

Comparison Analysis of Income of UMKM Lomban Waterpark Tourism Destination before and During the Covid-19 Pandemi In Tateli

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ABSTRACT: The aims of this study is to compare the number of visitors before and during the Covid-19 pandemic, which has an impact on the income level of UMKM in the Lomban Waterpark tourist destination. This study uses a descriptive qualitative method approach, where the comparative analysis of income levels before and while the Covid-19 pandemic is based on interview data and direct observations on the UMKM managers of the Lomban Waterpark tourist destination. Basically, the facilities offered by the UMKM of the Lomban Waterpark tourist destination can be considered adequate and can meet the needs of visitors, and the services provided are quite satisfactory. The implementation of management in the operation of the Lomban Waterpark destination is quite affordable, which we can see from the entrance fee policy that is able to be reached by all circles of society. The results showed that the comparison of visitors before the 2019 pandemic with the 2020 pandemic experienced a decrease in visitors by an average of 65% and a decrease in income by 62%. In improving and promoting Lomban Waterpark tourism to visitors, the management or leadership chooses to use marketing strategies to save costs and time to attract visitors by using digital marketing facilities. Keywords: number of visitors, income level, Lomban Waterpark destinations, before and during the Covid-19 Pandemic.

I. INTRODUCTION

Revenue is the main goal of building an organization. As a profit-focused organization, revenue plays a huge role. Revenue is an important factor in organizational activities, because income will affect the level of benefits that are relied upon to ensure the resilience of the organization.

MSMEs in Indonesia are also a stage to move the economy and help the country in opening new jobs, because in Indonesia today there are still many people who are unemployed (cannot work). MSMEs are Micro Enterprises are beneficial businesses that are claimed by families or people. Residents of Indonesia and have an agreement that the sale proceeds is Rp. 100 Million every year. Small business is a useful business that is small in scale and meets the standards with a total asset of a maximum of Rp. 200 million except for the area and structure for a place of business or having sales of Rp. 1 billion every year. Medium Enterprises are productive businesses that meet the criteria for net business assets greater than Rp. 200 Million up to a maximum of Rp. 10 Billion.

A destination is a public place that offers the opportunity to take advantage of various attractions and services for subjects related to regional movements. Tourism is the activity of a person who travels or lives in a place outside his usual environment for not more than one year continuously, for pleasure, business or other purposes.

II. METHODS

The research will be conducted using a qualitative approach method where this qualitative method will explain the phenomenon and be explored logically in accordance with scientific principles. The qualitative method approach in this research uses a case study developed by Yin (1986) and Dr. Boy Moleong. This case study approach explains how the income comparison before and during the Covid-19 Pandemi is the Lomban Waterpark tourist destination. To get clear information about business development in terms of income. For this case study, it fits the characteristics of the case study research questions relating to "how, why, and what" according to Yin (1996; 8-13).

DATA SOURCE

The data collection techniques in this study, the authors use the following methods:

1. Observation or field research, namely data collection techniques through direct observation of the object of research, which aims to observe a social phenomenon as well as collect data and observe all the

symptoms that occur. There are two research variables related to this observation, namely those related to the conditions and potential of the area as well as internal aspects of the target government entity.

2. Interview, aims to obtain information directly that can explain or answer the research problem concerned objectively. In this study, interviews were conducted with the village government and the target village community. The researcher makes the community the subject of the interview because the community is the main benchmark in measuring the effectiveness of the use of village funds

RESEARCH STAGE

Several stages by researchers are:

1. Preliminary planning
2. Initial observation
3. Conducting interviews with parties related to research problems
4. Collecting supporting data
5. Prepare research reports as accountability

III. ANALYSIS AND DISCUSSION RESULTS

Every individual or business organization strives to improve the standard of living and business continuity by seeing and taking advantage of business opportunities to achieve the goal of creating maximum profit in order to improve the standard of living of both individuals and organizations.

Likewise with Mr. Lomban saw the existing location with natural potential that was very supportive in this regard, having natural resources (water), so Mr. Lomban took advantage of this, initially making fish ponds, growing kale, and also raising animals (pigs). Then after the business went on for several years, Mr. Lomban went bankrupt and in 2015 Mr. Lomban took money from the bank and shifted his initial business from cultivating fish, animals, and water spinach into a tourist spot known to the public as the Lomban Waterpark.

Increase in Lomban Waterpark Visitors.

