MANAGEMENT IMPLICATIONS FOR FOOD MSMEs IN GORONTALO PROVINCE

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ABSTRACT

Food MSMEs in this research are businesses that process agricultural commodities into food products that are managed on a micro, small and medium scale. The aim of the research is to determine the management implications of food MSMEs and the differences in management implementation based on food MSME income in Gorontalo Province. This research uses a quantitative descriptive approach with One Way Analysis of Variance test analysis. Data was collected through interviews with food MSMEs in Gorontalo Province. The sampling technique was purposive sampling with the number of respondents being 42 food MSMEs. The research results are: On average, only 26% of food MSMEs in Gorontalo Province have an organizational structure, 67% have financial records, 69% of MSME owners receive incentives from their business, 81% have business license and 52% have halal certification. The implications of the management model for food MSMEs in Gorontalo Province are 40.48% of the implications of management model 1 (applying 2 management indicators). A total of 21.42% have management implications for model 2 (applying 3 management indicators), and 38.10% have management implications for model 3 (applying 4-5 management indicators). Management implications have a significant effect on the household income level of food MSMEs in Gorontalo Province. The average management implication of 4-5 indicators has a higher level of household income.

Keywords: Business license; Business incentives; Financial records; Food MSMEs; Halal certification; Management; Organizational structure

INTRODUCTION

The majority of MSMEs that grow in Indonesia are household activities that have the opportunity to absorb labor, increase household income and welfare. There are 65.4 million MSMEs with a total number of business units reaching 65.4 million and capable of absorbing a workforce of 123.3 thousand workers (Tambunan, 2023). MSMEs are also a help when going through the Covid-19 pandemic. Based on data from the Ministry of Cooperatives and SMEs, the contribution of MSMEs to National GDP is 60.5%. This condition proves that MSMEs have the potential to be developed and contribute to the economy. The development of MSMEs in Indonesia also occurs at the provincial level, one of which is Gorontalo Province. The Gorontalo Provincial Government continues to strive to boost the MSME epicenter, including MSMEs operating in the food processing sector. Based on research Zubedi *et al.* (2024) explains that food processed MSMEs in Gorontalo Province are developing in terms of performance based on increasing the number of sales, customers, workforce, markets and profits.

Behind the potential there are problems that arise in the development of MSMEs, including business licensing. Many MSME players not understand how important legal business ownership (Soimah & Imelda, 2023). In fact, having a business license will open up opportunities to obtain easy capital acquisition, access to assistance and business empowerment from the government (Wardani, 2017). As an effort for MSMEs to up in class, Minister of Cooperatives and Small and Medium Enterprises Regulation Number 02 of 2019 was issued regarding electronically integrated business licensing for micro and small businesses which aims to manage business licensing which will provide legal certainty and a means of empowerment for MSME players.

Another problem faced by MSMEs is management issues (Amri, 2014). Micro and small scale businesses are identical as businesses managed by their own families, thereby ignoring the existence of a business organizational structure that will provide an overview of the main tasks and functions of each human resource in MSMEs. The absence of a formal organizational structure is one of the obstacles for MSMEs to develop (Lestari & Febriani, 2022). Not only that, problems related to MSMEs tend to ignore the provision of incentives for MSME owners, even though incentives/wages/salaries have the potential to motivate performance (Iqbal *et al.*, 2019), in fact quite a few of MSME owners use the proceeds from MSME sales. for personal needs and not as capital for production or business development. This condition creates problems from the aspect of human resource management.

Problems that face in financial management, in this case financial recording. Conditions in the field show that MSME owners combine business income with personal income so that they make mistakes in calculating profits (Melani & Sandi, 2022), besides that recording is not based on expenditure items according to the flow of activities (Sari & Indriani, 2017). In fact, financial attitudes influence the performance of MSMEs (Fitria *et al.*, 2020).

Food products are prone to contamination with dangerous substances and are even prohibited by certain religious laws, so efforts are needed to protect consumers through halal certification management which is expected to provide certainty regarding the halalness of a product being traded. Halal certification also provides benefits for producers to increase loyal consumer and gain market share for halal food (Warto, 2020). To make this dream come true, it is supported by Indonesian Government Regulation Number 39 of 2021 concerning the implementation of halal product guarantees to protect consumers. However, its implementation is still hampered by a lack of knowledge regarding halal certification, limited capital and production facilities as well as a mindset that assumes that halal certification is only intended for MSMEs with large incomes (Ningrum, 2022).

