid-19

pandemic in Aceh province(BPS Aceh province, 2021).

The main economic resilience of Langsa city to face Covid-19 is in the Trade, Accommodation Services, Food and beverages sectors. The sector absorbs labor in Langsa City on average up to 27.45% of the total labor force in 2017-2020(bps Kota Langsa, 2022b). The trade sector, accommodation services, food and beverage are a sector consisting of the wholesale and retail trade sector, car and motorcycle repair, and the accommodation and food and beverage sector.

The accommodation, food and beverage sector are the sector with the highest GDP

growth in Langsa City during the period 2016-2019 (shown in Table 1.2). The GDP of the accommodation, food and beverage sector of Langsa city grew by 14.05% during 2016-2019. The accommodation, food and beverage sector is also able to contribute up to 2.65% of the total GRDP of Langsa City. The accommodation, food and beverage sector are dominated by the informal sector, which is mostly driven through MSMEs. MSME efforts are predicted to be an economic restorer during the Covid-19 pandemic (Nurlinda & Sinuraya, 2020).

Table 2 GRDP Kota Langsa by industry sector (at constant prices 2010)

Industrial sector	GRDP (billion rupiah)			
	2017	2018	2019	2020
Agriculture, Forestry, and Fisheries	300,65	308,78	319,87	332,54
Mining and quarrying	16,93	17,02	16,73	16,81
Processing industry	315,41	329,14	330,89	312,49
Electricity and gas procurement	4,57	4,53	4,61	4,61
Water supply, waste management, waste and recycling	1,76	1,71	1,88	1,87
Construction	342,50	356,83	367,63	405,23
Wholesale and Retail Trade; car and motorcycle repair	1.040,70	1.091,40	1.134,68	1.087,91
Provision of accommodation and food and drink	91,80	105,06	119,40	109,19
Transportation and warehousing	312,79	318,99	323,13	262,60
Information and communication	218,81	220,91	232,70	262,43
Financial and insurance services	100,19	101,70	108,78	112,57
Real estate	154,73	161,06	167,89	166,72
Company services	32,90	34,48	36,16	35,96
Government administration, defense and compulsory social security	261,68	276,42	298,67	294,55
Education services	67,47	72,22	78,24	81,89
Health services and social activities	193,28	204,66	218,43	227,78
Other services	84,55	89,16	96,52	98,03
GRDP	3.540,72	3.694,09	3.856,22	3.813,19

Nevertheless, the GDP of the accommodation, food and beverage sector in Langsa city experienced the second largest decline compared to other sectors. The GDP of the accommodation, food and beverage sector in Langsa city decreased by 8.55% in 2020; this decrease was only lower than the transportation and warehousing sector which decreased by 18.73% in 2020. The decline in GRDP in the accommodation, food and beverage sector in 2020 was suspected to be due to the impact of the Covid-19 pandemic.

LITERATURE REVIEW
Micro Small and medium enterprises
Micro, Small and Medium Enterprises (MSMEs) are one of the main pillars of the Indonesian economy. MSMEs are regulated in law of the Republic of Indonesia No. 20, 2008. MSME is a company / small business owned and managed by a person or owned by a small group of people with a certain amount of wealth and income. MSMEs consist of Micro, Small, and medium enterprises

Income

Income indicates income that refers to the value of money that an individual or company earns. Revenue is the total receipts earned in a given period (Lathif, 2021). Income is one of the main concepts often used in economic measurement.

Reception

Revenue (revenue) is the receipt of production from the sale of output. To find out the total revenue obtained from output or production multiplied by the selling price of output.

Cost

Production costs are all expenses that must be incurred to produce a particular product in a given time. Production costs include fixed costs and variable costs.

Production

Production is something that is produced by a company in the form of goods (goods) and services (services) in a period of time which is then calculated as added value for the company. Production can also be defined as converting raw materials (inputs) into products(outputs). Production is a combination of various inputs that produce output in order to create added value of the goods or services.

Business Assets

Asset comes from asset (English) in bahas Indonesia known as "wealth". An asset is anything that has economic value that can be owned either by an individual, a company, or a government that can be valued financially. For profit-oriented organizations, assets (business assets) are expected to generate net cash flow in the future. The present value of free cash flows in the future will produce the value of the asset.
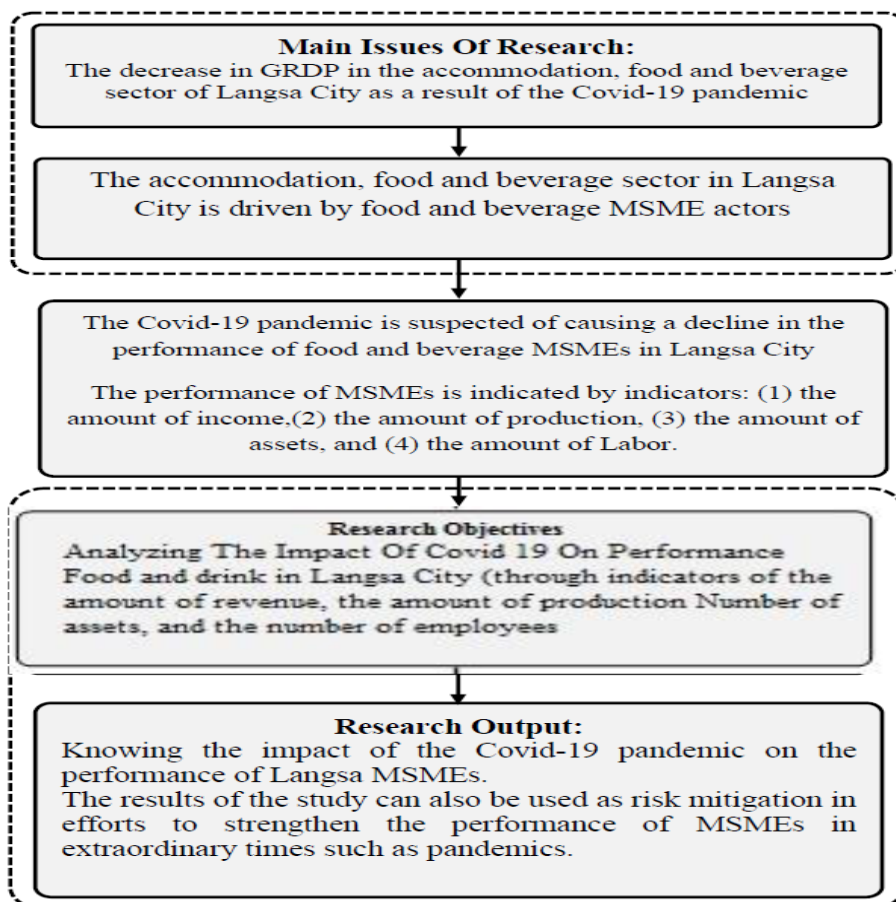

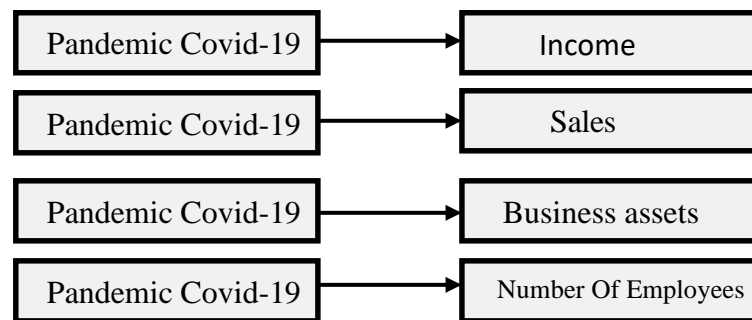**Figure 1 Operational Framework Diagram**

Figure 2 Diagram Of The Conceptual Framework Of The Study

Hypothesis

The hypothesis of this study is descriptive that:

The income of food and beverage MSEs in Langsa City has decreased significantly during the Covid-19 pandemic.

Sales of food and beverage MSEs in Langsa City have decreased significantly during the Covid-19 pandemic.

The business assets of food and beverage MSEs in Langsa City have decreased significantly during the Covid-19 pandemic.

The number of food and beverage UMK employees in Langsa City has decreased significantly during the Covid-19 pandemic.

The additional hypotheses in this study include:

The revenue and sales of MSEs using digital marketing are greater than the revenue and sales of MSEs using conventional marketing.

MATERIAL AND METHODS

This research was conducted in Langsa City, Aceh province. The location determination was carried out deliberately (purposive method) based on the consideration of the hypothesis that the Covid-19 pandemic has resulted in a decline in the performance of food and beverage MSMEs in Langsa City. This is based on the decline in GRDP in the accommodation, food and beverage sector in Langsa City in 2020; where this sector is mostly driven by food and beverage MSME actors. The implementation of the research is planned from May 2024 to June 2024.

This study uses the type of primary data. Primary Data, namely data directly collected by researchers from the first source (Suryabrata, 2010). Primary Data was collected through an interview process based on a list of questions prepared. The data collected is specific and specific data used for this study that is used in data analysis to answer research questions.

The respondents of this study are the owners of food and beverage MSMEs in Langsa City. The number of respondents population is unknown; so it can not be determined the sampling frame. Thus, the method of determining the number of samples was determined deliberately (purposive) as many as 50 MSME owners in Langsa City. Determination of respondents is not divided by business scale (micro, small, and medium enterprises). This is also due to the lack of information on the exact number of respondents at each scale of business.

Determination of the sample of respondents using the method of accidental sampling; namely the determination of the sample by taking the respondents according to the criteria of the study (Etikan et al., 2016). The criteria for respondents were: (1) the owner of food and beverage MSMEs in Langsa City, (2) the business has been running or standing before the Covid-19 pandemic, and (3) willing to be interviewed voluntarily regarding this research.

Primary data collection was taken from the respondents of the study, namely the owners of food and beverage MSMEs in Langsa City. Data collection was conducted by conducting structured interviews with respondents based on questionnaires. The questionnaire used contains a set of questions related to the performance of food

and beverage MSMEs in Langsa City. In addition, the questionnaire also contains a set of questions about the characteristics of MSME owners, Product Characteristics, and food and beverage business characteristics as additional data in the study. Primary data collection is planned to be carried out in May 2024.

