The purpose of this study is to investigate the impacts of Covid-19 on business productivity and MSME profits, as well as to establish the effectiveness of the MSME business continuity strategy in improving company productivity and MSME profits during the Covid-19 pandemic in Makassar City. This analysis uses a descriptive qualitative approach, analyzing MSME business continuity plans during the Covid-19 pandemic through a literature review. The processes included data analysis, reduction, presentation, and conclusion. The results showed that the Covid-19 pandemic had an impact on the productivity and profit of MSMEs due to reduced distribution of raw materials, decreased profits, and decreased sales. The MSME business continuity strategy for increasing business productivity is performed by keeping the environment clean during the Covid-19 pandemic and expanding work facilities to a value of 100%, which is classified as extremely effective, while the business continuity strategy is performed through creativity and innovation in the products produced, as well as the use of technology in marketing products, which achieves a value of 95%.

Penelitian ini bertujuan untuk mengetahui dampak Covid-19 terhadap produktifitas usaha dan profit UMKM, mengetahui strategi keberlangsungan usaha UMKM dalam peningkatan produktifitas usahanya dan profit UMKM dimasa pandemi Covid-19 di Kota Makassar. Pendekatan pada penelitian ini adalah deskriptif kualitatif menggunakan analisis literature review strategi kelangsungan usaha UMKM pada masa pandemi Covid-19. Langkah-langkah yang ditempuh dengan menganalisis data reduksi, penyajian dan penarikan kesimpulan. Hasil penelitian diperoleh bahwa pandemi Covid-19 berdampak pada produktifitas dan profit UMKM dikarenakan berkurangnya distibusi bahan baku, penurunan laba dan penurunan penjualan. Strategi UMKM keberlangsungan usaha dalam peningkatan produktifitas usaha dilakukan dengan menjaga lingkungan agar tetap bersih dimasa pandemi Covid-19 dan meningkatkan fasilitas kerja agar mencapai nilai 100% yang dikategorikan sangat efektif, sedangkan strategi keberlangsungan usaha dicapai dengan kreatifitas dan inovasi dari produk yang dihasilkan, serta pemanfaatan teknologi dalam menaikkan produk dimana kategori ini mencapai nilai 95%.

INTRODUCTION

Economic growth over the past three decades is the ability of a country to increase or maintain a Gross Domestic Product (GDP) of between 5% and 7% more per year over a long period of time where the initial economic situation was relatively static (Lincolyn, 2009). Economic growth, the success of a country is measured by how much the country produces both goods and services, which of course is influenced by increasing the quality and capacity of
production factors which will have an impact on increasing people's welfare (Sukirno, 2000). According to macroeconomic theory, the benchmark of the level of economic growth is how much development of real national income can be obtained in a country.

The fact is that economic growth in Indonesia is currently getting worse. Piter Abdullah Redjalam as Research Director of CORE or Centre of Reform on Economics stated that the recession threshold was approaching the economy in Indonesia during this covid-19 pandemic. This recession should become a new habit because almost all countries have been affected by the Covid-19 pandemic. Another opinion states that the Indonesian economy has entered the recession category and looking at the results of BPS or the Central Statistics Agency itself which is estimated in the third quarter of Indonesia’s economic growth will be minus around 1.3-1.7 percent, this opinion was expressed by Tauhid Ahmad as Executive Director INDEF or Institute for Development of Economics and Finance.

Piter Abdullah Redjalam said that with the recession condition that has become a new habit for all countries affected by Covid-19, the difference lies in the depth and speed of the country’s recovery. Seeing the existence of MSMEs spread throughout Indonesia can be one of the drivers of economic recovery in Indonesia. The number of MSMEs in Indonesia according to BPS (Central Statistics Agency) the number of MSMEs spread throughout Indonesia is up to 64 million and is 99.9 percent of businesses that are engaged in supporting the economy in Indonesia. According to the Ministry of Cooperatives and SMEs (Ministry of Cooperatives and Small and Medium Enterprises), there are 8 million MSMEs in Indonesia that have used online media in product marketing. The number of MSMEs engaged in online media accounts for 13 percent of the total businesses operating in Indonesia. MSMEs are a type of business that has an important role in increasing the GDP (Gross Domestic Income) of a country, especially in Indonesia by facing the Industrial Era 4.0.