Several previous studies have been carried out as an effort to provide solutions related to food MSME problems, including the use of digital financial management applications as a means of increasing sales of food MSMEs (Asyik *et al.*, 2022), and assistance with product and packaging standardization (Anekawati *et al.*, 2021). However, it does not include management variables in terms of business permits, division of tasks based on organizational structure, providing incentives for business owners, halal certification. These variables have the potential to influence financial performance based on the income level of food MSMEs. Therefore, it is urgent to carry out this research with the aims of including 1) analyzing management implemented in Food MSMEs in Gorontalo Province; 2) analyzing the differences is management implementation based on food MSME income in Gorontalo Province.

METHOD

Research sites

This research chose the locations deliberately, namely Gorontalo and Bone Bolango Regencies because there are the two regencies with the highest GDP growth

rate ADHK (Gross Regional Domestic Product (GRDP) Based on Consumer Prices (ADHK) per year 2021 to 2022 of 1.5%) for Gorontalo district and 1.81% for Bone Bolango. On this basis, Gorontalo and Bone Bolango districts were chosen as research locations.

Data collection technique

Data collection was carried out by survey through interviews with food MSMEs using a structured questionnaire. The total population of food processed MSMEs in Gorontalo Province is 8794 MSMEs (Central Bureau of Statistics, 2021). The sample selection technique was carried out using random sampling with the criteria that respondents had businesses in the food sector for less than 20 years, and the total number of research respondents was 42 MSMEs, this number is appropriate for analysis purposes because according to Sugiyono (2019) explains that the minimum number of research samples is 30 respondents.

Data analysis

To find out the management implications of food MSMEs in Gorontalo Province using quantitative descriptive analysis and the results of the analysis are presented in the form of tables and figures. One Way Analysis of Variance test analysis to see the differences in management implications for food MSMEs with low, medium and high income levels.

RESULT AND DISCUSSION
Characteristics of research respondents

Table 1 provides information regarding the characteristics of research respondents which include education, length of business, number of workers, participation in training and organization and access to loans. Based on the educational aspect, the majority of food MSME owners in Gorontalo Province have senior high school (30.95%) and college (30.95%) education. From the educational aspect, food MSMEs in Gorontalo Province have good human capital, although this condition also indicates that college graduates are more likely to have independent businesses or this condition is a reflection that becoming an entrepreneur is a better decision than unworking. Table 1 also shows that there are MSME owners who haven't education, but they are able to write and read.

On average, research respondents' food MSMEs have been running for approximately 7 years. This data is an indication that food MSMEs in Gorontalo Province are able to survive even though four years ago they went through difficult economic conditions due to Covid 19. Based on Table 1, it can also be explained that 9.52% of businesses have been running for more than 16 years, and there are even 35.71% whose businesses are new. less than 3 years.

The average labor owned by food MSMEs in Gorontalo Province is 2 people, there are even businesses that unusing any labor, while the largest labor is 6 people. Based on Table 1 above, it is explained that the majority of labors used by food MSMEs in Gorontalo Province range from 1 – 3 people. Based on Table 3, it can be explained that training activities for food MSMEs in Gorontalo are still limited because 66.67% of food MSMEs have never participated in training activities from the government or related institutions. In fact, training is an effort to improve skills, for example in terms of production, packaging and marketing.

Participation in business organizations is also important because being in a community that has the same epicenter expected to be a forum for exchanging knowledge and experience, and even through organizations new collaborative networks can be created (Widodo *et al.,* 2021). The average participation of food MSME owners who are members of business organizations is 0.36, there are even

food MSMEs in Gorontalo Province who are reluctant to be involved in a business organization because they are busy or think that the organization does not provide benefits. In fact, involvement in business organizations provides opportunities to be involved in business development training activities and creative industries (Fitria & Nawangsih, 2023).