RESULTS AND DISCUSSION

The impact of the Covid-19 Pandemic on the total income of food and beverage MSMEs in Langsa City

Analysis of the decline in revenue of food and beverage SMEs Langsa City

Business income is the goal of a business stand. Income indicates income that refers to the value of money that an individual or company earns. Revenue is the total receipts earned in a given period (Lathif, 2021).

Revenue is one of the main concepts that are often used in measuring business success. In simple terms, the greater the income from a business, the higher the success of the business. Business income is also a benchmark for the health of a business, including MSME businesses.

However, the Covid-19 pandemic has had an impact on the economy in various sectors and in various regions; one of them is on the income of food and beverage MSMEs. The income of food and beverage SMEs has decreased during the Covid-19 pandemic. These conditions occur in various regions; including in the city of Langsa.

The results showed that there was a significant decrease in the income of food and beverage MSMEs in Langsa City during the Covid-19 pandemic. This is evidenced by the paired sample t-test difference test (with @ = 0.05) with a significant difference between the income of food and beverage MSMEs in Langsa City before and during the Covid-19 pandemic (the results of the analysis are shown in Table 3

Table 3 results of the paired sample t-test difference test (with @ = 0.05) food and beverage MSME income in Langsa City

	Groups	*t-value*		Probability
Micro and small businesses		4,553		0,000*
Micro-business		7,575		0,000*
Small business		3,152		0,004*
	Micro-business and Small	Earnings before the pandemic Covid-19	2.001.200	
		Income during a pandemic Covid-19	1.118.000	
Mean	Micro-business	Earnings before the pandemic Covid-19	1.338.462	
		Income during a pandemic Covid-19	769.231	
	Small business	Earnings before the pandemic Covid-19	2.719.167	
		Income during a pandemic Covid-19	1.495.833	

Source: analysis results

Based on the results of the study, it is known that the average income of food and beverage MSMEs in Langsa City before the Covid-19 pandemic was an average of Rp2, 001, 200.00; while the income of food and beverage MSMEs in Langsa City during the Covid-19 pandemic was Rp1, 118, 000.00. This shows that there was a decrease in food and beverage MSME revenue in Langsa City during the Covid-19 pandemic of Rp883, 200.00; or a decrease of 44.13% during the Covid-19 pandemic. In simple terms, the decline in food and beverage MSME revenue in Langsa City during the Covid-19 pandemic is shown in the graph in Figure 3
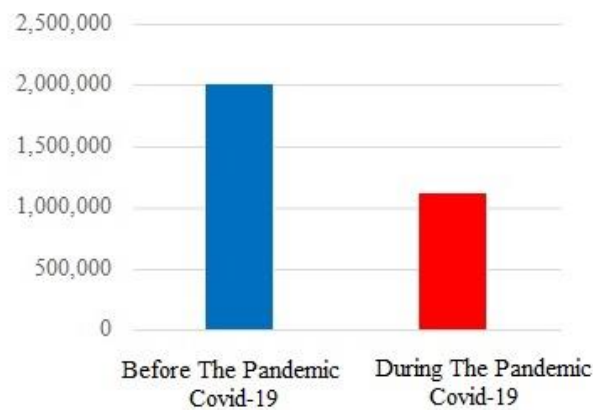
Figure 3 graph of food and beverage MSME revenue in Langsa City before and during the Covid-19 pandemic

Furthermore, by dividing business groups, the results of the study showed that there was a significant decrease in the income of micro-business groups and food and beverage small business groups in Langsa City during the Covid-19 pandemic. This is evidenced by the paired sample t-test difference test (with ③ = 0.05) with a significant difference between income before and during the Covid-19 pandemic (shown in Table 4.1). Food and beverage microenterprise revenues decreased by an average of Rp569, 231.00; or a decrease of 42.53% during the Covid-19 pandemic. Meanwhile, food and beverage small business revenue decreased by an average of Rp1, 223, 333.00; or a decrease of 44.99% during the Covid-19 pandemic. This shows that the decrease in small business income is greater than that of micro businesses during the Covid-19 pandemic. In simple terms, the decline in food and beverage MSE revenue in Langsa City during the Covid-19 pandemic is shown in Figure 4
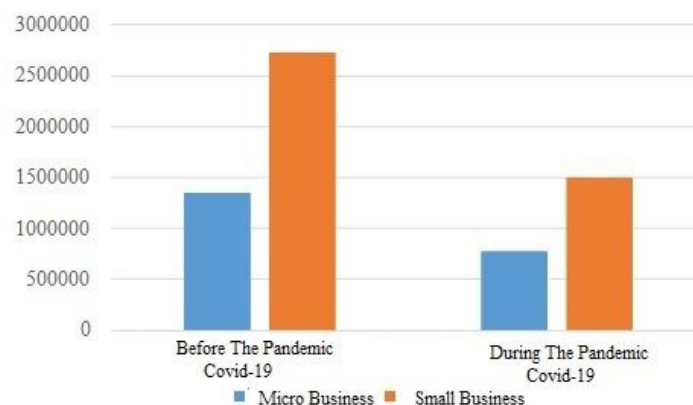

Figure 4 Comparison of micro and small business income in food and beverage Langsa City before and during the Covid - 19 pandemic

Based on the results of the study, it is known that there are 44 food and beverage UMK business units in Langsa city for research respondents who experienced a decrease in business income during the Covid-19 pandemic. The results showed that 88% of food and beverage MSEs in Langsa city experienced a decrease in income during the Covid-19 pandemic. More specifically, the food and beverage UMK units in Langsa city that experienced a decrease in income and an increase in

income during the Covid-19 pandemic are   described in Figure 5
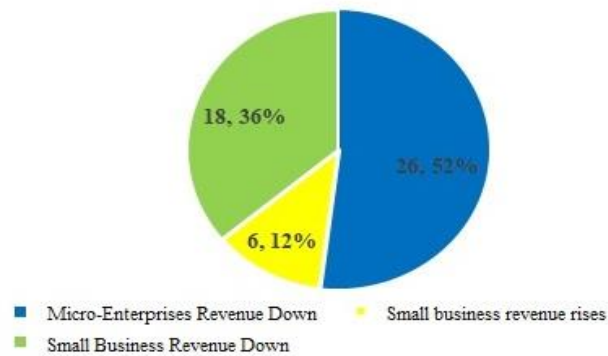
Figure 5 income graph of food and beverage SMEs in Langsa city during the period the Covid-19 pandemic

Based on the asset value, there were 26 respondents of micro enterprises and 24 respondents of small businesses. Based on Figure 5, the results also showed that there were 26 micro business units (52% of total respondents) that experienced a decrease in revenue, 18 small business units (36% of total respondents) that experienced a decrease in revenue, and 6 small business units (12% of total respondents) that experienced an increase in revenue.

The existence of a small business unit that is able to increase revenue during the Covid-19 pandemic is suspected because of the carrying capacity of capital and business assets owned. So that it is able to carry out business and managerial strategy efforts to be able to increase revenue during the Covid-19 pandemic. This is different from small businesses which are generally less capital carrying capacity and business assets

they have. However, more research is needed to confirm this empirically.

Descriptive analysis of revenue decline and marketing digitalization of food and beverage SMEs Langsa

The use of digital marketing is very important during the Covid-19 pandemic. The use of digital marketing is one form of adoption of digital technology innovations in an effort to adapt to the Covid-19 pandemic situation. The use of digital marketing does not cover the risk of declining revenue during the Covid-19 pandemic for food and beverage MSEs in Langsa City. More specifically, food and beverage MSEs in Langsa city that experienced a decrease in income and an increase in income during the Covid-19 pandemic based on the use of digital marketing are described in Figure 6
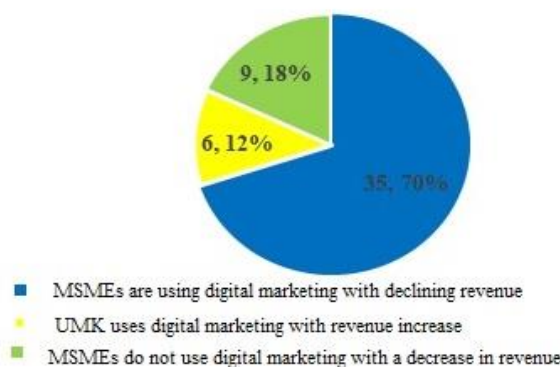
Figure 6 comparison chart of digital marketing usage and UMK revenue food and drinks in Langsa City during the Covid-19 pandemic

The results showed that there were 35 business units (70% of total respondents) of food and beverage MSEs in Langsa City Research Respondents implemented digital marketing and experienced a decrease in revenue, 6 business units (12% of total respondents) of food and beverage MSEs in Langsa City Research Respondents implemented digital marketing and experienced an increase in revenue, and 9 business units (18% of total respondents) of food and beverage MSEs in Langsa City Research Respondents did not implement digital marketing and experienced a decrease in revenue.

The results showed that the use of digital marketing to minimize the losses experienced by food and beverage SMEs in Langsa City. MSEs using digital marketing experienced a decrease in average revenue of Rp -77,142.85 during the Covid-19 pandemic. While MSEs that did not use digital marketing experienced a decrease in average revenue of Rp -2,083,333.33 during the Covid-19 pandemic.

Descriptive analysis of revenue decline and Product Characteristics (product specificity) of food and beverage SMEs Langsa City

Furthermore, judging from the business characteristics of food and beverage MSEs in Langsa City based on product peculiarities, it is known that there are 26 business units (52% of total respondents) of food and beverage MSEs in Langsa City Research Respondents who sell regional specialties. As for 24 business units (48% of total respondents) sell products that are not typical foods or beverages of a particular region.

Typical foods and drinks are generally sold by the indigenous people of the area of origin of the food. This gives its own uniqueness to the food and beverage products. Thus, it not only presents the characteristics of taste, but also the characteristics of the community (ethnicity) of origin that are part of the characteristics of the product; such as the atmosphere of the store, language, and habits of the people of origin.

