



Revenue Analysis of Travel Agent in Palangka Raya City at the Time of Covid-19 Pandemic

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Abstract

This purpose of this study is to quantify and evaluate how the Covid-19 Pandemic has affected the revenue generated by travel-related transportation services in Palangka Raya City. A qualitative descriptive technique is used in the research procedure. This study uses the Community as its analytical unit. Observational methods, interviews, and questionnaires were utilized to collect primary data for this study on travel services in Palangka Raya City for 30 populations who served as samples. Using the program SPSS 25, a non-parametric technique was used to examine the data that had been gathered. The study's findings show that the number of travelers significantly affects the revenue earned by travel service companies. Tariffs have a negative and negligible effect on the revenue of travel service providers. The revenue of travel service providers in Palangka Raya is significantly impacted by operational costs.

1. Introduction

Corona Virus Disease (Covid-19) is an infectious disease caused by SARS-CoV-2. A new type of corona virus that has been found in humans since an extraordinary incident appeared in Wuhan, China, in December 2019. The presence of Covid-19 has an impact on global health problems, including in Indonesia. As of April 25 2020, Indonesia has reported 8,211 positive cases, 689 deaths, 1,002 recovered cases from 50,563 people examined with 42,352 negative results (Ministry of Health, 2020b). The impact of the Covid-19 pandemic has had an impact on the economy in Indonesia. The sectors affected during the Covid-19 pandemic were the transportation, tourism, trade, health and other sectors, but the economic sector most affected by Covid-19 was the household sector (Susilawati et al., 2020; Purwanto, 2020; Nalini, 2021; Sulchan et al., 2021; Nayak et al., 2022). The impact of Covid-19 has also affected the decline in economic activity in various sectors as a result of regulations issued by the government governing the restriction of community activities during the COVID-19 pandemic. Establishment of Large-Scale Restrictions (LSR) which prohibits people from traveling long distances freely, as well as restrictions on the number of passengers on public transportation. so that public transportation companies experience a decrease in revenue due to reduced passengers. The impact of the Covid-19 pandemic has also substantially reduced road congestion in major cities in 2020 compared to the previous year: 36% in Los Angeles, 30% in New York and 25% in Miami (Kelly and Sharafedin, 2021). Several studies have analyzed mobility patterns during the pandemic. Research in Colombia, (Arellana et al., 2020; Rumondor et al., 2022; Saputra, 2022) analyzed the short-term impact of the pandemic on air, goods and urban transport.

They found that government policies, including the ban on airplane passengers, resulted in reduced mobility, less transit passengers, and less congestion.

In Indonesia, the implementation of the LSR requires the number of public transport passengers to only be 50% of the number of passenger seats. The purpose of limiting the number of passengers is so that passengers can keep their distance from other passengers. The LSR policy will indeed affect the finances of transportation services, namely the declining income of this sector and even the threat of experiencing loss/bankruptcy. The prohibition on traveling or leaving the house during the Covid-19 pandemic has caused travel service passengers to experience difficulties in daily operations. So that passenger transport experienced a decline in operations by the owner. The decline in travel operations has caused vehicle owners, drivers and assistants to experience a decrease in income. The reduced income during the Covid-19 pandemic also affected car loans that were in arrears, the daily needs of vehicle owners, drivers and assistants were not sufficient for the needs of their families. From the results of interviews with travel owners as car owners, drivers and assistants complain that the vehicle operational costs that have been issued are not sufficient to cover operational costs. As a result of the LSR and people's fear of going out of their homes, travel passengers have become lonely.

Some research that has been done before: Explaining the impact of the Covid-19 pandemic causing low investor sentiment towards the market which in turn led the market to tend to be negative. Strategic measures related to fiscal and monetary are urgently needed to provide economic stimulation (Nasution et al., 2020; Sunarmin & Junaidi, 2021; Akbar et al., 2022). Stated that the condition of MSMEs during the Covid-19 pandemic continued to decline, starting from a decrease in income to production capacity. There needs to be a policy in order to protect MSMEs so that they can remain competitive even during the Covid-19 pandemic (Amri, 2020; Palit, 2021).

Covid-19 will greatly impact the income of travel service providers, especially in the city of Palangka Raya. The existence of PSBB rules makes several restrictions on travel service passengers. So that the reduced number of passengers and strict regulations have an impact on the income of travel service providers in the city of Palangka Raya.

Literature review

Service can be defined as "any act or action that can be offered by one party to another party which is essentially intangible and does not result in ownership of anything". Services in this case can be classified into various criteria. Judging from the source of income, there are three kinds of classification of services. First, services whose main source of income comes from customers, such as lodging and rentals. Second, services whose source of income comes from donations, such as social foundations and orphanages. Third, services with sources of income from taxes, for example government agencies.