Table 1. Characteristics of research respondents

Variable	Description	Percentage	Min	Max	Mean	St.Dev
Education level	Not in school	14.29	0	16	9.83	5.12
	Elementary School	16.67				
	Junior High School	7.14				
	Senior High School	30.95				
	College	30.95				
Length of business (years)	≤ 3	35.71	0.17	30.00	7.15	7.87
	4 - 7	42.86				
	8 - 11	9.52				
	12 - 15	2.38				
	≥ 16	9.52				
Labor (people)	0	16.67	0	6	2	1.62
	1 - 3	64.29				
	4 – 6	16.67				
	7 - 9	0.00				
	≥ 10	2.38				
Training participation	Yes	33.33	0	1	0.33	0.48
	No	66.67				
Organizational participation	Yes	35.71	0	1	0.36	0.48
	No	64.29				
Access loans	Yes	33.33	0	1	0.33	0.48
	No	66.67				

Source: Primary data after processing, 2023

Micro businesses usually tend to experience difficulties in accessing credit loans. Based on Table 1, it is explained that there were research respondents who were unable to access loans, in fact only 33.33% of food MSMEs in this study had ever used access to loans either through banking institutions or from family and colleague. Access to credit for food MSMEs in Gorontalo Province is still relatively low with an average value of 0.33. This is because there is still minimal information regarding access to business loans for MSME owners, apart from that, MSME owners are also reluctant about administration which is considered difficult and limited loan collateral. Another thing is that there are business owners who think that the capital they have is sufficient to turn around their business so that they do not need additional capital through bank loans or other parties.

Descriptive Statistics

Indicators used in management implementation in this research include: ownership of organizational structure, financial records, provision of incentives, business license and halal certification. Organizational structure controls interactions

between work units and helps distribute and coordinate tasks more efficiently (Wijaya & Wijaya, 2023). Table 2 can explain that on average only 0.26 food MSMEs in Gorontalo Province have an organizational structure, because there are several MSMEs that haven't employees so the business owner also plays a role in production, marketing and finance. Duplicate tasks often occur in micro and small businesses (Rochani *et al.*, 2022), therefore, even though the number of human resources is limited, there needs to be a clear Standard Operating Procedure (SOP) for each task, example production, finance and marketing SOPs.

Table 2. Statistic Variable

Variable	Description	Min	Max	Mean	Std Dev
Organizational structure	1 = if has organizational structure 0 = otherwise	0	1	0.26	0.45
Ownership of financial records	1 = if has financial records 0 = otherwise	0	1	0.67	0.48
Earning salary/ providing incentives	1= if earn a salary 0 = otherwise	0	1	0.69	0.47
Business permit	1 = if has a business license 0 = otherwise	0	1	0.81	0.40
Halal certificate	1 = has a halal certificate 0 = otherwise	0	1	0.52	0.51

Source: Primary data after processing, 2023

Ownership of financial records cannot be considered trivial because through good bookkeeping the flow of money can be properly recorded. Based on the results of the analysis in Table 2, it can be explained that the majority of food MSMEs in Gorontalo Province have carried out financial records with an average value of 0.67, although there are still some MSMEs that haven't financial records due to a lack of knowledge about financial bookkeeping, therefore efforts are needed. to provide financial literacy training for micro, small and medium scale businesses in Gorontalo Province. The financial recording carried out is still simple and is not based on financial posts for production, marketing activities or payment of employee wages. The results of this analysis are in line with research (Sari & Indriani, 2017) that the majority do not group financial records for MSMEs based on type of activity.

A weakness in micro, small and medium scale businesses that often occurs is business owners neglect to give appreciation to the business owner's performance, even though salary/wages or incentives have a significant effect on a person's motivation to do better works (Ni'am *et al.*, 2018). Based on the results of the analysis, it can be explained that the majority of food MSME owners in Gorontalo Province have appreciated their performance through providing incentives from the results of their business with an average value of 0.69, although there are also MSME owners who have never taken incentives because the income obtained is turned back into business capital or production cost. Business will continue to run well as long as there is a clear separation of what percentage is spent on incentives for business owners and what percentage is spent on operational capital and business development because it cannot be denied that providing appropriate compensation influences job satisfaction (Pranazhira & Sukmawati, 2017).