However, having the characteristics of a particular region's products does not cover the risk of declining revenue during the Covid-19 pandemic for food and beverage MSEs in Langsa City. More specifically, food and beverage MSEs in Langsa city that experienced a decrease in income and an increase in income during the Covid-19 pandemic based on the peculiarities of their products are described in Figure 7
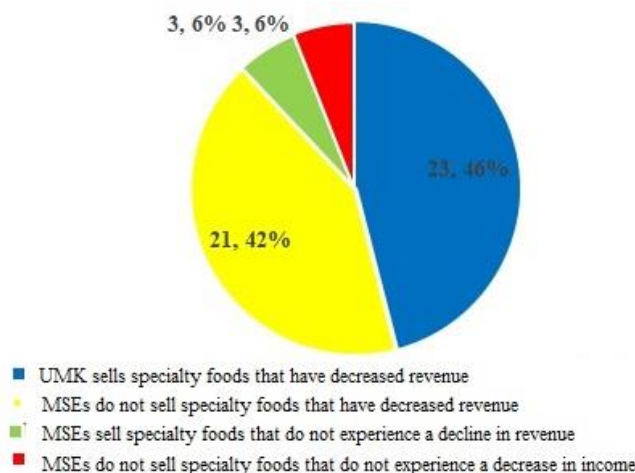
Figure 7 income graph of food and beverage SMEs in Langsa city during the period covid-19 pandemic based on product peculiarities

Based on Figure 7, the results showed that there were 23 units (46% of total respondents) of MSEs selling typical foods that experienced a decrease in income, 21 units (42% of total respondents) of MSEs that did not sell typical foods that experienced a decrease in income, 3 units (6% of total respondents) of MSEs that sold typical foods that did not experience a decrease in income, 3 units (6% of total respondents) of MSEs that did not sell typical foods that did not experience a decrease in income.

Descriptive analysis of revenue decline and product sales of food and beverage SMEs Langsa

The main factor that is suspected to be the cause of the decline in food and beverage MSE revenue in Langsa City is the decline in sales during the Covid-19 pandemic. The condition of declining income during the Covid-19 pandemic can occur in almost all food and beverage MSEs in Langsa City. The results showed that only 12% of respondents to food and beverage MSEs in Langsa City did not experience a decrease in income during the Covid-19 pandemic.

More specifically, food and beverage MSEs in Langsa city that experienced a decrease in revenue and an increase in revenue during the Covid-19 pandemic based on a decrease in sales are described in Figure 8

Figure 8 chart of changes in the income of food and beverage SMEs in Langsa City based on sales during the Covid-19 pandemic

Based on Figure 8, the results showed that there were 44 units (88% of total respondents) of MSEs with a decrease in revenue due to a decrease in sales, 3 units (6% of total respondents) of MSEs with an increase in revenue despite a decrease in sales, and 3 units (6% of total respondents) of MSEs with an increase in revenue without a decrease in sales. This shows that the decline in sales is the main factor

causing the decline in food and beverage UMK revenues in Langsa City during the Covid-19 pandemic.

Furthermore, by dividing the micro and small business groups, food and beverage businesses in Langsa city that experienced a decrease in income and those that experienced an increase in income during the Covid-19 pandemic are described in Figure 9
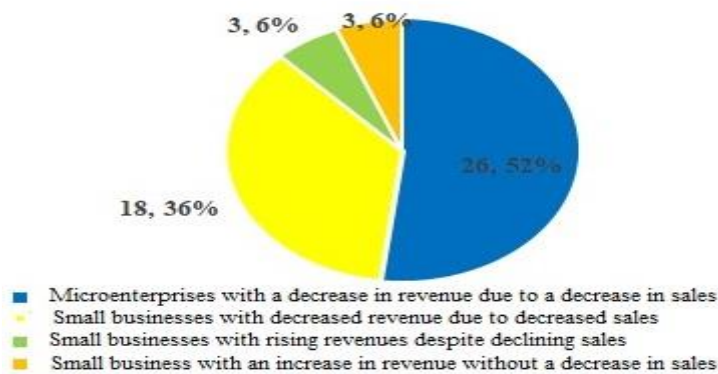
Figure 9 comparison chart of changes in income of micro and small enterprises based on sales during the Covid-19 pandemic

Based on Figure 9, the results showed that there were 26 units (52% of total respondents) of micro enterprises with decreased revenue due to decreased sales. This also shows that all microenterprise respondents experienced a decrease in revenue due to a decrease in sales). Furthermore, there were 18 units (36% of total respondents) of small businesses with a decrease in revenue due to a decrease in sales, 3 units (6% of total respondents) of small businesses with an increase in revenue despite a decrease in sales, and 3 units (6% of total respondents) of small businesses with an increase in revenue without a decrease in sales. This further reinforces that the decline in sales is the main factor causing the decline in food and beverage UMK revenues in Langsa City during the Covid-19 pandemic.

Descriptive analysis of revenue decline and Business Assistance for food and beverage SMEs Langsa

Ideally, MSEs with a decrease in income during the Covid-19 pandemic get business assistance. Business assistance can be in the form of capital assistance, and business tool assistance that is able to support the sustainability and development of UMK businesses during the Covid-19 pandemic. Business assistance can come from the government, private sector, and certain organizations as a form of support for MSME actors in Langsa City.

However, only 8 units (16% of total respondents) of MSEs received business assistance. More specifically, food and beverage MSEs in Langsa City who received business assistance during the Covid-19 pandemic are described in Figure 10
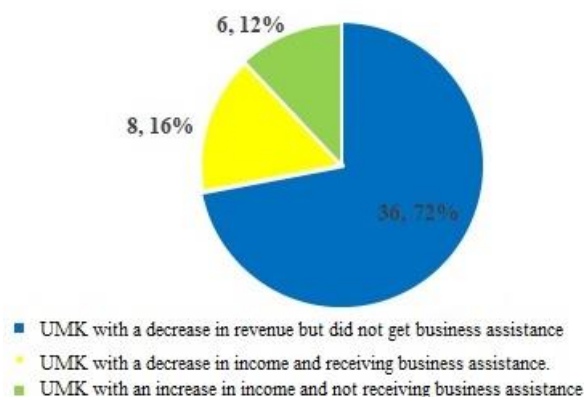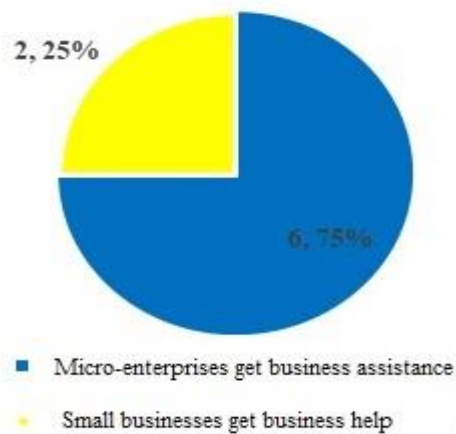

Figure 10 graph of the number of food and beverage SMEs in Langsa city that get business assistance during the Covid-19 pandemic

Based on Figure 10, the results showed that there were 36 units (72% of total respondents) of MSEs with decreased income but did not get assistance; 8 units (16% of total respondents) of MSEs with decreased income and received assistance, and 6 units (12% of total respondents) of MSEs with increased income and did not get assistance. The results showed that most food and beverage MSEs in Langsa City did not get business assistance during the Covid-19 pandemic.

The results also showed that only MSEs that experienced a decline in business received business assistance during the Covid-19 pandemic. Furthermore, by dividing business groups, it is possible to specifically indicate the number of small businesses and micro enterprises that received business assistance during the Covid-19 pandemic; shown in Graph 11

Figure 11 comparison chart of the number of food and beverage small and micro enterprises in Langsa city that received business assistance during the Covid-19 pandemic

Based on Figure 11, the results showed that there are 6 units (75% of business aid recipients) are micro enterprises; and 2 units (25% of business aid recipients) are small businesses. The results showed that most of the beneficiaries were food and beverage micro enterprises in Langsa City.

Furthermore, the government is expected to pay more attention to food and beverage UMK actors in Langsa City when facing extraordinary situations such as the Covid-19 pandemic. Practically, business assistance can improve the performance of MSEs and support the sustainability and development of food and beverage MSEs in Langsa City during times of extraordinary situations such as the Covid-19 pandemic.

The results of the study also emphasize that the decline in sales is suspected to be the main factor causing the decline in food and beverage MSE revenue in Langsa City during the Covid-19 pandemic. However, more research is needed that focuses on this. This research will also further discuss the impact of the Covid-19 pandemic on the sale of food and beverage MSEs in Langsa City during the Covid-19 pandemic.

The impact of the Covid-19 Pandemic on the number of sales of Langsa City Food and beverage MSEs
The decline in sales of food and beverage SMEs Langsa
The number of sales refers to the amount of output produced (produced) by a business in a certain period of time (Soekartawi, 2002). The number of sales is also one of the benchmarks for the success of UMK businesses. Simply put, the greater the sales of a business, the higher the success of the business. However, the Covid-19 pandemic has had an impact on the decline in sales of food and beverage MSEs during the Covid -19 pandemic.