The role of MSMEs is very important in the Indonesian economy. MSMEs are one of the driving forces of the national economy with their contribution and role in absorbing more labor when compared to other business elements in Indonesia, proving that MSMEs are able to reduce the number of unemployment and poverty rates. Data from the Indonesian Ministry of Cooperatives and Small and Medium Enterprises in 2018 shows that the number of MSME business units is 99.9% of the total business units or 62.9 million units. The absorption capacity of MSMEs is 96.99% of the total employment, 89% of which is in the micro sector, and can contribute 62.58% of gross domestic product (R2, 2019). This pandemic has hit the micro, small and medium enterprises (MSMEs) sector very hard. This pandemic has a very significant effect on the various arrangements of human life today. Prohibition and social restrictions are used as slogans as a collective warning that this epidemic has a very massive spread of development. The slogan of returning home or "stay at home" is a powerful enough way to suppress the spread of this epidemic. Business actors have to face the reality of the decline in marketing due to the decrease in buyers who accumulate with the impact of people's purchasing power. This condition is not something we can just let it go. Based on data compiled by the Ministry of Cooperatives and MSMEs, as of mid-April, around 37,000 MSME actors reported the downturn they experienced. The number will certainly increase along with the length of large-scale social restrictions (PSPB) in several areas. Large-scale restrictions have a fairly good impact in a relatively long time having a positive impact on health, the decline in the spread, especially in the capital city of South Sulawesi, is starting to be felt, but this is inversely proportional to the economic sector. Many workers have lost their jobs, Micro, Small and Medium Enterprises (MSMEs) especially micro scale no longer have capital for business, the closure of MSMEs as an
indirect impact of large-scale restrictions and stay at home makes SMEs slump because they cannot do business and capital used for everyday purposes.

The development of Micro, Small and Medium Enterprises (MSMEs) is very strategic, because of its great potential in driving the economic activities of the community, and at the same time being the foundation of income sources for most of the community in improving their welfare, (Ariani and Utomo, 2017). The results of a survey conducted on MSMEs showed that MSMEs were unable to carry out their business activities due to the Covid-19 pandemic situation. The Covid-19 pandemic has in fact affected the economic sector, including small and medium enterprises (MSMEs). Despite the decline in MSME income over the last six months, business actors still must survive. Due to conditions like this, MSMEs must develop strategies to remain productive and survive and increase their income so that they can continue to run their business during a pandemic.

The grand theory used in this research is the theory of attitude. Attitude is an evaluation process carried out by individuals on an object, where the object of interest can be in the form of objects, people, or information. The theory of attitude is used in this study to determine the attitude of MSME actors in improving their business operational performance by conducting various businesses, such as qualified financial management methods, special attention to HR as an important business asset, as well as creative and innovative ways in development of future marketing strategies for business continuity.

In an operational activity, management is needed to produce effective and efficient work. An organization, both for-profit and non-profit, has a goal to be achieved. To achieve this goal, a strategy is needed from each long-term and short-term plan. Strategy formulation must of course be accompanied by a good process so that the objectives can be achieved. (J. David Hunger & Thomas L. Wheelan, 2010), mention that strategic management is a series of managerial decisions and actions that determine the company's performance in the long term. (David & Fred R, 2011), states that strategic management is the art and science of formulating, implementing, evaluating, and making strategic decisions to achieve an organizational goal.

The current uncertain market conditions are caused by the decline in people's purchasing power from the impact of the global Covid-19 pandemic, this of course threatens the turnover of business operations in creating and marketing their products. Every MSME must strive to maintain its business so that it is still able to produce and run its business wheels during uncertain conditions like today. Whatever the conditions and challenges, MSMEs that have products and brands that are already popular should be able to get through these conditions and maintain their business continuity. The methods used are sourced from own experiences and those of others and are based on economic conditions or conditions that are currently occurring in the business world (Fajri et al, 2003).

The various economic impacts that are felt because of the Covid-19 pandemic are certainly felt by all groups and MSMEs, the large number of unemployed because of layoffs causes income to decline and buying and selling transactions are also affected. Every MSME is required to always be productive continuously for the sustainability of its business. Productivity itself is an activity that produces output continuously in large quantities, to maintain these conditions the government pays attention to MSME actors with the help of business capital so that MSMEs can rise again in the slump of the Covid-19 pandemic in the hope that these businesses are able to activate the national economy.

