

Data Collection on MSME Creative Industries in Medan City According to a Sharia Accounting Perspective

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Submitted:
1 DECEMBER 2023

Accepted:
5 FEBRUARY 2024

ABSTRACT

Increasing creative industries in small and medium businesses in Medan is the main focus in efforts to revitalize the local community's economy. The role of the Department of Industry, Trade, Energy and Mineral Resources (Dinas Perindustrian, Perdagangan, Energi, dan Sumber Daya Mineral/Disperindag ESDM) of North Sumatra Province must be analyzed from a sharia accounting perspective to ensure smoothness and fairness in collecting data on creative industries in Micro, Small and Medium Enterprises (MSMEs) in Medan City. This research aims to analyze the role of the Disperindag ESDM of North Sumatra Province in collecting data on creative industries among MSMEs in Medan using a sharia accounting framework. The method used is literature research to understand the concepts and principles of sharia accounting as well as interviews with other stakeholders in Medan City to understand the practices applied in developing the MSME creative industry. Currently there are several problems in collecting data on Small and Medium Industries (Industri Kecil Menengah/IKM) by the ESDM Department of Industry and Trade of North Sumatra Province. One of them is the difficulty of collecting MSME data in a timely and accurate manner, especially in places that are difficult to reach, so this can affect the quality of the information obtained. However, human resources are still limited to collect and analyze MSME data so that the effectiveness and efficiency of data collection is also disrupted.

Keywords: MSMEs, Creative Economy, Small and Medium Industries, ESDM.

ABSTRAK

Peningkatan industri kreatif pada usaha kecil dan menengah di Medan menjadi fokus utama dalam upaya revitalisasi perekonomian masyarakat setempat. Peranan Dinas Perindustrian, Perdagangan, Energi, dan Sumber Daya Mineral (Disperindag ESDM) Provinsi Sumatera Utara harus dianalisis dari perspektif akuntansi syariah untuk memastikan kelancaran dan keadilan dalam pendataan industri kreatif pada Usaha Mikro, Kecil, dan Menengah (UMKM) di Kota Medan. Penelitian ini bertujuan untuk menganalisis peranan Dinas Perindustrian, Perdagangan, Energi, dan Sumber Daya Mineral (Disperindag ESDM) Provinsi Sumatera Utara dalam pendataan industri kreatif pada UMKM di Medan dengan menggunakan kerangka kerja akuntansi syariah. Metode yang digunakan adalah penelitian literatur untuk memahami konsep dan prinsip akuntansi syariah serta wawancara dengan pemangku kepentingan lainnya di Kota Medan untuk memahami praktik yang diterapkan dalam pengembangan industri kreatif UMKM. Saat ini terdapat beberapa masalah dalam pendataan Industri Kecil Menengah (IKM) oleh Disperindag ESDM Provinsi Sumatera Utara. Salah satunya adalah kesulitan mengumpulkan data UMKM secara tepat waktu dan akurat, terutama di tempat-tempat yang sulit dijangkau, sehingga hal

JIAKES

Jurnal Ilmiah Akuntansi
Kesatuan
Vol. 12 No. 1, 2024
pp. 189-196
IBI Kesatuan
ISSN 2337 – 7852
E-ISSN 2721 – 3048
DOI: 10.37641/jiakes.v12i1.2477

tersebut dapat mempengaruhi kualitas informasi yang didapatkan. Namun sumber daya manusia yang masih terbatas untuk mengumpulkan maupun menganalisis data UMKM sehingga efektivitas dan efisiensi pengumpulan data pun ikut terganggu.

Kata kunci: UMKM, Ekonomi Kreatif, Industri Kecil Menengah, ESDM.

INTRODUCTION

The North Sumatra Province Energy Trade and Mineral Resources Industry Service is a government agency tasked with documenting the existence of small and medium enterprises (*Industri Kecil Menengah*/IKM). Data collection was carried out by the Provincial Department of Industry, Trade, Energy and Mineral Resources (*Dinas Perindustrian, Perdagangan, Energi, dan Sumber Daya Mineral*/Disperindag ESDM) team in various districts and cities. Data is collected using forms filled in manually and then copied into Microsoft Excel for processing in the annual report. This system processes input data into output data in the form of financial reports. Entry into this system is proof of transactions such as documents or forms (Fikri & Kamilah, 2022). Disperindag's MSMEs data management produces data in the form of general groupings. The North Sumatra Department of Industry, Trade, Energy and Mineral Resources is currently facing several obstacles in collecting data on small and medium enterprises (*Industri Kecil Menengah*/IKM), especially difficulties in collecting accurate and timely data on IKM. Access can affect the quality and accuracy of the information produced (Kristiyanti, 2012). The MSME creative industry has great potential for inclusive and sustainable economic growth. However, in developing this sector, the aspect of compliance with sharia accounting principles is important to ensure fairness, transparency, accountability and sustainability. Regulations that are fair and consistent with Sharia principles can help overcome the obstacles faced by MSMEs and create an inclusive and fair business environment (Husnurrosyidah, 2019; Diani & Lubis, 2022; Nasrulloh, 2022).