The results showed that there was a significant decrease in sales of food and beverage MSEs in Langsa City during the Covid-19 pandemic. This is evidenced by the paired sample t-test difference test (with @ = 0.05) with a significant difference between the sales of food and beverage MSEs in Langsa City before and during the Covid-19 pandemic (the results of the analysis are shown in Table 4

Table 4 test results of different paired sample t-test (with @ = 0.05) sales of food and beverage MSEs in Langsa City

	Groups	*t-value*	Probability	
	Micro and small businesses	6,271	0,000*	
	Micro-business	5,162	0,000*	
	Small business	3,691	0,001*	
	Micro business and small	Sales before the Covid-19 pandemic		141
		Sales during the Covid-19 pandemic		71
Mean	Micro-business	Sales before the Covid-19 pandemic		164
		Sales during the Covid-19 pandemic		79
	Small business	Sales before the Covid-19 pandemic		115
		Sales during the Covid-19 pandemic		61

Source: analysis results

Based on the results of the study, it is known that the average sales of food and beverage MSEs in Langsa City before the Covid-19 pandemic were an average of 141 units of products; while sales of food and beverage MSEs in Langsa City during the Covid-19 pandemic were 71 units of products. This shows that there was a decrease in sales of food and beverage MSEs in Langsa City during the Covid-19 pandemic by an average of 70 units of products; or a decrease of 49.53% during the Covid-19 pandemic. In simple terms, the decline in sales of food and beverage MSEs in Langsa City during the Covid-19 pandemic is shown in the graph in Figure 12
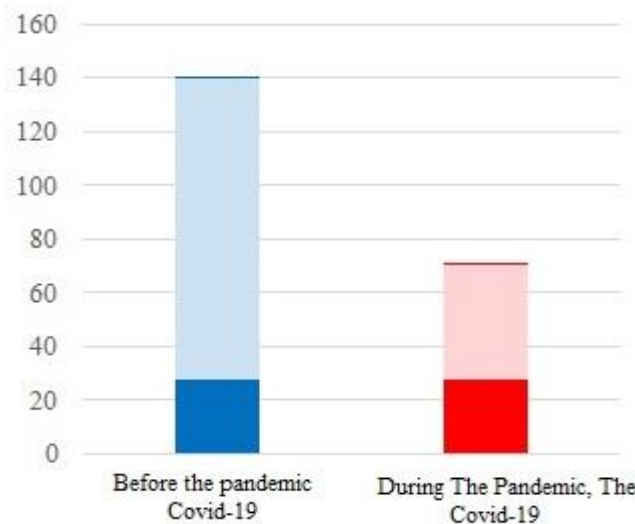
Figure 12 chart of food and beverage MSE sales in Langsa City before and during the Covid-19 pandemic

The decline in sales is considered to be the main factor in the decline in food and beverage UMK revenue in Langsa City during the Covid-19 pandemic. Based on the results of the study, it is known that there are 47 food and beverage UMK business units in Langsa City Research Respondents who experienced a decrease in business sales during the Covid-19 pandemic. The results showed that 94% of

food and beverage MSEs in Langsa city experienced a decline in sales during the Covid-19 pandemic.

Furthermore, by dividing business groups, the results of the study showed that there was a significant decrease in sales of micro-business groups and small business groups of food and beverages in Langsa City during the Covid-19 pandemic. This is evidenced by the paired sample t-test difference test (with @ = 0.05) with a significant difference between sales before and during the Covid-19 pandemic (shown in Table 4.2). Sales of food and beverage microenterprises decreased by an average of 85 units of products; or a decrease of 51.76% during the Covid-19 pandemic. While small business sales of food and beverages decreased on average by 54 units of products; or a decrease of 46.86% during the Covid-19 pandemic. This shows that the percentage of micro business sales decline is greater than that of small businesses during the Covid-19 pandemic. In simple terms, the decline in sales of food and beverage MSEs in Langsa City during the Covid-19 pandemic is shown in Figure 13
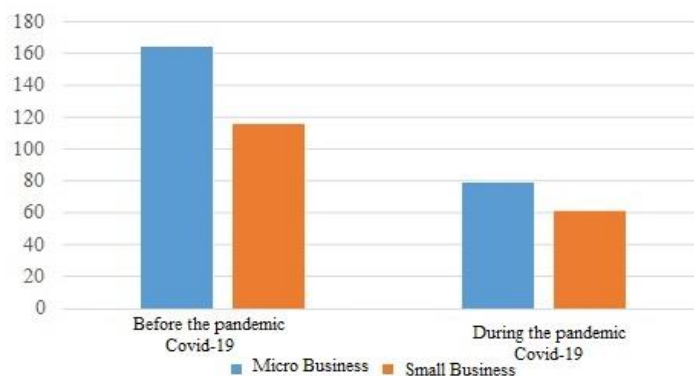

Figure 13 comparison of micro and small business sales of food and beverages in Langsa City before and during the Covid - 19 pandemic

Descriptive analysis of the decline in sales and factors associated with the decline in sales of food and beverage SMEs

The decline in sales can occur due to several factors related to the Covid-19 pandemic situation; including reduced operating hours, reduced number of chairs and dining tables at business locations (dine in), and the use of digital marketing. These factors are also strongly related to the implementation of PSBB and PPKM policies; including in Langsa City.

The reduction in business operating hours and the reduction in the number of chairs and dining tables at business locations were considered to be the factors that most influenced the decrease in the number of food and beverage MSE sales in Langsa City. This is in line with the implementation of the PSBB and PPKM policies, which imposed the implementation of social restrictions (social distancing) and curfews in public and crowded locations. This causes food and beverage SMEs in Langsa to reduce business operating hours and reduce the number of chairs and dining tables at business locations.

Descriptive analysis of the decline in sales of food and beverage SMEs with a reduction in operating hours.

More specifically, the food and beverage UMK units in Langsa city that experienced decreased sales and increased sales during the Covid-19 pandemic based on reduced operating hours are described in Figure 14
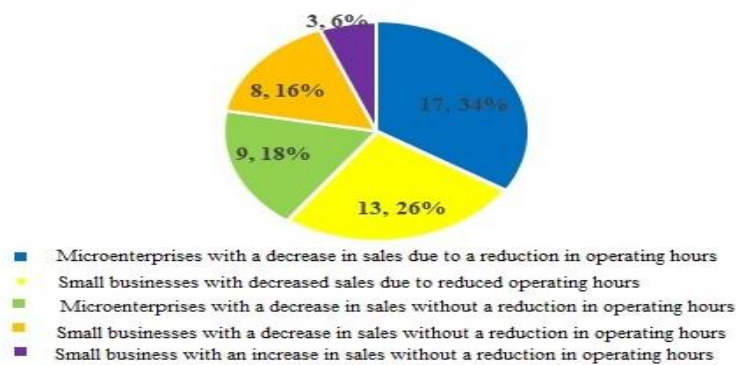
Figure 14 graph of sales of food and beverage micro and small businesses in Langsa City during the Covid-19 pandemic based on reduced operating hours

Based on Figure 14, the results showed that there were 17 units (34% of total respondents) of micro enterprises with a decrease in sales due to a reduction in operating hours; 13 units (26% of total respondents) of small businesses with a decrease in sales due to a reduction in operating hours; 9 units (18% of total respondents) of micro enterprises with a decrease in sales without a reduction in operating hours; 8 units (16% of total respondents) of small businesses with a decrease in sales without a reduction in operating hours; and 3 units (6% of total respondents) of small businesses with an increase in sales without a reduction in operating hours. The results showed that the reduction in operating hours is a factor that affects the decline in sales of food and beverage MSEs in Langsa City.

The operating hours of food and beverage MSEs in Langsa City have reduced by an average of 2 hours during the Covid-19 pandemic. Generally, businesses that reduce operating hours operate during the afternoon to night. The implementation of the curfew in the PSBB and PPKM policies in Langsa city caused business actors to stop operating (close) their businesses earlier.

Descriptive analysis of the decline in sales of food and beverage MSEs with a reduction in the reduction in the number of chairs and dining tables at the business location (Dine In)

Another factor that is considered to affect the decline in sales of food and beverage MSEs in Langsa City is the reduction in the number of chairs and dining tables at business locations (dine in). More specifically, the food and beverage UMK units in Langsa city that experienced a decrease in sales as well as an increase in sales during the Covid-19 pandemic based on a reduction in the number of chairs and dining tables at business locations are described in Figure 15
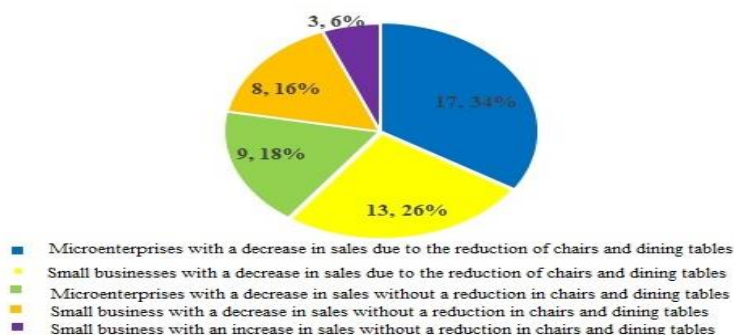

Figure 15 chart of sales of micro and small businesses of food and beverages in the city Langsa during the Covid-19 pandemic based on the reduction of chairs and tables eat

Based on Figure 15, the results showed that there were 17 units (34% of total respondents) of micro enterprises with a decrease in sales due to the reduction of chairs and dining tables; 13 units (26% of total respondents) of small enterprises with a decrease in sales due to the reduction of chairs and dining tables; 9 units (18% of total respondents) of micro enterprises with a decrease; and 3 units (6% of total respondents) of small businesses with increased sales without reduction of chairs and dining tables. The results showed that the reduction of chairs and dining tables is a factor that affects the decline in sales of food and beverage MSEs in Langsa City.

Food and beverage MSEs in Langsa City on average reduced the number of dine-in seats by 12 seats. Specifically, micro-food and beverage businesses in Langsa City on average reduced the number of dine-in seats by 3 seats; while small food and beverage businesses in Langsa City on average reduced the number of dine-in seats by 22 seats.

Generally, businesses that reduce the number of dine-in seats implement health protocols at their business locations. The imposition of social distancing and the implementation of health protocols in the PSBB and PPKM policies in Langsa city caused businesses to reduce the number of dine-in chairs and tables at their business locations as a form of social restrictions and the implementation of health protocols.

Descriptive analysis of the decline in sales of food and beverage SMEs with the use of Digital Marketing

In addition to reducing operating hours and reducing the number of chairs and dine-in tables at business locations, another factor that is also considered to affect the sale of food and beverage MSEs in Langsa City is the use of digital marketing. Digital marketing is the use of digital information technology as a marketing medium and transactions in business operations.

