



Analysis of the Effect of the Covid-19 Pandemic on Revenue at Seaman Jaya Maritime Training Center

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Abstract:

The Covid-19 pandemic has impacted various business sectors, like many other businesses, Seaman Jaya Maritime Training Centre has been negatively affected by the COVID-19 pandemic. The COVID-19 pandemic has caused a significant decline in global demand for seafarers. The purpose of this study is to examine the effect of the Covid-19 pandemic on Seaman Jaya Maritime Training Centre's revenue so that it can create a strategy to deal with the covid-19 pandemic to maintain its revenue. The research method applied is a quantitative method with secondary data type, with a descriptive analysis approach. The results of this study show that from 2020 to 2021 when Covid-19 occurred, Seaman Jaya Maritime Training Center's revenue experienced a significant decline as evidenced by the data before and after the Covid-19 pandemic. And to overcome this, it is necessary to carry out strategies including increasing the habit of health protocols by using masks, giving distance to other people, and washing hands regularly are important ways that can prevent the spread of the virus from getting wider. It is required for prospective training participants to show written proof of vaccines, all employees are required to carry out vaccines and covid tests periodically with the implementation of this is expected to prevent the spread of the virus. In addition, to attract prospective training participants, Seaman Jaya Maritime Training Centre has set a new price decree by providing more affordable prices and improving market facilities so that they can be easily reached by customers.

Keywords: Covid, income

BACKGROUND

Seaman Jaya Maritime Training Center was established in 2014 with notarial deed 01/08 April 2014 by Notary Dwi Kusnandar in Cirebon Regency. In May 2015 Seaman Jaya Maritime Training Center received approval from the Directorate General of Sea Transportation - Ministry of Communications as an organiser of education and training institutions for Seafarers with competency-based curriculum. Seaman Jaya Maritime Training Center in conducting the Training Programme is always oriented to the national standard regulations of the Republic of Indonesia and International including the Directorate General of Sea Transportation Regulations, IMO Model Course, STCW 2010 and its amendments. The vision of Seaman Jaya Maritime Training Center itself is to become a reliable educational institution in developing human resources through quality education and training programmes to face national and international global competition.

The finance division of Seaman Jaya Maritime Training Center said that there was a decrease in revenue during the Covid-19 pandemic, this was indicated by a report on the number of revenue receipts from the registration of training participants which had decreased especially when compared to the previous few years. This happened due to the Corona Virus Disease 2019 (COVID-19) pandemic which affected several factors including a decrease in international trade where there was less



demand for seafarers who transported goods and raw materials, which had an impact on reducing interest in prospective seafarer skills training participants, travel restrictions imposed by various countries have made it difficult for seafarers to move, thus disrupting the normal operation of the maritime industry and resulting in a decrease in demand for training. The third factor is that the fear of the COVID-19 virus has made many people reluctant to work on ships, which means reducing the demand for seafarers and certainly has an impact on the decline in interest in prospective seafarers. WHO (World Health Organization) or the World Health Organization says that the COVID-19 pandemic is a disease that arises from one of the many types of corona viruses that are contagious. The disease was first discovered in December 2019, precisely in Wuhan, China. As a result of this virus outbreak, many countries have now experienced a pandemic, including Indonesia. The impact of this pandemic on the country's economy, especially Indonesia, has greatly decreased, this was felt by Seaman Jaya Maritime Training Center as an organiser of education and training institutions for Seafarers' Special skills. To assess and solve this problem, the Director of Seaman Jaya made a decision to change the price of training as stipulated in the Decree with the number SK.01/SJMTC/II/2023 concerning training prices and training package promo prices during the adaptation of new Covid-19 pandemic habits at Seaman Jaya Maritime Training Center, as well as implementing new SOPs in the pandemic era. In the decree, it is explained that there are changes in the training costs and training package costs of Seaman Jaya Maritime Training Center. In addition, as circumstances change or develop as a result of the pandemic, this policy may be extended or discontinued. This shows that this policy is still in the research process and is dynamic in nature following developments.

The increase in COVID-19 transmission spreading in Cirebon Regency is a major consideration because this condition has resulted in a decrease in the interest of prospective seafarers in participating in seafarer skills training. Therefore, Seaman Jaya has reduced the price of seafarer skills training packages, including the price of the BST SAT CCM MCU Seafarer Book training package, which originally cost Rp.4,900,000 to Rp.4,250,000.