(Gitman & Lawrence, 2009) define profitability as the relationship between revenue and costs generated by using the company's assets, both current and fixed, in production activities.
The definition of profitability above contains the following meanings. (1) Profitability shows the company's ability to use its assets to carry out productive activities. (2) In terms of profitability above, there is also an understanding that the higher the level of efficiency of a company in managing its assets, the higher its profitability will be. (3) Profitability is determined by the relationship between revenue and costs.

**RESEARCH METHOD**

The approach used in this research is a qualitative descriptive approach. The principle in this research is to explain, critically describe or describe the phenomenon of interaction in a society with the aim of seeking and finding meaning in the real context. This study aims to analyse the strategies implemented by MSME owners in business continuity so that they can increase productivity and profit during the Covid-19 pandemic. This research is sourced from primary and secondary data, this research obtains various available sources via the internet such as e-books related to the research theme, e-journals, news from online news portals as well as reports from various ministries related to the research to be carried out. This study uses an analytical unit that focuses on research issues regarding the impact of Covid-19 on the sustainability of MSME businesses. The population in this study were MSME respondents in Makassar City. The sampling technique used was the census sampling technique in which the researcher took all samples in the population of 4 SMEs.

The population in this study were MSME respondents in Makassar City. The sampling technique used was the census sampling technique in which the researcher took all samples in the population of 4 SMEs. The study uses a literature review analysis related to the analysis of MSME business continuity strategies in increasing productivity and profit during the Covid-19 pandemic. This research was processed using qualitative analysis techniques. The steps that must be taken in analysing data reduction, presentation and drawing conclusions with content analysis include: (1) Data reduction is the process of selecting, focusing on simplification, abstracting, and transforming 'Coarse' data that emerges from notes in the object of research; (2) Presentation of data (display data) is a set of structured information that gives the possibility of drawing conclusions and acting. The most frequently used presentation of qualitative data in the past was narrative text; (3) Verification is drawing conclusions that can be done during the research. The meanings that emerge from the data must be tested for correctness, robustness, and suitability first.

Data validity tests in qualitative research include internal validity tests, external validity, reliability, and objectivity. (Sugiyono, 2017). In this study researchers used credibility tests to test the validity of the data. Data credibility tests are conducted by triangulation. Triangulation is checking data from various sources in various ways, and various times. There are three triangulations in the validity of data, namely source triangulation, data collection triangulation and time triangulation (Sugiyono 2017). In this study, researchers used source triangulation. According to (Sugiyono, 2017) the triangulation of sources to test the credibility of data can be done by checking the data that has been obtained through several sources. In this study data from subjects will have checked each other through the triangulation of sources to obtain credible data.
RESULTS AND DISCUSSION

Covid-19 has had an impact on all sectors of the economy. This is felt significantly by the perpetrators of Micro, Small and Medium Enterprises (MSMEs) who are experiencing an economic crisis. The crisis occurred because people lacked purchasing power due to a pandemic that affected the sustainability of MSME businesses. The economic crisis experienced by MSMEs can unwittingly be a threat to the national economy. Therefore, coaching and assistance for MSME actors during the pandemic needs to be a concern for many sectors. This pandemic has caused many MSMEs to find it difficult to pay off loans and pay electricity, gas and employee salaries. Some of them even had to do layoffs.

MSME business actors innovate in producing goods and services in accordance with market needs. These business actors can also develop various new business ideas and ideas that can also contribute to solving the socio-economic problems of the community due to the impact of the pandemic.

Table 1. Number of MSME Respondents

| No | Type of MSME               | Total |
|----|----------------------------|-------|
| 1  | Meatball                   | 1     |
| 2  | Fried Chicken Food Stalls  | 2     |
| 3  | Café/Coffee Shop           | 1     |
|    | Total                      | 4     |

Source: Data Processed, 2021

According to Table 1, data collection was conducted on a total of four MSME informants. This research relates to the MSME sustainability strategy for increasing productivity and profit during the Covid-19 pandemic, which affects MSME revenue, and the application of various new rules to terminate the transmission of Covid-19, such as social and physical distancing. This strategy is used to collect data related to the author’s research by distributing questionnaires and visiting with MSME actors in person. Direct observation, distribution of questionnaires, and interviews were used to obtain data. The data-gathering period is two months, beginning in May 2021 and ending in June 2021.