The use of digital marketing is one form of adoption of digital technology innovations in an effort to adapt to the Covid-19 pandemic situation. The results showed that there were 41 units (82% of total respondents) of food and beverage SMEs in Langsa city using digital marketing, and 9 units (18% of total respondents) of food and beverage SMEs in Langsa City not using digital marketing. More specifically, the use of digital marketing of food and beverage MSEs in Langsa City is described in Figure 16
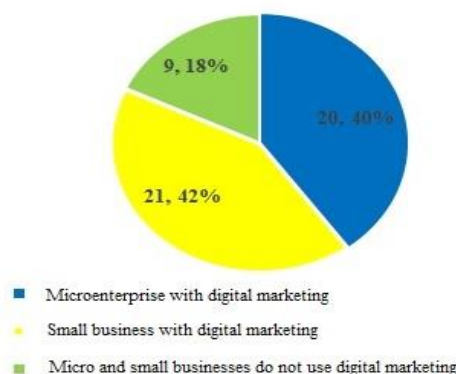

Figure 16 digital marketing graphics on micro and small business food and drinks in Langsa City during the Covid-19 pandemic

Based on Figure 16, the results showed that there were 20 units (40% of total respondents) of food and beverage micro enterprises in Langsa city using digital marketing, 21 units (42% of total respondents) of food and beverage small

businesses in Langsa city using digital marketing; and 9 units (18% of total respondents) of food and beverage SMEs in Langsa city using digital marketing. This proves that most food and beverage MSEs in Langsa City have used digital marketing during the Coivd-19 pandemic. Facebook instalasi sosial media (instalasi sosial media): (1) the use of social media applications (instalasi sosial media) (instalasi sosial media). instalasi sosial media (instalasi sosial media). Instagram, facebook, twitter, whatsapp, youtube, etc.), (2) use of online food and beverage ordering applications (GoFood, GrabFood, ShopeeFood, etc.), and (3) others, such as the official website of the business.
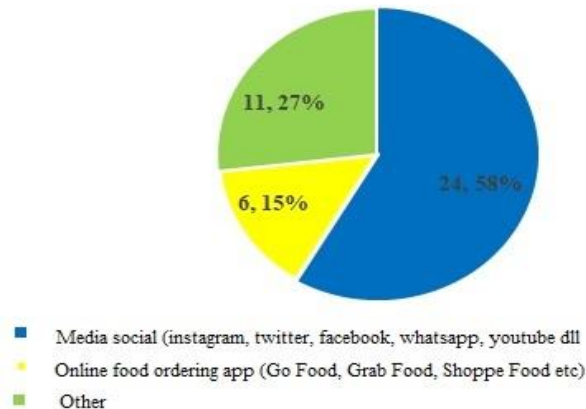

Figure 17 graph of social media usage at food and beverage MSEs in Langsa City during the Covid-19 pandemic

Based on Figure 17, the results showed that there were 24 units (58% of total respondents) of food and beverage MSEs in Langsa city using social media as a marketing medium, 6 units (12% of total respondents) of food and beverage MSEs in Langsa city using online food ordering applications as a marketing medium, and 11 units (22% of total respondents) of food and beverage MSEs in Langsa city using other digital marketing media (official websites, official business blogs, etc.).

Empirically, the use of digital marketing is considered able to increase the number of business sales. This is because digital marketing is able to reach a wider target market, cheaper marketing costs, and is more efficient in reaching consumer targets. However, in the Covid-19 pandemic situation in Langsa City, the use of digital marketing is considered not yet able to increase sales of food and beverage MSEs in Langsa City.

More specifically, the food and beverage UMK units in Langsa city that experienced sales declines and sales increases during the Covid-19 pandemic based on the use of digital marketing are described in Figure 18
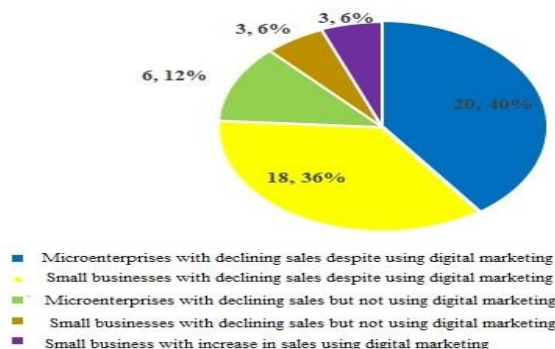

Figure 18 chart of food and beverage UMK sales in Langsa City during the Covid-19 pandemic based on the use of social media

Based on Figure 18, the results showed that there are 20 units (40% of total respondents) are micro businesses with decreased sales despite using digital marketing, 18 units (36% of total respondents) are small businesses with decreased sales despite using digital marketing, 6 units (12% of total respondents) are micro businesses with decreased sales but do not use digital marketing, 3 units (6% of total respondents) are, and 3 units (6% of total respondents) are small businesses with increased sales using digital marketing. The results of the study show that the use of digital marketing has not been able to encourage and/or even maintain sales of food and beverage MSEs in Langsa City during the Covid-19 pandemic.

Furthermore, this study also conducted a specific comparison between micro and small businesses that use digital marketing and do not use digital marketing (conventional marketing). Conventional marketing is generally done such as word of mouth (mouth to mouth), and flyers/pamphlets, etc.. The comparison of the income of microenterprises and small businesses that use digital marketing and do not use digital marketing is shown in Figure 19
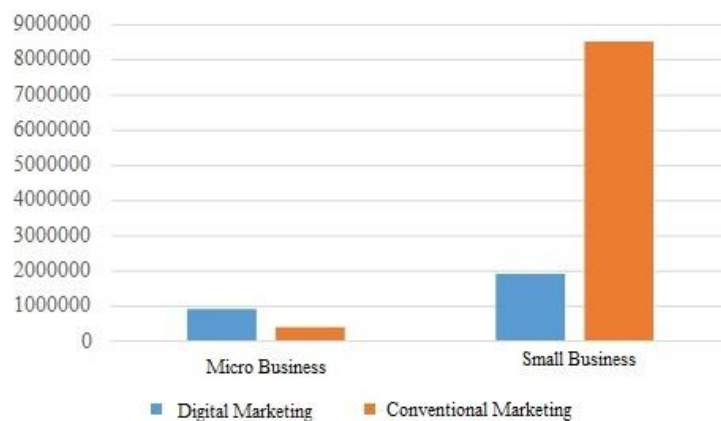

Figure 19 comparison of micro and small business food and beverage revenues in Langsa City before and during the Covid-19 pandemic

The results showed that the income of micro-enterprises that use digital marketing tend to be higher than the income of micro-enterprises that do not use digital marketing (conventional marketing). The increase in the income of micro businesses that use digital marketing is supported by an increase in sales as a result of the use of digital marketing. But on the contrary, the results showed that the income of small businesses that use digital marketing tend to be lower than the income of micro businesses that do not use digital marketing. This can happen because small businesses that use conventional marketing are generally old businesses that have been known. These small businesses have reached a stage of stability and have regular customers.

However, this study does not conclude that the use of digital marketing media cannot increase sales of food and beverage MSEs in Langsa City. The use of digital marketing in the modern era is a necessity for every business, especially food and beverage MSEs. Empirically, digital marketing is able to increase sales of food and beverage MSEs.

The results of this study emphasize that the sales of food and beverage MSEs in Langsa City are strongly influenced by the adaptation of MSE business actors to the Covid-19 pandemic situation and the implementation of PSBB and PPKM policies. The form of adaptation of food and

beverage UMK business actors in Langsa city includes reducing operating hours, reducing the number of chairs and dining tables at business locations (dine in), and the use of digital marketing. However, further research is needed that focuses on the effect of food and beverage MSE adaptation on sales during the Covid-19 pandemic.

The impact of the Covid-19 Pandemic on the number of business assets of Langsa City Food and beverage MSEs

Business asset decline of food and beverage SMEs Langsa

Business assets are something that has economic value from the utilization / operation that generates income and has a long life cycle. For profit-oriented organizations or individuals such as MSEs, assets (business assets) are expected to generate net cash flow in the future. Thus, business assets for MSME actors are resources that have economic, commercial, exchange, or social value and can be owned or controlled by MSME actors (Wahyuni & Khoiruzin, 2020).

The number of business assets is a measure of the scale of UMK business. Micro enterprises have total assets of at most Rp50, 000, 000.00 (fifty million rupiah) excluding land and building of business premises. Small businesses have total assets of Rp50, 000, 000.00 (fifty million rupiah) up to a maximum of Rp500, 000, 000.00 (five hundred million rupiah) excluding land and business premises.

The value of business assets is also one of the benchmarks of the strength and success of MSE businesses. In simple terms, the greater the asset value of a business, the higher the strength and durability of the business. However, the Covid-19 pandemic has had an impact on the decline in the value of food and beverage UMK business assets during the Covid-19 pandemic.

The results showed that there was a significant decrease in the value of food and beverage UMK business assets in Langsa City during the Covid-19 pandemic. This is evidenced by the paired sample t-test difference test (with @ = 0.05) with a significant difference between the value of food and beverage UMK business assets in Langsa City before and during the Covid - 19 pandemic (the results of the analysis are shown in Table 4.3.