Business licenses are a means of legal protection and requirements for activities that support business development. Moreover, there are several micro and small scale businesses with small stalls that are nomadic, so that business ownership will reduce business activities from demolition and orderly measures. Based on the analysis results in Table 2, it can be explained that the majority of food MSMEs in Gorontalo Province already have business license with an average value of 0.81. This condition indicates that the majority of business owners in Gorontalo Province are concerned

about the importance of business legality from a legal aspect. Apart from that, this condition also indicates that the ease of processing business permits has a good impact on the continuity of food MSMEs in Gorontalo Province. MSME licensing as a form of legal protection can compete with domestic and foreign products, thereby making MSMEs "upgrade" (Redi *et al.*, 2022; Sutandi *et al.*, 2020).

Halal certification is expected to be a solution for consumer protection by providing safety, especially for food products. Based on the results of the analysis in Table 2, it can be explained that the majority of food MSMEs in Gorontalo Province have carried out halal certification with an average value of 0.52, there are still approximately 48% of food MSMEs in Gorontalo Province that haven't halal certification. This condition is still homework for the government to complete the halal product program in Indonesia because it is rovide legal protection and certainty for the rights of Muslim consumers regarding the halal products to consume (Syafrida, 2016). There needs to be commitment from policy makers and related institutions regarding the implementation of halal certification management so that it will have an impact on consumer protection (Rafianti *et al.*, 2022).

The influence of management implementation toward the income of Food MSMEs in Gorontalo Province

Management implementation discussed in this research includes 5 indicators, consist of 1) management in the division of MSME tasks in the form of ownership organizational structure, 2) financial management (financial recording), 3) providing incentives for food MSME owners, 4) ownership of business license and 5) halal certification. In this research, management implementation is divided into 3 models (Table 3). Based on Table 3, it can be explained that model 1 is food MSMEs that implement 1-2 management indicators, model 2 is food MSMEs that implement 3 management indicators and model 3 is food MSMEs that implement 4-5 management indicators.

Table 3. Management Implementation

Model	Management indicators
1	1 or 2 management indicators
2	3 management indicators
3	4 or 5 management indicators

Source: Primary data after processing, 2023

Based on Figure 1, it can be explained that the majority of food MSMEs in Gorontalo Province have only implemented management model 1 in business. The results of this analysis show that the majority of food MSMEs in Gorontalo are not familiar with business management through dividing tasks by establishing an organizational structure, providing financial records, appreciating the owner's hard work by providing incentives, business licensing and guaranteeing food safety through halal certification. Even though management has a positive influence on the performance of MSMEs (Winarto, 2020; Vikaliana *et al.*, 2021).

In this research, the income of food MSMEs is grouped into 3 levels consisting of level 1 (low) which is food MSMEs that have a monthly income of less than IDR 339,341. Level 2 (medium) is food MSMEs which have a monthly income ranging from IDR 339,341 to IDR 3,319,127,-, while level 3 (high) is food MSMEs which have a monthly income of more than IDR 3,319,127,-. On this basis, analysis results were obtained which showed that the majority of food MSMEs in Gorontalo Province had incomes at a medium level (Table 4). The income level is influenced by the application of management, especially in production and financial activities (Ritonga *et al.*, 2017). The existence of MSMEs is able to reduce the unemployment rate and has the