Table 2. Percentage of Productive SMEs

| No | Productivity                                             | Percentage | Category       |
|----|----------------------------------------------------------|------------|----------------|
| 1  | Attractive form of work                                   | 75         | Effective      |
| 2  | Promising wages and incentives                            | 95         | Very Effective |
| 3  | Protection and security at work                           | 85         | Effective      |
| 4  | Employee morale in increasing productivity                | 90         | Effective      |
| 5  | Supportive work environment and facilities                | 100        | Very Effective |
|    | Average                                                   | 90         | Effective      |

Source: Data Processed, 2021
Based on table 2 and the graphic above on the productive MSMEs during a pandemic, it shows that the work environment and facilities of 100% are categorized as very effective. This means that the work environment and facilities increase productivity by providing tools to support their work such as in the food and beverage business, tools in food processing, for example meatballs, providing meatball-making machines, where these tools can print hundreds of meatballs per hour so that employees are more productive. because it is no longer done manually, MSME actors pay attention to the cleanliness of the environment as well as facilities and infrastructure, namely a prayer room for visitors, the availability of manual game facilities that can be played by visitors when they can attract visitors' attention, attractive live music facilities, and facilities for providing fire extinguishers.

The low percentage productive rate is 75%, which is an interesting form of work, this means that the MSME owner provides interesting work to employees that is not usually done by employees, for example a waiter whose job is only in serving consumers but is suddenly given a job to process food and drink. This affects the mentality of employees. The work given must be based on the level of education and suitability of the field of expertise. While promising wages and incentives with a productive level of 90% are categorized as 90%, this means that low wages are not productive at work, but high wages can increase business productivity. Bonus allowances given to employees if employees can achieve high sales.

| No | Productivity                              | Percentage | Category  |
|----|-------------------------------------------|------------|-----------|
| 1  | Identifying target market                 | 80         | Effective |
| 2  | Stay at home-working from home            | 95         | Very Effective |
| 3  | Creativity and Innovation                 | 90         | Very Effective |
| 4  | Promotion Effective Employee              | 95         | Highly Effective |
| 5  | Utilization Technology Managing Finances  | 85         | Effective |
|    | **Average**                               | **90**     | **Very Effective** |

Source: Data processed (2021)
Figure 2. Graph of MSME Profit Achievement during the Covid-19 Pandemic

Based on data processing from MSMEs in Makassar City on profit achievement in the midst of the Covid-19 period, it shows that the introduction of the target market for stay at home by MSMEs is 80% effective, which means that MSMEs in Makassar City know or recognize the target market for stay at home and the rest 20% do not understand the stay at home so that it has an impact on MSME income which is not optimal in the midst of the Covid-19 period.

Meanwhile, creativity and innovation showed the highest percentage of 95% categorized as very effective by MSME actors in the city of Makassar, where MSME actors always created a product that was up to date so that consumers remained interested and bought products sold or offered by MSME actors, so that MSME actors MSMEs continue to open their businesses and achieve the profit targets they want to achieve. Then the remaining 7% are MSMEs who do not recognize the target market of stay at home so that it has an impact on profits and some of them have been forced to close.

Discussion

The Impact of Covid-19 on Business Productivity and MSME Profits

The emergence of the Covid-19 pandemic gave a shock to MSMEs which had an impact on the economy. The Covid-19 pandemic has impacted MSME productivity due to reduced distribution of raw materials, decreased profits and decreased sales.

a. Reduced Distribution of Raw Materials
   Limited acquisition of raw materials makes it difficult for MSMEs to process these products.

b. Decreasing Profits
   The impact felt by MSMEs during the pandemic resulted in a decline in profits. MSMEs sometimes feel confused about finding buyers during a pandemic because the PSBB and lockdown have suddenly stopped MSME economic activities, there has been a very significant decline in demand and disruption of supply chains. The Covid-19 pandemic has made MSME incomes decline due to lack of visitors.

c. Decrease in sales
   Heavy food culinary SMEs experienced a decline in sales by up to 50%-60%, this was due to fewer people buying food outside for fear of being infected. Traders admitted that they had experienced losses in the early days of this outbreak, but after a month had passed the traders had reduced their selling portion. MSMEs must increase because sales are one of the marketing functions that determine the company's goals in achieving the company's goals, namely earning profits to maintain the company's survival.