Table 5 results of the paired sample t-test difference test (with @ = 0.05) of food and beverage UMK business assets in Langsa City

	Groups	*t-value*		Probability
	Micro and small businesses	4,074		0,000*
	Micro-business	2,158		0,041*
	Small business	4,286		0,000*
	Micro business and small	Business assets before the Covid-19 pandemic		96.300.000
		Business assets during the Covid-19 pandemic		87.900.000
Mean	Micro-business	Business assets before the Covid-19 pandemic		23.658.846
		Business assets during the Covid-19 pandemic		22.115.385
	Small business	Business assets before the Covid-19 pandemic		175.000.000
		Business assets during the Covid-19 pandemic		159.166.667

Source: analysis results

Based on the results of the study, it is known that the average value of food and beverage MSE business assets in Langsa City before the Covid-19 pandemic was an average of Rp96, 300, 000.00; while the value of food and beverage MSE business assets in Langsa City during the Covid-19 pandemic was Rp87, 900, 000.00. This shows that there was a decrease in the value of food and beverage UMK business assets in Langsa City during the Covid-19 pandemic by an average of Rp8, 400, 000.00; or a decrease of 8.72% during the Covid-19 pandemic. In simple terms, the decrease in the value of food and beverage UMK business assets in Langsa City during the Covid-19 pandemic is shown in the graph in Figure 20
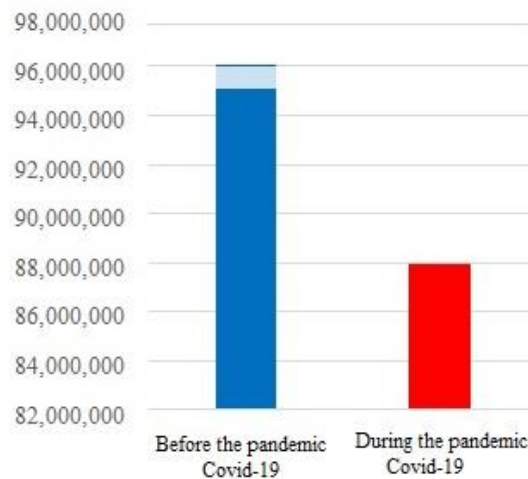
Figure 20 graph of the value of food and beverage UMK business assets in Langsa City before and during the Covid-19 pandemic

The decline in revenue is considered to be the main factor in the decline in food and beverage UMK business assets in Langsa City during the Covid-19 pandemic. Food and beverage SMEs in Langsa City were forced to sell their business assets to be able to maintain their business continuity, albeit on a smaller scale.

Furthermore, by dividing business groups, the results of the study showed that there was a significant decrease in the business assets of micro-business groups and food and beverage small business groups in Langsa City during the Covid-19 pandemic. This is evidenced by the paired sample t-test difference test (with @ = 0.05) with significant differences between business assets before and during the Covid-19 pandemic (shown in Table 5). Food and beverage microenterprise business assets decreased by an average of Rp1, 538,462.00; or a decrease of 6.50% during the Covid-19 pandemic. Meanwhile, food and beverage small business assets decreased by an average of Rp15, 833, 333.00; or a decrease of 9.05% during the Covid-19 pandemic. This shows that the decrease in business assets in small businesses is greater than in micro businesses during the Covid-19 pandemic. In simple terms, the decline in food and beverage UMK business assets in Langsa City during the Covid-19 pandemic is shown in Figure 21
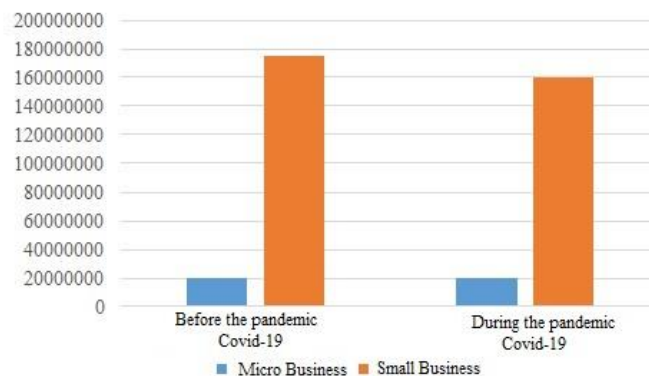
Figure 21 comparison of business assets in food and beverage micro and small businesses in Langsa City before and during the Covid - 19 pandemic

More specifically, by dividing business groups, food and beverage UMK units in Langsa city that have decreased the value of business assets and those that have

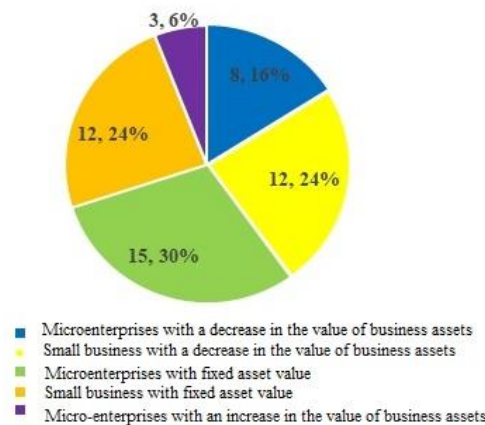increased the value of business assets during the Covid-19 pandemic are described in Figure 22

Figure 22 graph of changes in the value of business assets in micro and small businesses food and drinks in Langsa City during the Covid-19 pandemic

Based on Figure 22, the results of the study show that there are 8 units (16% of total respondents) are food and beverage microenterprises in Langsa City Research Respondents who have decreased business assets during the Covid-19 pandemic, 12 units(24% of total respondents) are food and beverage small businesses in Langsa City Research Respondents who have decreased business assets during the Covid-19 pandemic, 15 units (30% of total respondents) are food and beverage microenterprises in Langsa City Research Respondents who are able to maintain business assets (value of fixed business assets) during the Covid-19 pandemic, 12 units (24% of total respondents) are food and beverage small businesses in Langsa City Research Respondents who are able to maintain business assets (value of fixed business assets) during the Covid-19 pandemic, and only 3 units (6% of total respondents) are food and beverage microenterprises in Langsa City Research Respondents who are able to increase the value of business assets during the Covid-19 pandemic. This shows that it is very difficult

for food and beverage MSEs in Langsa City to be able to increase the value of business assets during the Covid-19 pandemic. The results showed that small businesses have a higher risk of asset impairment than micro enterprises.

Descriptive analysis of business asset decline and marketing digitalization of food and beverage SMEs Langsa

The use of digital marketing is very important during the Covid-19 pandemic. The use of digital marketing is one form of adoption of digital technology innovations in an effort to adapt to the Covid-19 pandemic situation. The use of digital marketing does not cover the risk of declining business assets during the Covid-19 pandemic for food and beverage MSEs in Langsa City. More specifically, food and beverage MSEs in Langsa city that experienced a decrease in business assets and those that experienced an increase in business assets during the Covid-19 pandemic based on the use of digital marketing are described in Figure 23

Figure 23 comparison chart of the use of digital marketing and business assets of food and beverage MSEs in Langsa City during the Covid-19 pandemic

The results showed that there are 20 business units (40% of total respondents) food and beverage MSEs in Langsa City Research Respondents implement digital marketing and decreased business assets, 3 Business Units (6% of total respondents) food and beverage MSEs in Langsa City Research Respondents implement digital marketing and increased business assets, 18 business units (36% of total respondents) food and beverage MSEs in Langsa City Research Respondents, and 9 business units (18% of total respondents) of food and beverage SMEs in Langsa City Research Respondents did not apply digital marketing with the value of fixed business assets.

The results showed that the use of digital marketing is not able to avoid the risk of declining business assets experienced by food and beverage SMEs in Langsa City. MSEs that use digital marketing have decreased their business assets by an average of Rp -9,225,000 during the Covid-19 pandemic. Nevertheless, the number of food and beverage SMEs in Langsa city that did not experience a decrease in business assets was still greater than those that experienced a decrease in business assets.

Descriptive analysis of the decline in business assets and capital sources of food and beverage SMEs in Langsa

Business assets are strongly influenced by the business capital owned by each business. In general, the business capital of MSME actors can come from: (1) own capital, (2) credit from banks/cooperatives, and/or (3) other sources (grants, etc.). The results showed that there were 42 units (84% of total respondents) of MSEs with capital sources derived from their own (personal) capital of business owners, and only 8 units (16% of total respondents) of MSEs with capital sources derived from bank loans/cooperatives.

More specifically, the units of food and beverage MSEs in Langsa city that experienced a decrease in the value of business assets and those that experienced an increase in the value of business assets during the Covid-19 pandemic based on capital sources are described in Figure 24
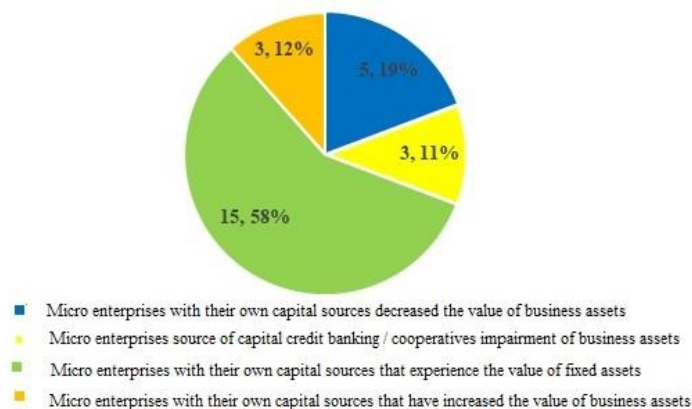

Figure 24 graph of changes in the value of food and beverage UMK assets in Langsa City during the Covid-19 pandemic based on capital sources

Based on Figure 24The results showed that there were 12 units (24% of total respondents) of food and beverage SMEs in Langsa city research respondents with their own capital sources that decreased the value of business assets during the Covid-19 pandemic, 8 units (16% of total respondents) of food and beverage SMEs in Langsa city research respondents with capital sources from Bank/cooperative loans that decreased the value of business assets during the Covid-19 pandemic, 27 units (54% of total respondents) of food and beverage SMEs in Langsa city research respondents with their own capital sources experienced the value of fixed business assets during the Covid - 19 pandemic, and there were only 3 units (6% of total respondents) of food and beverage SMEs in Langsa city research respondents with their own capital sources experienced an increase in the value of business assets during the Covid-19 pandemic.

Furthermore, by dividing business groups, the results showed that there were 23 units (46% of total respondents) of micro-enterprises with capital sources derived from their own capital (personal) business owners, and only 3 units (6% of total respondents) of micro-enterprises with capital sources derived from bank loans/cooperatives. More specifically, the change in the value of business assets of food and beverage micro-business units in Langsa City during the Covid-19 pandemic based on capital sources is described in Figure 25

Figure 25 graph of changes in the value of business assets in food and beverage microenterprises in Langsa City during the Covid-19 pandemic based on capital sources

Based on Figure 25, the results showed that there are 5 units (19% of total microenterprise respondents) are microenterprises in Kota Langsa research respondents with their own capital sources that have decreased the value of business assets, 3 units (11% of total microenterprise respondents) are microenterprises in Kota Langsa research respondents with banking/cooperative capital sources that have decreased the value of business assets, 15 units (58% of total microenterprise respondents) are microenterprises in Kota Langsa research respondents with, and 3 units (12% of total microenterprise respondents) are microenterprises in Langsa city research respondents with their own capital sources that have increased the value of business assets.