opportunity to increase welfare, especially for those who are involved and work in this sector (Damayanti *et al.*, 2023).
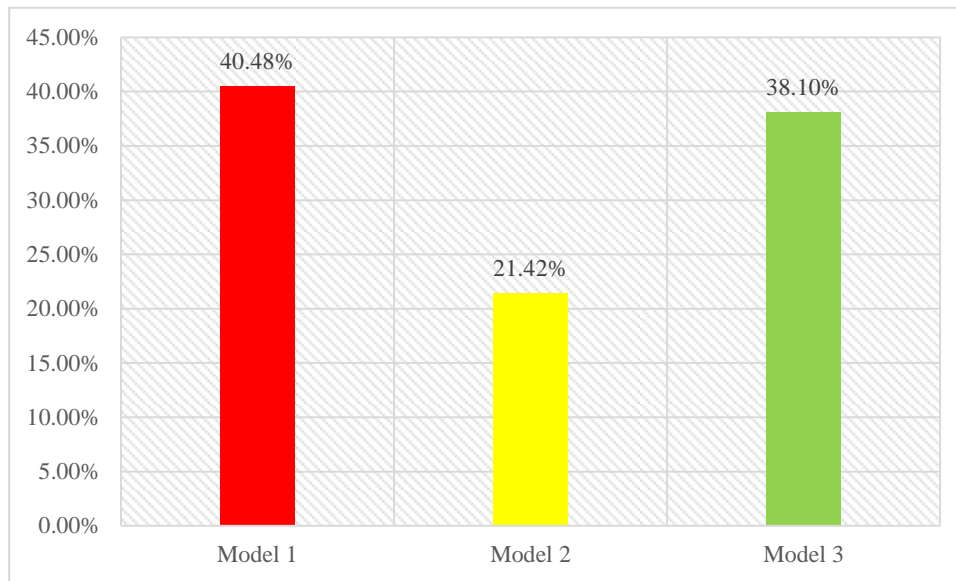

Figure 1. Percentage of food MSMEs that implement management models
Source: Primary Data after processing, 2023

Table 4. Income of food MSMEs in Gorontalo Province

Description	Percentage (%)		
	High	**Medium**	**Low**
Income	9.52	76.19	14.29

Source: Primary data after processing, 2023

Differential tests of management implementation in groups of households with low, middle and high incomes were analyzed using the One Way Analysis of Variance Differential Test. The results of the analysis in Table 5 show an F-value of 3.075 and is significant at 0.058. This value can be explained by the fact that management implementation influences the income of food MSMEs in Gorontalo Province.

Table 5. Influence of management implementation on the income of food MSMEs in Gorontalo Province

Variable	Test of Between-Subjects Effects		Low⇔Medium		High⇔Medium	
	F	**Sig.**	**Mean difference**	**Sig.**	**Mean difference**	**Sig.**
Management implementation	3.075*	0.058	0.22 [NS]	0.489	0.47*	0.052

Source: Primary data after processing, 2023
Notes: * : Significant at 10%; [NS] : Not significant

Based on the results of the analysis in Table 5, it can be explained that there are differences in management implementation between food MSMEs low between medium incomes with an average value of differences in management implementation of 0.22, but statistically non-significant with a value of p=0.489. Different results were shown in the analysis of the difference test between high between medium income food MSMEs because based on the statistical results, the average value of the difference in management implementation was 0.47 and was significant with a value of

p=0.052. The results of this analysis indicate that there are differences in management implementation between food MSMEs between high and medium incomes. The higher the management indicators (organizational structure, financial recording, provision of incentives, license and halal certification) that are implied influence of the greater the income earned by MSMEs. In line with research (Ritonga *et al.*, 2017) which states that management, especially production and financial inventory management, can increase MSME income.

CONCLUSION

The conclusion of this research are, on average, only 26% of food MSMEs in Gorontalo Province have an organizational structure, 67% have financial records, 69% of MSME owner receive incentives from their business, 81% have business permits and 52% have halal certification. The implications of the management model for food MSMEs in Gorontalo Province are 40.48% of the implications of management model 1 (applying 2 management indicators). A total of 21.42% have management implications for model 2 (applying 3 management indicators), and 38.10% have management implications for model 3 (applying 4-5 management indicators). A connecting line from the research results, namely that the management model should be implemented in micro, small and medium scale businesses because based on the research results it is proven that management implications have a significant effect on the household income level of food MSMEs in Gorontalo Province. The average management implication of 4-5 indicators has a higher level of household income. The form of management implementation model can be in the form of a clear division of tasks through a business organization structure, financial planning through recording the flow of money, business legal legality proven by ownership of a business license, appreciation of hard work, thought and energy through providing incentives to MSMEs and food safety through halal certification. The limitation of this research is that it does not explain the limitations and obstacles in implementing management, therefore it is recommended to carry out further research regarding variable indicators that influence barriers to implementing management in food MSMEs in Gorontalo Province.

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