   The impact of Covid-19 pandemic can be seen from the side of offer and the side of demand (Pakpahan, 2020; Yamali & Putri, 2020). From the side of offer, there are many of the small and medium enterprise lacking the manpower, this happen because of the health and
social distancing reasons many of the workers does not want to go to work if the Covid-19 is still exist. There comes two sides as the effect of the market competition, the succeed side because the condition forced the enterprises to be innovative in creating products and giving the best service for the market, so they consider this as a motivation, the other side is the failure side, because the condition has weakened the static enterprises who are afraid of the competition and incapable of creating best quality product, so they consider this condition as a thread for their enterprises (Sudaryana et al., 2020).

2). Strategy for MSMEs for Business Continuity during the Covid-19 Pandemic

The emergence of the Covid-19 pandemic has disrupted several MSME activities which resulted in a decrease in income. So MSME actors try to implement strategies to overcome the problems that occur.

![Figure 3. Strategies to Increase Productivity and Profit](image)

Figure 3. Strategies to Increase Productivity and Profit

The strategy implemented by MSME actors can survive during the Covid-19 pandemic in increasing business productivity and MSME profits. The strategies are as follows:

a. Environment and Facilities
Based on the results of the research in table 2 above on the productivity of MSMEs during a pandemic, it shows that the work environment and facilities are 100% categorized as very effective. MSME owners pay attention to the cleanliness of the environment around the business location. The owner urges his employees to adapt during the Pandemic Period and be able to maintain health according to health protocols. MSME actors also provide facilities and infrastructure to visitors, such as the provision of a prayer room so that visitors can pray on time, and MSME actors provide game facilities and live music so that visitors do not feel bored when they come.

b. Product Creativity and Innovation in Increasing MSME Profits
Products produced by MSMEs should be products that are affordable by all people and of course in terms of packaging and taste and service are not inferior to products that are more expensive, in increasing sales, MSME actors must always be creative and innovate towards the products produced, at this time products that sell well in the market that can attract buyers besides price and quality also depend on the uniqueness and virality of the product, especially online media such as social media are very helpful in marketing. Products created from creativity and innovation will certainly produce a special attraction, for example, food from processed chicken is not limited to just fried, boiled, or stir-fried, but now there are many creative ideas and
interesting innovations from processed chicken-based foods such as by making ready-to-eat frozen food so that consumers can cook it anytime at home.

C. Promotion
Carry out promotions optimally both through online social media and directly to the location. MSME actors market their products and businesses with various attractive offers and bonuses, as well as what facilities are available with excellent service, besides that product promotion can also be done through brochures etc.

D. Bonuses and Services in Increasing Sales
Increasing Sales through advertising on social media, MSME actors always try to increase sales in several ways, namely (1). giving bonuses to visitors, for example, buying a package of geprek chicken food, being given a bonus or free iced tea, buying coffee drinks, free bread. (2). Provide excellent service to visitors with the fastest possible service time, consumers do not wait long when ordering or buying products or food sold.

There are several recommendations of defensive strategies for the small medium enterprise, so they can survive the situation, such as: (1) doing the online selling via e-commerce because the society has move to the online selling nowadays. (2) utilize the digital marketing to do the promotion to gain more customers. (3) Innovating the product and the service of your business. (4) Doing the customer relationship marketing to earn the trust and loyalty of the costumers. (Hardilawati, 2020).

Several enhancements are needed regarding the value and the attitude of micro business practitioner, mainly about the possibility of sudden change, such as the COVID 19 pandemic situation change. The business practitioner, especially the micro business needs to have a profound knowledge about management of change as their provision to face the fast-changing environment (Prianto et al., 2020). They are doing an online selling which them consider to be more effective, they utilize the Facebook, Instagram, community’s WhatsApp group, they do not realize that they are indirectly learn the management of change as the answer of the situation. The fast and stable economic growth giving the positive impacts, whether it is directly or indirectly to the wellbeing of the society (Harahap et al., 2020). So, the business practitioner is expected to look for every possible chance under every circumstance to make sure the economics growth is stable.