The definition of a travel agency according to R. S. Damardjati (2010: 29; Simanjuntak & Ginting, 2018; Fidya et al., 2022) is a company that specifically organizes and organizes trips and stopovers for people, including the completeness of their trips, from one place to another, either within the country, from within the country, abroad or within the country itself.

According to (Minter, 2017), tariff is the price of transportation services that must be paid by service users, either through the mechanism of lease agreements, bargaining, or government regulations. The price of transportation services is determined according to the tariff system, applies in general and there are no other provisions that bind the transportation company and the owner of the goods or passengers except what has been regulated in the tariff book.

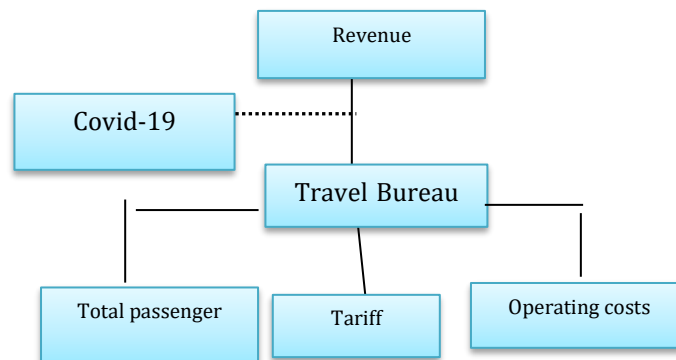
According to Tobing et al., (2019) Business/Operational costs arise in connection with the sale or marketing of goods or services and the administration of the general and administrative functions of the company concerned. Income is the result of a person's livelihood or business in a day or month. According to Winardi in the Economic Dictionary (1981); that income or income is the same as the results in the form of money or other materials achieved from the use of wealth or free human services.

According to the FASB (Financial Accounting Standard Board) proposed by Napier & Stadler, (2020); Aziz & Amanda, (2021), "Revenue is an inflow or increase in asset value from an entity or settlement of obligations of an entity or a combination of both during a certain period originating from the delivery or production of goods, giving services for implementing other activities which are the company's ongoing main activities.

In carrying out its activities, a company incurs expenses for its operational activities. Operating expenses are economic benefits during an accounting period in the form of outflows or reductions in assets or the occurrence of liabilities resulting in a decrease in equity that does not involve distribution to investment. Expenses are outflows of assets or other uses of assets or the incurrence of liabilities of the entity (or a combination of both) resulting from the delivery or manufacture of goods, rendering of services, or other activities that constitute the company's main or central operations. Expenses are an increase in the number of assets caused by the sale of company products. The type of income owned by the company will be largely determined by the line of business the company is engaged in.

With the presence of the Covid-19 outbreak, the Indonesian government acted through strategic policies to suppress the spread of Covid-19 in the public. Therefore, the central government implemented a policy of implementing large-scale social restrictions (LSR) until there was a lock down policy in several regions including Central Kalimantan Province. This is confirmed by Central Kalimantan Governor Regulation Number 43 of 2020, concerning the Implementation of Discipline and Law Enforcement of Health Protocols in the Prevention and Control of Covid-19 which limits the public from doing activities outside the home to minimize the spread of Covid-19 including limiting and even delaying traveling activities. and traveling to reduce the transmission rate of the Covid 19 virus, which has an impact on the travel agency sector, one of which is travel agents or travel service providers in the city of Palangka Raya.

Theoretical Thinking Framework



Based on the description and formulation of the problem above, the hypotheses proposed in this study are:

1. It is suspected that the Covid-19 pandemic will affect the number of passengers.
2. It is suspected that the Covid-19 pandemic will affect Tariffs
3. It is suspected that the Covid-19 pandemic will affect Operational Costs

2. Research Method

Data collection with this quantitative descriptive method was carried out by means of a direct survey to the field by distributing questionnaires to travel owners. The distributed questionnaire contains a number of questions and answers that must be selected and filled out by respondents.

This research will be carried out at CV (commanditaire Vennotschap) and in several limited companies providing travel services in the city of Palangka Raya. The sample used in this study is a saturated sample or total sample, namely sampling by taking the entire population, usually done if the population is considered

small or less than 100, where the population in this study is 30 people including the travel agent entrepreneur and several employees in the business. Travel services in the city of Palangka Raya.