The spread of COVID-19 is still said to be very fast and has an impact, especially those felt by the receipt of seafarer skills training income. It is proven that with the spread of COVID-19 there are limitations that have an impact on decreasing income, one of which is the imposition of a lock down system, with the implementation of this system the seafarer skills training organiser cannot carry out learning activities as it should. Seafarer skills training cannot be done online or is required to be face-to-face because this training not only provides theory, but also requires practice to train seafarers' skills on board in accordance with the Regulation of the Head of the Transportation Human Resources Development Agency with number SK.2162/HK.208/XI/DIKLAT-2010 so that learning activities are hampered and this has an impact on decreasing income. Based on the explanation above, the author is finally interested in conducting research on 'Analysis of the Influence of the COVID-19 Pandemic on Revenue at Seaman Jaya Maritim Training Centre'.

THEORETICAL FRAMEWORK

Revenue is the main objective in setting up a company because the revenue-focused nature of the company is very important. Revenue is also the most important factor in a company's operations, because revenue can affect the amount of targeted profit, which will ensure whether it can continue to operate.

Harnanto (2019: 102) explains income as an increase or increase in assets and a decrease or decrease in the liabilities of a company as a result of operating activities and procurement of goods and services for the public or certain customers.



According to the Indonesian Institute of Accountants (2019:22), Standar Akuntansi Keuangan untuk Entitas Tanpa Akuntabilitas Publik (SAK ETAP), revenue is defined as income derived from the implementation of an activity by an entity which is usually referred to as sales, interest, fees, dividends, rent, or royalties.

The concept of income according to Eldon Hendriksen's definition, income is the process of producing services and goods within a certain period of time. From this concept, there are 2 concepts of income including:

- A. The revenue concept focuses on the inflow of assets from the company's operations. This method considers revenue as a flow of net assets.
- B. This approach considers revenue as the output of goods and services because the concept of revenue focuses on the production of goods and services and their distribution system to consumers or other producers. When revenue is prepared using different methods, the exceptions should be clearly stated. One example is when revenue is recognised before the taking of assets actually occurs.

According to Patton and Littleton, a company's product is the basic concept of revenue, which defines revenue as a flow, those creation of goods or services by the company.

Sources of Revenue (income) of a business can be divided into two categories: Apart from income from its main activities, sources of income can also be obtained by the company from various other transaction activities. Both of the categories, Operating Revenue and Non-Operating Revenue as follows:

1. Operating revenue can be defined as the results obtained directly from the company's operational activities and used as the main result of the company's business. Operating income is a measure that states how much the business is able to generate profit.
2. Non operating revenue is the direct result of non-operating activities.

METHOD

In secondary research, the research materials used include research reports and similar documents. The data can be obtained from websites, public libraries, data obtained from filling out surveys, etc. Some institutions both governmental and non-governmental also store data, which is used for research. Secondary research saves more money than primary research because it uses data that already exists. This is in contrast to primary research, where the organisation or business collects the data directly or they may hire a third party to collect the data for them. Researchers use quantitative research methods with secondary data through a descriptive analysis approach. Analysis of Secondary Data (ADS) is a technique that uses secondary data as the main data source. The use of secondary data is carried out with certain and appropriate statistical tests in order to obtain the expected information data from mature materials or data that have been collected for certain organisations or institutions, such as departments, BPS, or educational institutions. This information is then processed objectively and systematically. Quantitative research, according to Sugiyono, is based on the philosophy of positivism, carried out on certain samples or populations, generally samples are taken using appropriate sample technique calculations, and quantitative or statistical data analysis is used to test hypotheses.