3) MSME Recovery Solutions and Challenges
MSME Complaints and Challenges
Complaints from MSME actors are declining sales, difficulty in obtaining raw materials, and hampered distribution. However, not all MSMEs experienced a decline. Research from LPEM UI states that there are 210 shining MSMEs, namely MSMEs that produce herbal products, fruits and vegetables that are good for maintaining health and increasing endurance. This is because people are starting to change their lifestyle to be healthier. As a result of this economic downturn, several countries are slowly implementing a "new normal" to push the wheels of the economy back. They are slowly starting to lift social restrictions to save people's jobs and restart economic activity. Indonesia is no exception, the “new normal” will be marked by new patterns of production and consumption, thereby accelerating digitization and automation. So, what strategies should MSMEs use to face the “new normal”? Through business digitization, it is an opportunity where MSMEs can take advantage of various digital platforms to develop their business performance. It is undeniable that digitalization has penetrated all business sectors.
Mastery of digital can open market access, which was previously limited to certain areas, becomes unlimited. Unlimited space is an extraordinary potential that should be used by micro, small, medium, and cooperative business actors. Only, the question now is, how can MSMEs take advantage of this digital platform in an optimal way to digitize the road to an open market? The digital world as a tool that is still fresh, requires the expertise and ability of actors to be able to use it appropriately and efficiently. This is a challenge to be answered during increasingly high global competition, MSMEs must be able to face it by increasing their capacity and business competence in human resources, technology, and product innovation.

The government has also designed a target for developing MSMEs for the next five years as described in Presidential Regulation No. 18 of 2020 concerning the National RPJM for 2020-2024. The challenges faced by MSMEs today are related to the low quality of human resources (HR), the role of the support system that is less than optimal, and policies and regulations that are less effective. The challenges of MSME human resources are generally caused by low education, skills, and experience, as well as access to information. Most MSMEs also do not have adequate entrepreneurial capacity. This can be seen from the MSME business pattern, which is still mostly focused on production, not market demand.

Meanwhile, the less-than-optimal role of the support system has increased the complexity in MSME access to resources (raw materials and financing), technology, and markets. The business support system may include providers/suppliers of raw materials, financing institutions, R&D institutions, marketing mediators, business service institutions/LPBs, and others. The role of the MSME support system is also inseparable from the availability of infrastructure and incentives. Harmonization of various regulations between the central-regional, inter-sectoral and inter-regional is also still needed to support the development of MSMEs.

One of the important solutions for MSME recovery is incentives for MSMEs through the central government's National Economic Recovery (PEN) program in 2020 and continued in 2021. The result is that some of the informal sector and MSMEs can survive the impact of the Covid-19 pandemic. This means that it is not experiencing a very severe crisis compared to several large industries. In addition, this program is expected to help reduce the decrease in termination of employment rights (PHK) in MSMEs. The reason is, based on BPS data as of August 2020, there is the creation of new job opportunities with the addition of 760 thousand people who open businesses and an increase of 4.55 million informal workers (CNBC Indonesia, 28 April 2021).

**CONCLUSIONS**

The emergence of the COVID-19 pandemic gave a shock to MSMEs which had an impact on the economy. The COVID-19 pandemic has an impact on the productivity and profit of MSME businesses caused by reduced distribution of raw materials, decreased profits and decreased sales. The business continuity strategy in increasing business productivity in this case is carried out by keeping the environment clean, especially during the Covid-19 pandemic and improving work facilities where from the results of processing respondent data the environmental category and work facilities reach a value of 100% which is categorized as very effective. The strategy of business continuity in increasing profits is achieved by creativity and innovation from the products produced, as well as the use of technology in product marketing efforts where this category reaches a value of 95% each.
MSME actors should always improve the economy even though they are in a Covid-19 situation. MSME actors should always keep their environment and work facilities clean, especially during the Covid-19 pandemic with various health protocol mechanisms. There is the development of creativity and product innovation by participating in trainings and seeking references from various sources and the formation of an online Marketing team for product marketing using technology.