The data analysis methods used are: 1) Descriptive Analysis According to Sugiyono, (2012) descriptive analysis method is a statistic used to analyze data by describing or describing the data that has been collected as it is without intending to make conclusions that apply to the general public or generalizations. 2) Classical Assumption Test is carried out so that the processed sample data can truly represent the population as a whole. Several assumption tests in this research are Normality Test, Multicollinearity Test and Heteroscedasticity Test. 3) Multiple regression analysis is a study of the dependence of the dependent variable with one or more independent variables, with the aim of estimating the population mean or the average value of the dependent variable based on the known value of the independent variable. The results of the regression analysis in the form of coefficients for each independent variable. 4) Individual Parameter Significant Test (t-test) to test how far the influence of the independent variables used in this study individually in explaining the dependent variable partially. 5) F-test shows whether all independent variables together have a significant effect on the dependent variable, and 6) Test R².

3. Results and Discussions

The economic impact associated with the pandemic generated unemployment rates that exceeded the Great Recession of 2008 in the first three months of the pandemic (Kochhar, 2020). The Covid-19 pandemic has claimed a large number of victims in all countries and the devastating impact is unprecedented. Impact of the Covid-19 pandemic, research has been conducted on who is more likely to be unemployed during the pandemic and found certain populations including racial/minorities, women, immigrants, and the less educated are disproportionately affected (Beland et al., 2020; Cowan, 2020; Fairlie et al., 2020; Montenovio et al., 2022). Research has also shown this impact is associated with work in occupations with an inability to work remotely (Montenovio et al., 2022; Asfaw, 2022; Aloisi & De Stefano, 2022; Kruse et al., 2022). The pandemic has also had an important impact on transport activity (Arellana et al., 2020; Vickers, 2017; (Riggs & Appleyard, 2020). The same research on the impact of Covid-19 on the transportation sector also has an impact in three areas, namely: mobility trends, use of public transport, and equity in the impact of changes in transportation. Other studies have also found a decrease in the availability and use of multiple modes of transport, including air, long-distance rail, road, water, and public transport (Cullinane & Haralambides, 2021; Islam, 2020; Rothengatter et al., 2021; Sun et al., 2020). Later other studies have also found changes in public transport availability to have a negative impact on low-income and vulnerable populations (DeWeese et al., 2020; Wilbur et al., 2020). In addition, previous studies have also revealed that transport-related jobs have low employability, indicating greater economic and health risks for transport sector jobs (Xia et al., 2016; Meersman & Nazemzadeh, 2017; (Meersman & Nazemzadeh, 2017; Dingel & Neiman, 2020; 2021; Simcock et al., 2021).

The impact of the Covid-19 pandemic has also occurred in the travel transportation business in the city of Palangka Raya. Based on information from non-bus (four-wheeled) travel entrepreneur informants, the average income of passenger transportation before the Covid-19 pandemic generally ranged from Rp. decreased to < 500 thousand in one trip. This is due to the government's policy of implementing Large-Scale Social Restrictions (LSR) during the Corona Virus pandemic. In the field of transportation, the number of non-bus travel passengers is also limited with a 50% decrease in passengers and bus transportation is also reduced by 30% in accordance with the bus capacity.

The data analyzed are:

Descriptive analysis

Age of Respondent

Respondents in this study amounted to 30 people who are Owners, Admins, and Drivers in Travel Services Businesses. Descriptive results based on the following Position / Position in Travel Companies:

Table 1

Characteristics of respondents based on positions in Travel Companies

Position	Amount	Percentage
Owner	14	46,7%
Admin/Operator	12	40,0%
Driver	4	13,3%
Total	30	100%

Sources of data processed by researchers based on the results of the survey

From the results of the descriptive data processed based on the table above, it shows that the more dominant respondent is the owner of the Travel Service Business which has a percentage of 46,7% and the second dominance is by Admin/Operator of 40,0% and the lowest is the Driver or Travel Service Driver of around 13,3%.

The average and total number of passengers, fares, operating costs and income of travel businesses in the city of Palangka Raya based on the results of research conducted on 27 samples, the travel service business in the city of Palangka Raya obtained data on the amount of income, tariffs, passengers, and Operational Costs are shown in table 2 below.

Table 2
Passengers, Fares, Operating Costs, and Travel Business Income in one month