The relationship between the creative industry and all forms of human activity in the production of goods through the use of thoughts and ideas to improve welfare in accordance with the Hadith of the History of Tirmidhi. Creative economic activities are closely related to human resources which utilize the potential of natural resources and do not like excesses, so in the production process we must pay attention to basic materials obtained from the environment. The government's emphasis on developing the creative economy is reflected in the official change of the name of the Ministry of Culture and Tourism to the Ministry of Tourism and Creative Economy as well as the formation of the Ministry of Creative Economy, which the President organized. Law Regulation Number 6 of 2015 as outlined in Bekraf and Renstrakraft 2020-2024. This cannot be separated from the fact that development must be maintained so that the Medan City Government continues to provide public facilities that are easily accessible and ensure that development becomes a space for creativity and expression for creative economy actors. In conditions like this, considering that the industry is currently in the fourth wave of the economic era, we should refer to appropriate developments. Therefore, the creative industry can develop well and have good potential for MSMEs (Harahap et al., 2022).

Human resources available to collect and analyze small business data are still limited, which can have an impact on the effectiveness and efficiency of data collection. Lack of coordination between institutions involved in collecting and processing IKM data can have an impact on the accuracy and consistency of the data produced. Small business owners have little awareness about data reporting. Some small and medium business owners still do not understand the importance of reporting business status data to the authorities, making it difficult to collect accurate data. This problem needs to be addressed immediately through the innovation and development of a better IKM monitoring information system, increased coordination between relevant authorities, and increased awareness of data reporting among IKM entrepreneurs.

LITERATURE REVIEW

The creative economy is an ecosystem consisting of valuable products that interact with each other (Tepper, 2002). The Indonesian Ministry of Trade states that the creative industry begins with the use of creativity, intelligence, and personal skills to create success and work by creating and using personal creativity (Daulay, 2018). Increasing the creative economy is inter-ministerial and has full support from the President (Tadjuddin & Mayasari, 2019). Based on Presidential Decree 6 of 2009, the Creative Economy is a business based on creativity, intelligence and personal skills which aims to develop creative talents and have an impact on economic value and social welfare in Indonesia. The formation of the Ministry of Creative Economy reflects the details of creative economy management (Muchson, 2021).

Micro, Small and Medium Enterprises (MSMEs) were held in business categories such as trade and industry. The definition of MSMEs is not necessarily the same, depending on the country's concept. Each country defines small businesses differently (Marliyah et al., 2022). This definition includes at least two factors, namely aspects of labor absorption and work group performance, which depend on the number of workers absorbed by the company. Strong MSMEs create jobs, increase people's incomes, and support the regional economy. Combining the potential of MSMEs with financial technology that complies with Sharia principles allows the country to achieve economic growth that is inclusive, sustainable, and fair for all levels of society (Menne et al., 2022). MSMEs in four categories from a development point of view. Activities carried out by MSMEs to earn a living are often called informal activities. This group of street vendors is called informal work. The number of small and medium businesses in Indonesia is quite large (Sari & Kusumawati, 2022). Micro enterprises refer to small and medium enterprises that have talents but lack business characteristics. The number of small and medium businesses in Indonesia is also quite large. Many large and medium entrepreneurs in the past came from this group. Some MSMEs in this category would fall into the fourth category if given the right education and training. The number of MSMEs in this group is less than the first and second groups.