Furthermore, there were 19 units (38% of total respondents) of small businesses with capital sources derived from their own capital (personal) business owners, and only 5 units (10% of total respondents) of small businesses with capital sources derived from bank loans/cooperatives. More specifically, the change in the value of business assets of food and beverage small business units in Langsa City during the Covid-19 pandemic based on capital sources is described in Figure 26
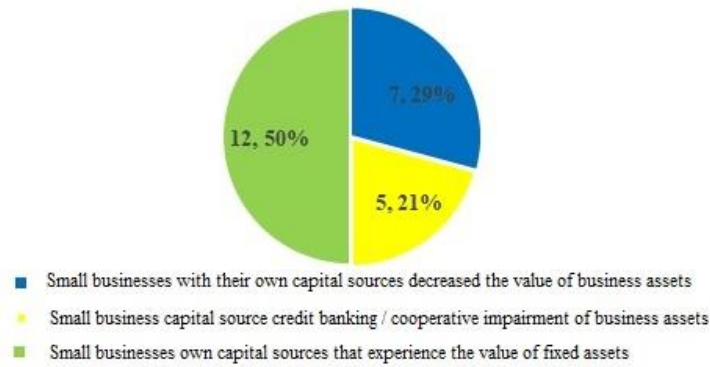
Figure 26 graph of changes in the value of business assets in food and beverage small businesses in Langsa City during the Covid-19 pandemic based on capital sources

Based on Figure 26, the results showed that there were 7 units (29% of total small business respondents) were small businesses in Langsa city research respondents with their own capital sources that experienced a decrease in the value of business assets, 5 units (21% of total small business respondents) were small businesses in Langsa city research respondents with banking/cooperative capital sources that experienced a decrease in the value of business assets, and 12 units (50% of total small business respondents) were small businesses in Langsa city research respondents with their own capital sources that experienced a value of fixed business assets.

The results showed that the source of business capital from its own capital has a higher risk of asset impairment than the source of capital from banks / cooperatives. This can happen because business actors find it easier to release assets that are their own, compared to assets that are still in credit status.

Descriptive analysis of the decline in business assets and revenue decline of food and beverage SMEs in Langsa

The decline in food and beverage UMK business assets in Langsa city is considered to be strongly influenced by business income. As is known, the business income of food and beverage MSEs in Langsa City has decreased significantly during the Covid-19 pandemic. More specifically, the units of food and beverage SMEs in Langsa city that experienced a decrease in the value of business assets and those that experienced an increase in the value of business assets during the Covid-19 pandemic based on changes in income are described in Figure 27
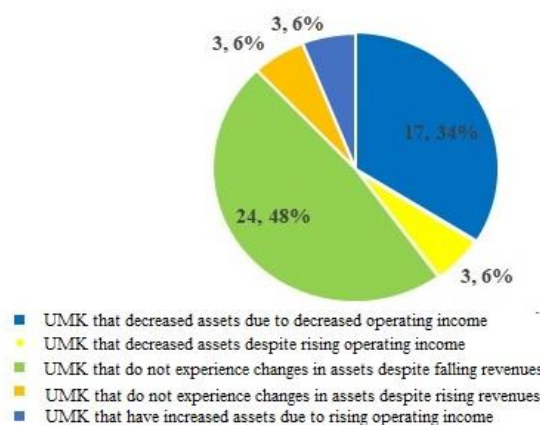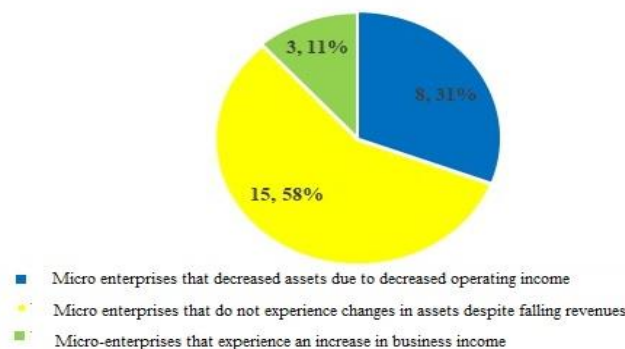

Figure 27 chart of changes in the value of food and beverage MSE assets in Langsa city during covid-19 pandemic period based on changes in income

Based on Figure 27, the results of the study showed that there were 17 units (34% of total respondents) of food and beverage MSEs in Langsa City Research Respondents who experienced a decrease in business assets due to a decrease in business revenue during the Covid-19 pandemic, 3 units (6% of total respondents) of food and beverage MSEs in Langsa City Research Respondents who experienced, 24 units (48% of total respondents) of food and beverage MSEs in Langsa City were Research Respondents who experienced a number of fixed business assets despite a decrease in business income during the Covid-19 pandemic, 3 units (6% of total respondents) of food and beverage MSEs in Langsa City were Research Respondents who experienced a number of fixed business assets despite an increase in business income during the Covid - 19 pandemic, and 3 units (6% of total respondents) of food and beverage MSEs in Langsa City were Research Respondents who experienced an increase in business assets due to an increase in business income during the Covid-19 pandemic. Furthermore, by dividing business groups, changes in the value of business assets of food and beverage micro-business units in Langsa City during the Covid-19 pandemic based on changes in income are described in Figure 28

Figure 28 graph of changes in the value of business assets in food and beverage micro enterprises in Langsa City during the Covid-19 pandemic based on changes in income

Based on Figure 28, the results showed that there were 8 units (31% of total microenterprise respondents) were microenterprises in Langsa city that experienced a decrease in business assets due to a decrease in business income, 15 units (58% of total microenterprise respondents) were microenterprises in Langsa city that did not experience changes in business assets despite a decrease in income, and 3 units (11% of total microenterprise respondents) were microenterprises in Langsa city that experienced an increase in business assets due to an increase in income.

Furthermore, changes in the value of business assets of food and beverage small business units in Langsa City during the Covid-19 pandemic based on changes in income are described in Figure 29
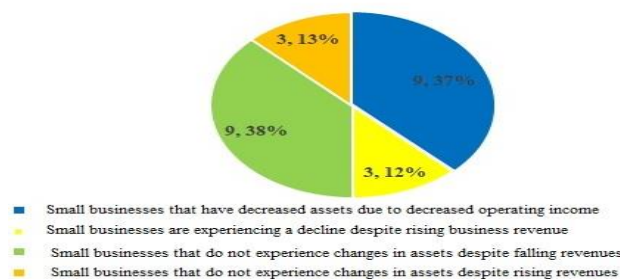
Figure 29 graph of changes in the value of business assets in food and beverage small businesses in Langsa City during the Covid-19 pandemic based on changes in revenue

Based on Figure 29, the results showed that there are 9 units (37% of total small business respondents) are small businesses in Langsa city that experienced a decrease in business assets due to a decrease in business revenue, 3 units (12% of total small business respondents) are small businesses in Langsa city that experienced a decrease in business assets despite an increase in revenue, 9 units (38% , and 3 units (13% of total small business respondents) are small businesses in Langsa city that do not experience changes in business assets despite an increase in income.

The results showed that there was a significant decrease in the value of food and beverage UMK business assets in Langsa City during the Covid - 19 pandemic. The decrease in the total value of business assets was assessed due to a decrease in the income of food and beverage MSEs in Langsa City during the Covid-19 pandemic. Nevertheless, a more specific and comprehensive empirical study is needed regarding the effect of declining MSE revenues on the decline in the value of MSE

business assets during the Covid-19 pandemic.

The impact of the Covid-19 Pandemic on the number of employees of the Langsa City Food and beverage UMK
Decrease in the number of employees of food and beverage SMEs Langsa
UMK is a business sector with a maximum workforce of up to 30 people. Manpower is the human resources of MSEs that are related and can provide benefits to MSE businesses. UMK employees are workers who contribute and get wages from the results of UMK operations (Jannah et al., 2021).

The results showed that there was a significant decrease in the number of food and beverage UMK employees in Langsa City during the Covid-19 pandemic. This is evidenced by the paired sample t-test difference test (with @ = 0.05) with a significant difference between the number of food and beverage UMK employees in Langsa City before and during the Covid - 19 pandemic (the results of the analysis are shown in Table 6.

Table 6 test results of different paired sample t-test (with @ = 0.05) number of food and beverage UMK employees in Langsa City

	Groups	*t-value*	Probability
Micro and small businesses		4,186	0,000*
Micro-business		3,070	0,005*
Small business		3,258	0,003*
Mean	Micro business and small	Employees before the Covid-19 pandemic	5,22 (5 people)
		Employees during the Covid-19 pandemic	4,52 (4 people)
	Micro-business	Employees before the Covid-19 pandemic	2,23 (3 people)
		Employees during the Covid-19 pandemic	1,81 (2 people)
	Small business	Employees before the Covid-19 pandemic	8,46 (9 people)
		Employees during the Covid-19 pandemic	7,46 (8 people)