REFERENCE
Amirullah. (2015). Manajemen Strategi: Teori-Konsep-Kinerja. Malang. Mitra Wacana Media.
Ariani, dan Utomo, Mohamad Nur. (2017). Kajian Strategi Pengembangan Usaha Mikro Kecil dan Menengah (UMKM) di Kota Tarakan. Jurnal Organisasi dan Manajemen, Volume 13, Nomor 2, September 2017, 99-118.
Ariani, A., & Utomo, M. N. (2017). Kajian Strategi Pengembangan Usaha Mikro Kecil Dan Menengah (Umkm) Di Kota Tarakan. Jurnal Organisasi Dan Manajemen, 13(2), 99–118. https://doi.org/10.33830/jom.v13i2.55.2017
David, Fred R. (2009), Manajemen Strategis, Salemba Empat, Jakarta
David, Fred R. (2011). Strategic Management Manajemen Strategi Konsep, Edisi 12. Jakarta: Salemba Empat.
Gitman dan Lawrence. (2009). Principles of Managerial Finance. Pearson Addison Wesley, United States.
Harahap, E. F., Luviana, L., & Huda, N. (2020). Tinjauan Defisit Fiskal, Ekspor, Impor Dan Jumlah Umkm Terhadap Pertumbuhan Ekonomi Indonesia. Jurnal Benefita, 5(2), 151
Hardilawati, W. laura. (2020). Strategi Bertahan UMKM di Tengah Pandemi Covid-19. Jurnal Akuntansi Dan Ekonomika, 10(1), 89–98. https://doi.org/10.37859/jae.v10i1.1934
Hariadi, Bambang. (2013). Strategi Manajemen. Malang: Banyumedia Publishing
Irham Ramdani. (2020). Analysis of The Cycling Trend During the Pandemic of COVID 19 Towards Small and Medium Enterprises (UMKM) Income. International Journal of Social Science and Business. Volume 4, Number 4, Tahun 2020, pp. 528-535 P-ISSN: 2614-6533 E-ISSN: 2549-6409.
Lincolyn Arsyad, (2009). Ekonomi Pembangunan. Penerbit STIE YKPN: Yogyakarta
Mulyadi. 2011. Akuntansi Manajemen: Konsep, Manfaat dan Rekayasa, Edisi Ketiga. Jakarta: Salemba Empat
Prianto, A., Kurniati, I., Wahyudi, M. T., & Yulistia, E. (2020). Berbagai Faktor Penentu Kesiapan Untuk Berubah Dan Pengaruhnya Terhadap Keberlangsungan Kegiatan UMKM Di Wilayah Terdamak Wabah Covid-19. Capital: Jurnal Ekonomi Dan Manajemen, 4(1), 14. https://doi.org/10.25273/capital.v4i1.7356
Puntoadi, Danis. (2011), Menciptakan Penjualan Melalui social media, PT. Gramedia Pustaka Utama
Rangkuti, (2013). Analisis SWOT. Teknik membedah kasus. Jakarta: gramedia pustaka utama
Sudaryana, Y., Marjohan, M., Nufus, K., Andriani, J., & Maswarni, M. (2020). Bimbingan Teknis Manajemen Peningkatan Penjualan Melalui E-Commerce Kepada Ikm/Umkm Koperasi Patih Di Kelurahan Cempaka Putih Kecamatan Ciputat Kota Tangerang Selatan Provinsi Banten. Jurnal Pengabdian Dharma Laksana, 3(1), 51. https://doi.org/10.32493/j.pdl.v3i1.6281
Sugiyono, (2013), Memahami Penelitian Kualitatif, Bandung: Alfabeta
Sukirno, Sadono, (2000). Makro Ekonomika Modern, PT. Rasa Grafindo Persada: Jakarta.
Sukirno, Sadono, (2002). Makro Ekonomi Modern, PT. Rajawali Grafindo Persada: Jakarta.
Wheelen, Thomas David, Hunger J, (2010), Manajemen Strategis. Yogyakarta: Andi.
Wheelen, Thomas L., Hunger, J. David. (2010). Strategic Management and Business Policy Achieving Sustainability. Twelfth Edition. Pearson. Terjemahan, Salemba Empat Jakarta
Yamali, F. R., & Putri, R. N. (2020). Dampak Pandemi Covid-19 Terhadap Ekonomi Indonesia. Ekonomis: Journal of Economics, 4(2), 384–388. https://doi.org/10.33087/ekonomis.v4i2.179