Economic activities that involve changing basic goods to be managed into finished goods. Goods, semi-finished products, or products with low to high prices if the number of employees is between 5 and 19 people. Medium industry is an economic activity involving the conversion of basic necessities into finished/semi-finished goods and/or low-value goods into high-value goods, with a number of workers ranging from 20 to 99 people. In accordance with Ministry of Industry Regulation Number 64 of 2016/ concerning Small and Medium Enterprises. Activities that involve processing raw materials or using industrial resources to produce added value or more useful goods (Siregar et al., 2020; Rambey & Ferlito, 2020). The characteristics of MSMEs are that there are micro businesses throughout Indonesia that are labor intensive, relatively low investment, high added value, and low barriers to entry (from simple businesses to medium businesses). Sources of new business creation have a high level of openness and flexibility in anticipating changes in market dynamics and are able to withstand economic crisis disruptions (Bernanke, 2018). And if we can optimize the presence of these small businesses, we can improve the economy of the local community. This will also have an impact on the country's economy. Considering that the number of IKMs is no longer small, but many, and IKMs are no longer well known. This is very important, especially for small and medium businesses that can innovate in their business and products.

RESEARCH METHOD

This research uses qualitative research methods which aim to understand the phenomena that occur in the Department of Industry, Trade, Energy and Mineral Resources (*Dinas Perindustrian, Perdagangan, Energi, dan Sumber Daya Mineral/Disperindag ESDM*) of North Sumatra Province in depth. In carrying out the analysis, this research applies an inductive approach which allows researchers to collect, organize and describe various relevant information. The inductive approach allows researchers to explore

meaning from data collected directly from the field as well as through literature studies. This research was conducted by focusing on various aspects related to the Disperindag ESDM of North Sumatra Province. The qualitative approach used allows researchers to understand the dynamics and complexity in this specific context. By utilizing inductive analysis, this research explores various actual information that is relevant to the research context. Carefully collected and analyzed data provides an in-depth understanding of the challenges, potential, policies and dynamics of the industrial, trade, energy and mineral resources sectors in North Sumatra Province. Thus, it is hoped that this research can make a significant contribution in developing better strategies and policies in the management of these sectors in the region.

RESULT

National industrial development that includes the development of small and medium industries, as well as micro-scale industries. This is very important to increase economic resilience amidst the ongoing global crisis (Dormady et al., 2022). The development of small and medium industries must also pay attention to local wisdom and regional sources, including culture so that they can develop into industries and creative economies. The Ministry of Industry, through the Directorate General of Small, Medium, and Miscellaneous Industries (*Industri Kecil Menengah dan Aneka/IKMA*), strives to continue to develop prospective entrepreneurs and develop their abilities so that they can give birth to established entrepreneurs as one of the steps to improve the country's economy (Walmsley et al., 2023). This policy is in line with the 2023 Government Work Plan (*Rencana Kerja Pemerintah/RKP*) theme of increasing productivity and encouraging inclusive and sustainable economic transformation. The RKP was then reduced to seven national priorities. The Ministry of Industry, in this case the Directorate General of IKMA, plays a role in the first national priority, namely strengthening economic resilience through quality and equitable growth. Analysis from a sharia accounting perspective highlights the importance of transparency, fairness and sustainability in data collection practices for the MSME creative industry (Bismala et al., 2019). The Department of Industry, Trade, Energy and Mineral Resources (*Dinas Perindustrian, Perdagangan, Energi, dan Sumber Daya Mineral/Disperindag ESDM*) needs to ensure that the activities and support provided do not conflict with Sharia principles, such as the prohibition of usury, maysir, and gharar.

The fair distribution of results and risks also needs to be considered and various initiatives have been carried out by the Ministry of Industry to ensure that MSME products are available to the community and accepted in their country. Among them are initiatives such as calling on all people in the country to support the sustainability of Small and Medium Industries (*Industri Kecil Menengah/IKM*) companies by purchasing their products. This strategic step is part of the National Movement Proudly Made in Indonesia (Puspitasari et al., 2023). IKM Medan City is located in the most strategic place for equal distribution of business opportunities, equal distribution of industrial sectors that support the development of MSME, and human resource development and integration. Opportunities and goals for starting a small business. An independent company, a small and resilient industrial community (Akbar et al., 2023). It developed into a large industry. This condition will be further improved by carrying out the coaching, mentoring, and facilitation role of the Trade Industry Service, which is realized through activities. Industrial, public services for MSME development, consumer protection, and market structure at the North Sumatra Province Department of Industry, Trade, Energy, and Mineral Resources. Based on data from the Medan City Industry and Trade Department, the growth of small and medium industries increased compared to last year. In 2020, the number of IKM was 1,112 industries, an increase of 40 compared to 2019, when the number of MSME was 1,072 industries (an increase of 3.60%).