Source: analysis results

Based on the results of the study, it is known that the average number of food and beverage UMK employees in Langsa city has decreased by one person during the Covid-19 pandemic. The results showed that there were 17 units (34% of total

respondents) that reduced their number of employees during the Covid-19 pandemic.
More specifically, the food and beverage UMK units in Langsa city that reduced the number of employees during the Covid-19 pandemic are described in Figure 30
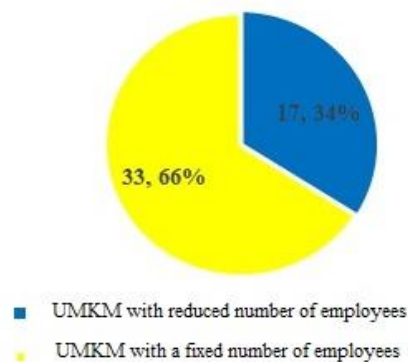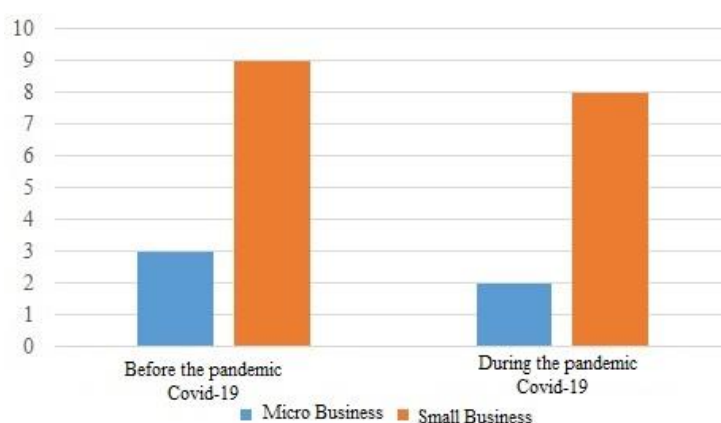
Figure 30 comparison chart of food and beverage MSEs in Langsa city that conducted the number of employees during the Covid-19 pandemic

Based on Figure 30, the results of the study show that there are 17 units (34% of total respondents) of food and beverage MSEs in Langsa City Research Respondents who reduced the number of employees during the Covid-19 pandemic, and 33 units (66% of total respondents) of food and beverage MSEs in Langsa city research respondents with a fixed number of employees during the Covid-19 pandemic.

Furthermore, by dividing business groups, the results of the study showed that there was a significant decrease in the number of employees in micro enterprises and small business groups of food and beverages in Langsa City during the Covid-19 pandemic.

This is evidenced by the paired sample t-test difference test (with @ = 0.05) with a significant difference between income before and during the Covid-19 pandemic (shown in Table 6).

Based on the results of the study, it is known that the average number of employees of micro and small food and beverage enterprises in Langsa city has decreased by one person during the Covid-19 pandemic. In simple terms, the number of employees of micro enterprises and small food and beverage enterprises in Langsa City during the Covid-19 pandemic is shown in Figure 31.

Figure 31 comparison of the number of employees of micro and small enterprises food and drinks in Langsa City before and during the Covid-19 pandemic

More specifically, by dividing business groups, micro-business units and food and beverage small businesses in Langsa city

that have reduced the number of employees during the Covid-19 pandemic are described in Figure 32.
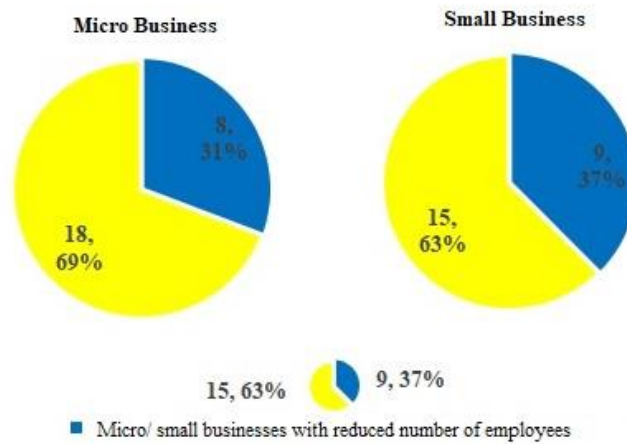
Figure 32 comparison chart of micro and small enterprises food and beverage in the city Langsa who conducted the number of employees during the Covid-19 pandemic

The results showed that there were 8 units (31% of total microenterprise respondents) of food and beverage microenterprises in Langsa city that reduced their number of employees during the Covid-19 pandemic, and 9 units (37% of total small business respondents) of food and beverage small businesses in Langsa city that reduced their number of employees during the Covid-19 pandemic. This shows that more small businesses have reduced the number of employees during the Covid-19 pandemic compared to microenterprises.

Descriptive analysis of the decrease in the number of employees and digitalization of food and beverage UMK marketing Langsa City

The use of digital marketing is very important during the Covid-19 pandemic. The use of digital marketing is one form of adoption of digital technology innovations in an effort to adapt to the Covid-19 pandemic situation. The use of digital marketing does not cover the risk of decreasing the number of employees during the Covid-19 pandemic for food and beverage MSEs in Langsa City. More specifically, food and beverage MSEs in Langsa city that experienced a decrease in the number of employees and an increase in the number of employees during the Covid-19 pandemic based on the use of digital marketing are described in Figure 33

Figure 33 comparison chart of the use of digital marketing and the number of employees of food and beverage MSEs in Langsa City during the Covid-19 pandemic

The results showed that there were 17 business units (34% of total respondents) of food and beverage MSEs in Langsa City Research Respondents Applied digital Marketing and decreased the number of employees, 24 business units (48% of total respondents) of food and beverage MSEs in Langsa City Research Respondents Applied digital Marketing with the value of the number of permanent employees, and 9 business units (18% of total respondents) of food and beverage MSEs in Langsa City Research Respondents did not apply digital marketing with the value of the number of permanent employees.
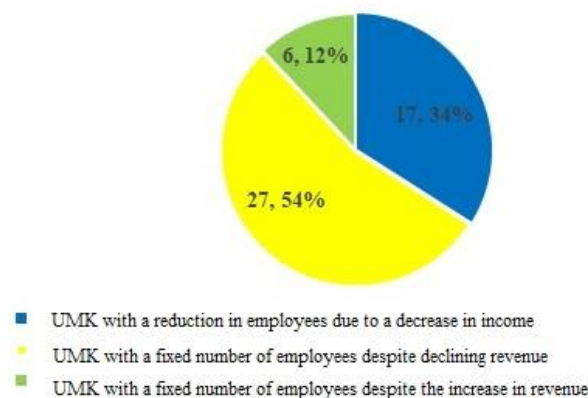
The results showed that the use of digital marketing is not able to avoid the risk of decreasing the number of employees experienced by food and beverage MSEs in Langsa City. MSEs that use digital marketing have decreased their number of employees by an average of 2 people during the Covid-19 pandemic. Nevertheless, the number of food and beverage SMEs in Langsa city that did not experience a decrease in the number of employees was still greater than those that experienced a decrease in the number of employees.

Descriptive analysis of the decline in the number of employees and the decline in revenue of food and beverage SMEs in Langsa

The decrease in income is considered to be the main factor in the decrease in the number of food and beverage UMK employees in Langsa City during the Covid-19 pandemic. Food and beverage SMEs in Langsa City were forced to reduce the number of employees to reduce operational costs and maintain business continuity.

More specifically, the food and beverage UMK units in Langsa city that reduced the number of employees during the Covid-19 pandemic based on changes in income are described in Figure 34

■ UMK with a reduction in employees due to a decrease in income
▪ UMK with a fixed number of employees despite declining revenue
■ UMK with a fixed number of employees despite the increase in revenue

Figure 34 graph of changes in the asset value of food and beverage MSEs in Langsa City during the Covid-19 pandemic based on capital sources

Based on Figure 34, the results of the study show that there are 17 units (34% of total respondents) of food and beverage MSEs in Langsa City Research Respondents who reduced the number of employees due to a decrease in income during the Covid-19 pandemic, 27 units (54% of total respondents) of food and beverage MSEs in Langsa city research respondents with a, and 6 units (12% of total respondents) of food and beverage MSEs in Langsa City were Research Respondents with a fixed number of employees despite an increase in income during the Covid-19 pandemic.

More specifically, by dividing business groups, micro-business units and food and beverage small businesses in Langsa City who reduce the number of employees during the Covid-19 pandemic, described in Figure 35
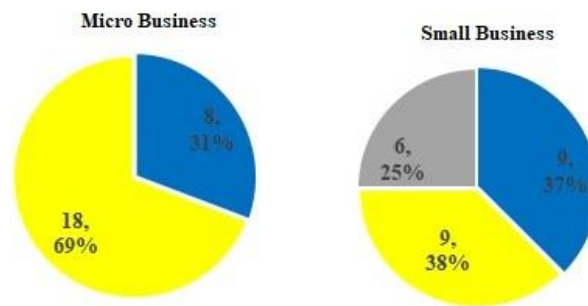
Figure 35 comparison chart of food and beverage micro and small enterprises in Langsa city that conducted the number of employees during the Covid-19 pandemic

The results showed that there were 8 units (31% of total microenterprise respondents) of food and beverage microenterprises in Langsa city that reduced their number of employees due to decreased revenue, and 9 units (37% of total small business respondents) of food and beverage small businesses in Langsa city that reduced their number of employees due to decreased revenue during the Covid-19 pandemic. This shows that the decrease in income is a factor that is considered to have an effect on reducing the number of food and beverage UMK employees in Langsa City during the Covid-19 pandemic.

The results showed that there was a significant decrease (reduction) in the number of food and beverage UMK employees in Langsa City during the Covid-19 pandemic. The reduction in the number of employees was assessed as a result of the decrease in food and beverage MSE revenues in Langsa City during the Covid-19 pandemic. Nevertheless, a more specific and comprehensive empirical study is needed regarding the effect of declining MSE income on reducing the number of MSE employees during the Covid-19 pandemic.

CONCLUSIONS AND RECOMMENDATIONS
CONCLUSIONS
Based on the results of the study, it can be concluded as follows:

There was a significant decrease in the number of food and beverage MSE revenues in Langsa City during the Covid-19 pandemic.
There was a significant decrease in the number of food and beverage MSE sales in Langsa City during the Covid-19 pandemic.
There was a significant decrease in the value of food and beverage UMK business assets in Langsa City during the Covid-19 pandemic.
There was a significant decrease in the number of food and beverage UMK employees in Langsa City during the Covid-19 pandemic.

RECOMMENDATIONS
The government is expected to pay more attention to food and beverage UMK actors in Langsa City when facing extraordinary situations such as the Covid - 19 pandemic. Practically, business assistance can improve the performance of MSEs and support the sustainability and development of food and beverage MSEs in Langsa City during times of facing extraordinary situations such as the Covid-19 pandemic

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