The management applied in the operation of the Lomban Waterpark tourism destination is based on a short-term and long-term plan, which gradually carries out maintenance and business development with the aim of providing satisfaction to every visiting customer. The entrance fee policy and the use of the facilities at the Lomban Waterpark are very accessible to all the community compared to other tourism destinations in North Sulawesi which are very expensive with limited facilities, so many people visit the Lomban Waterpark but realized that after the Covid-19 pandemic it had an effect on the level of community visits. In terms of increasing visitors, management or leaders use digital marketing facilities to promote the place so that they can revive the business in difficult conditions in this case Covid-19, with marketing strategies the management can save expenses and save time and can also attract public interest to visit the Lombok Waterpark. The number of visitors at the Lomban Waterpark, this can be seen on holidays up to 4000 people. The business development of the Lomban Waterpark destination really needs to be evaluated regarding the level of income, before the pandemic and after the pandemic, which can be seen as follows:

Lomban Waterpark Destination Visitor List before Covid-19

2019		Jan	Feb	Mar	April	May	Jun	Jul	Aug	Sep	Oct	Nov	Des
Ordinary day		850	620	632	590	620	570	660	820	730	650	750	900
Day Holiday	Saturday	4200	2700	2880	2800	1860	2900	2880	1300	2990	1100	2900	4000
	Sunday	3300	2100	1750	1950	2990	1950	1700	2500	1200	2500	1300	3500

Note: Visitors every Monday - Friday the average is between 300 people and for Saturday, Sunday and holidays and certain months it ranges from 2500 people - 4000 people

List of Visitors to Lomban Waterpark Destinations After Covid-19

2020		Jan	Feb	Mar	April	May	Jun	Jul	Aug	Sep	Oct	Nov	Des
Ordinary day		770	750	690	Covid-19	Covid-19	Covid-19	10	20	10	15	10	20
Day Holiday	Sat	4100	1970	1790	Covid-19	Covid-19	Covid-19	25	20	25	30	20	30
	Ming	3400	1700	1890	Covid-19	Covid-19	Covid-19	15	25	35	20	20	45

Comparison Analysis of Income of UMKM Lomban Waterpark Tourism Destination before and

Income Comparison of Lomban Waterpark Tourism Destinations after and before covid-19 Income List Before Covid-19 (2019)List of Income After Covid-19 (2020)

Month	Amount Visitors	Rates	Income
Jan	8720	15,000	
Feb	4420	15,000	
March	4370	15,000	
April	Covid-19	-	-
May	Covid-19	-	-
June	Covid-19	-	-
July	50	20,000	1,000,000
Aug	65	20,000	1,300,000
Sep	70	20,000	1,400,000
Oct	65	20,000	1,300,000
Nov	50	20,000	1,000,000
Des	95	20,000	1,900,000

Month	Amount Visitors	Rates	Income
Jan	8350	15,000	125,250,000
Feb	5420	15,000	81.300.000
March	5262	15,000	78,930,000
April	5340	15,000	80,100,000
May	5470	15,000	82.050.000
June	5420	15,000	81.300.000
July	5420	15,000	78,600,000
Aug	4620	15,000	69,300,000
Sep	4920	15,000	73.800.000
Oct	4250	15,000	63.750.000
Nov	4950	15,000	74.250.000
Des	8400	15,000	126,000,000

Lomban Waterpark Tourism Destination Visitor Comparison between 2019 and 2020

MONTH	VISITORS		Percentage(%)
	2019	2020	
January	8350	8720	4.43
February	5420	4420	-18.45
March	5262	4370	-16.95
April	5340	Covid-19	-100
May	5470	Covid-19	-100
June	5420	Covid-19	-100
July	5420	50	-99.07
August	4620	65	-98.59
September	4920	70	-98.57
October	4250	65	-98.47
November	4950	50	-98.98
December	8400	90	-98.92

From the comparison table above, it can be seen that the amount of income before covid-19 in 2019 until March 2020 shows a very large income for UMKM with an amount in 2019 of Rp. 1,014,630,000 and in 2020 with an amount of Rp. 375,750,000 total gross income before the 2019 to 2020 pandemic Rp. 1,390,380,000. As for income after the pandemic in 2020, it greatly decreased due to government regulations to close tourist attractions for 3 months. In addition, visitors/communities restrict visiting tourist attractions because cases of COVID-19 still exist, besides the decline in the economic level of the community. Based on the data above, the comparison of income in 2019 and 2020 (before and during the pandemic) shows a decrease in income by 62% and from the visitor side, it shows an average decrease of 65%.

IV. CONCLUSION AND SUGGESTION

Research activities by the Manado State Polytechnic team, Accounting Department in Lombardy \Waterpark at Tateli regarding the Comparative Analysis of Income for MSMEs at Lomban Waterpark Tourism Destinations Before and During the Covid-19 Pandemic In Tateli, it can be concluded several things as follows:

1. Lomban Waterpark is one of the tourism spots in North Sulawesi that offers a variety of interesting facilities, including a pool, pavilion and so on which of course can be used by every visitor to Lomban Waterpark.
2. The COVID-19 pandemic has had a profound impact on all sectors of life, as well as the tourism sector which has had to struggle to maintain their businesses during the pandemic. One of those who have experienced the impact of this covid-19 is the Lomban Waterpark where their income has decreased drastically compared to before the pandemic.
3. The analysis has shown that the ratio of visitors before the pandemic 2019 with the 2020 pandemic showing a decline 65% of visitors and 62% reduction in revenue.

SUGGESTION

As for some inputs that can be given by the Manado State Polytechnic Research Team to the managers of Lomban Waterpark, namely as follows:

1. Continue to maintain existing services in order to increase visitor satisfaction with Lomban Waterpark Realizing gradually all the plans that have been drawn up for the progress of Lomban Water park.

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