Based on this development data, it can be used as data to evaluate the development of small industries in terms of data collection carried out by the Medan City Industry and Trade Service. The Medan City Government has done a lot to develop small and medium

businesses in the industrial sector to obtain capital, business development and markets, such as fostering small and medium businesses and promoting the marketing of their products cannot fully overcome this. The task of the Disperindag ESDM is to ensure that MSME products remain quality products. Bismala (2017) MSME/IKM products will continue to provide support for mandatory food certification and Indonesian National Standards (*Standard Nasional Indonesia/SNI*), including improving ISO quality management so that IKM products comply with standards. There are several challenges facing MSME in the industry today. Therefore, the government through the Medan City Department of Industry and Trade must be able to encourage inclusive and sustainable economic growth so that small businesses can survive and develop (Battisti et al., 2019).

The government has determined that the Ministry of Industry must be careful in issuing industrial business permits and expansion permits based on electronically integrated business permit services. Business licensing services in the industrial sector are carried out by integrating OSS and National Industrial Information System (*Sistem Informasi Industri Nasional/SIINas*). Local products are less competitive than imported products. One threat that is often encountered in the industry is that products are less competitive than other products, in this case imported products. The Ministry of Industry has a big task to develop small and medium businesses in terms of capital management and production control. Facilities and infrastructure for operational activities and Technical Implementation Unit (*Unit Pelaksana Teknis/UPT*) are still inadequate, this is in line with the policy developed by the Ministry of Industry to strengthen organizational capacity and provide facilities to potential MSME. To overcome problems related to inadequate facilities and infrastructure, revitalization of IKM centers can be carried out to increase market access through the IKM Digital Infrastructure Development Program (e-SMART IKM). The hope is that with this program, small business actors can use it to expand access to information and promotions when marketing their products.

The Department of Industry and Trade of Energy and Mineral Resources has several aspects that can be used as strengths. Availability of Legislation. In carrying out government affairs in the field of public works which are under the jurisdiction of the Ministry of Industry, regulations, division of tasks and allocation of resources are based on the principles of transparency, participation and accountability (Rijal et al., 2021). Adequate Infrastructure as a Ministry which is an executive element of regional government, the Ministry of Industry has and has adequate infrastructure to support the implementation of daily business activities (Adha et al., 2019). The Department of Industry and Trade has its own building, where the Ministry of Industry can start its operational activities and concentrate on implementing the programs that have been determined, especially on the development of small and medium industries. Information media is well managed and the SIINas application is integrated at the center. Information facilities such as websites are very important for communicating what programs the organization will run this year. In this case, information media such as the Industry Service website are well managed. Regularly update information on the development of industry resources and training for small and medium businesses. Companies that wish to obtain an operating permit from the Ministry of Industry must have a SIINas account that is integrated with the Center. This will make it easier for the Ministry of Industry to report the growth in the number of MSME in Medan City to the central government every year.

It is hoped that the integration of the SIINAs application into the center will make it easier for the Department of Industry to monitor industrial developments in Medan City. Establishment of UPT Sentra IKM Establishment of UPT Sentra UPT is a place for managing IKM and a training place for IKM stakeholders to learn how to run a successful industrial company. Specifically, the new central UPT that was established in the city of Medan is UPT Centra IKM Denai. UPT IKM Sentra Denai focuses on the handicraft industry, Medan is a city that is not only an industrial area but also a popular tourist destination. Therefore, special attention must be paid.

CONCLUSION

In the context of developing the Micro, Small and Medium Enterprises (MSMEs) creative industry in Medan City, the Department of Industry, Trade, Energy and Mineral Resources (*Dinas Perindustrian, Perdagangan, Energi, dan Sumber Daya Mineral/Disperindag ESDM*) of North Sumatra Province must ensure sharia accounting principles to ensure sustainability and fairness in the process. Efforts to increase transparency, reduce the risk of usury, and ensure fair distribution of income can be important steps towards achieving the goal of inclusive and sustainable economic development. MSMEs in the sense of sharia economics are not just business entities but also instruments for achieving sharia economic goals, including community empowerment and equal distribution of wealth and natural economic justice. Based on the research results obtained, it can be concluded that Small and Medium Industries (*Industri Kecil Menengah/IKM*) have quite large potential and opportunities for the development of small and medium enterprises. The role of the Department of Industry and Trade is realized through activities such as providing public services in the industrial and trade sectors, encouraging the development of small businesses. and secondary and Consumer Protection, Market Structure and MSME Development, then the role of training in developing knowledge and skills. The government must pay more attention to the resources of Medan City MSME, especially the North Sumatra Department of Industry and Trade, to develop innovative businesses and Medan City MSME. The government can support producers, support the development of Small and Large Enterprises (SMEs), and provide humanitarian services.

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