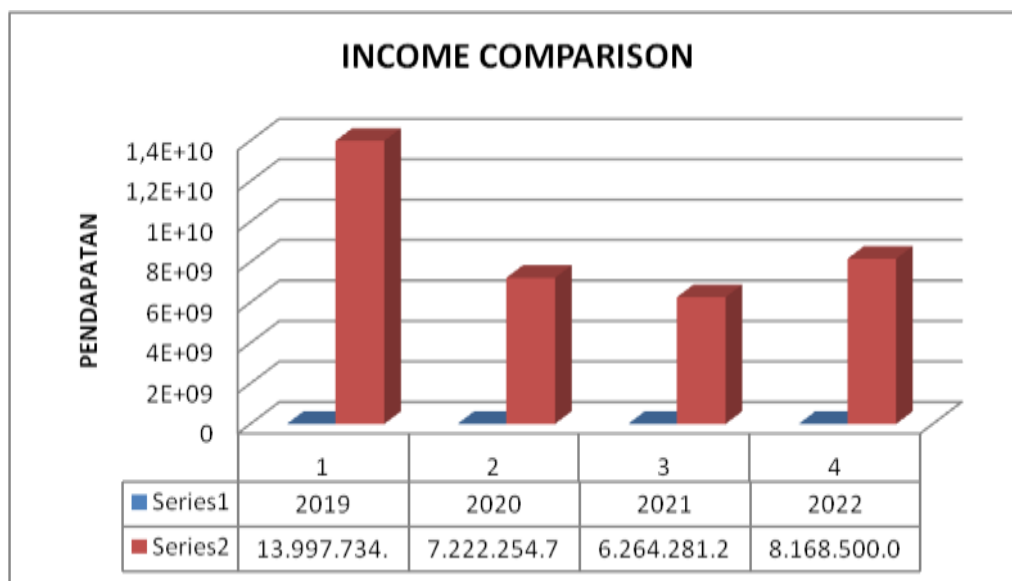
Quantitative data is presented with frequency distribution tables, line or bar graphs, piecharts (predicted circles), and pictograms. The results of the study will be discussed by providing in-depth explanations and interpretations of the data, and then drawing conclusions that provide answers to the problem formulation based on existing data.

This descriptive research aims to describe, record, analyse, and interpret conditions in the present. It can also be said that this research aims to obtain information about current conditions and observe the relationship between available variables. Often this research only describes facts about variables, not using predetermined hypotheses (Mardalis, 2007: 26).

RESULT

The finance division of Seaman Jaya Maritime Training Center said that there was a decrease in revenue during the Covid-19 pandemic, this was also confirmed by the Director of Seaman Jaya Maritime Training Center that there was a decrease in revenue during the Covid-19 pandemic, as evidenced by reports regarding the amount of revenue received from training participant registrations has decreased especially when compared to the previous few years. The following data is listed in the table and graph comparison for 4 years:

YEAR	2019	2020	2021	2022
INCOME	13.997.734.790	7.222.254.750	6.264.281.250	8.168.500.000



Based on revenue data from the Seaman Jaya Maritime Training Centre that during the Covid-19 pandemic period, namely in 2020 to 2021, revenue has decreased due to various factors, including:

- Decline in international trade where International trade activities declined drastically during the pandemic, resulting in less demand for seafarers transporting goods and raw materials.
- Travel restrictions imposed by various countries have made the movement of seafarers difficult, disrupting the normal operation of the maritime industry.



- The fear of the COVID-19 virus has discouraged many people from working on ships, which has reduced the demand for seafarers.

Of the three factors are very influential on Seaman Jaya Maritime Training Centre, the attractiveness of prospective training participants to become seafarers decreases so that the lack of interest in training from prospective seafarers has an impact on revenue at Seaman Jaya Maritime Training Centre.

DISCUSSION

Based on the data above, a comprehensive strategy is needed to overcome the Covid-19 pandemic, which has developed into a complex global challenge. The following are various important strategies that can be applied in dealing with the Covid-19 pandemic, including:

1. Improving health protocol habits by wearing masks, keeping distance from others, and washing hands regularly are important things that can prevent the virus from spreading further.
2. Prospective training participants are required to show written proof of vaccine.
3. All Employees are required to have vaccines and covid tests periodically.
4. Establish a new price decree (SK) by providing a lower price.
5. Improve market facilities so that they are easily accessible to customers by creating applications.

Effective and sustainable implementation of these strategies can help control the Covid-19 pandemic and protect public health. And with the new price decree, it is expected to be an attraction for prospective seafarers. It is also important to remember that the Covid-19 pandemic is a global challenge that requires cooperation and solidarity from all parties.

CONCLUSION

The COVID-19 pandemic has had a significant negative impact on Seaman Jaya Maritime Training Centre due to a decline in international trade where international trade activity has declined dramatically during the pandemic, resulting in less demand for seafarers transporting goods and raw materials, travel restrictions imposed by various countries have made the movement of seafarers difficult, thus disrupting the normal operation of the maritime industry, fear of the COVID-19 virus has made many people reluctant to work on ships, which certainly reduces the demand for seafarers. To resolve these problems, it is necessary to do several things so that they do not have an impact on revenue at the Seaman Jaya Maritime Training Centre, including increasing the habit of health protocols by wearing masks, giving distance to other people, and washing hands regularly are important things that can prevent the spread of the virus from spreading further, requiring prospective training participants to show written proof of vaccines, setting a new price decree by providing lower prices, improving market facilities so that they can be easily reached by customers.



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