No	Passenger (Per-day) X1	Tariff (X2)	Operational Cost (Monthly) X3	Income (Monthly) Y
1	7	250.000	3.500.000	7.000.000
2	7	250.000	2.500.000	6.000.000
3	6	110.000	2.000.000	5.500.000
4	6	190.000	1.500.000	3.200.000
5	6	200.000	1.000.000	3.000.000
6	30	250.000	40.000.000	150.000.000
7	30	225.000	50.000.000	250.000.000
8	7	200.000	15.000.000	60.000.000
9	6	200.000	1.500.000	3.000.000
10	7	190.000	3.000.000	6.500.000
11	6	200.000	3.500.000	5.000.000
12	7	100.000	3.100.000	6.800.000
13	6	150.000	2.000.000	4.800.000
14	7	200.000	3.500.000	7.200.000
15	6	150.000	2.000.000	6.500.000
16	7	250.000	1.000.000	3.100.000
17	6	200.000	1.800.000	3.500.000
18	7	190.000	4.000.000	7.000.000
19	7	200.000	2.800.000	5.800.000
20	6	200.000	1.500.000	3.700.000
21	7	200.000	2.000.000	5.000.000
22	7	130.000	6.000.000	15.000.000
23	6	190.000	1.500.000	3.000.000
24	6	200.000	6.500.000	25.000.000
25	30	190.000	50.000.000	280.000.000
26	6	200.000	5.600.000	18.000.000
27	7	190.000	1.000.000	2.800.000
28	5	150.000	1.600.000	3.000.000
29	5	180.000	1.100.000	2.000.000
30	7	150.000	900.000	2.300.000
Total	263	5.685.000	2.214.000	903.700.000
Average	8,76	189.500	738.000	3.123.333

Sources of data processed by researchers based on the results of the survey.

Based on the table data above, it can be seen that the total income of Travel Service Providers in Palangka Raya City is Rp. 903.700.000 with an average of Rp. 3.123,333 with 263 passengers with an average of 8,76, for a total passenger fare of Rp. 5.685,000 with an average of Rp. 189,500 and for a total of Rp. 2.214,000 with an average of Rp. 738.000.

Classic assumption test

Table 3
Normality test

Normality Test Measurement Results		
One-Sample Kolmogorov-Smirnov Test		
Unstandardized Residual		
N		27
Normal Parameter, b	Mean	,0000000
	Std. Deviation	,10296176
Most Extreme Differences	Absolute	,116
	Positive	,116
	Negative	-,102
Test Statistic		,116
Asymp. Sig. (2-tailed)		,200c,d

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. This is a lower bound of the true significance.

Based on the table of normality test above, namely the Plygon image, the probability plots show that they are normally distributed, because the line (dots) follows a diagonal line.). Based on these results, it can be concluded that the results of the regression model have met the assumption of normality.

Table 4.
Multicollinearity Test
Multicollinearity Test Results

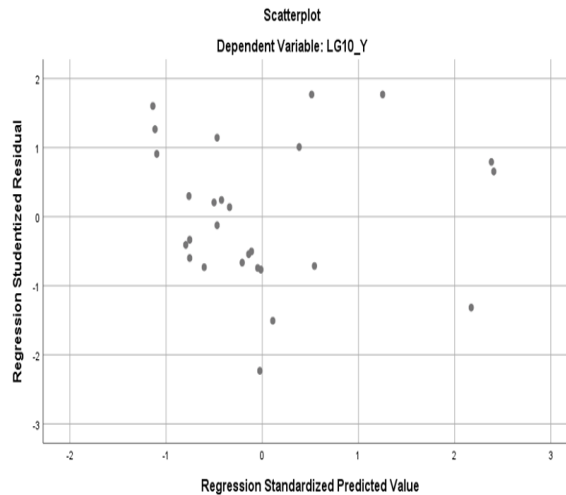
Coefficientsa						
Model	Unstandardized Coefficients	Standardized Coefficients	Tolerance	Collinearity Statistics	VIF	
1	(Constant)	,777	1,431			
	X1	,086	,194	,034	,264	3,785
	X2	-,183	,249	-,030	,905	1,105
	X3	1,079	,084	,957	,278	3,597

A Dependent Variable: LG10_Y

Based on table of Multicollinearity Test Multicollinearity Test Results Tolerance value result <0,10 and value Variance Inflation Factor (VIF) >0,10 then it can be said that there is no multicollinearity between independent variables.

Figure 3

Heteroscedasticity Test



Based on the results of the SPSS output, it is known (the scatterplot image) above that the points spread below and above the Y axis, and do not have a regular pattern, so it can be said that the independent variables are the number of passengers (X1), fares (X2), and operational costs (X3.) there is no heteroscedasticity or homoscedasticity.

Multiple Linear Analysis

The dependent variable in this study is the purchase decision, while the independent variables are price and product quality. Multiple regression analysis formula as follows:

$$Y = a + b_1X_1 + b_2X_2 + b_3X_3$$

Table 5
Regression Value
Coefficients^a

Model		Unstandardized Coefficients	
		B	Std. Error
1	(Constant)	-1,243	,696
	X1	-,181	,094
	X2	,180	,121
	X3	,082	,041

a. Dependent Variable: ABS_RES

Based on the results of data processing using SPSS IBM 25, a constant coefficient value of -1,243 was obtained, the coefficient of the number of passengers was -0,181, the fare coefficient was 0.180, and the operational cost coefficient was 0,082. Then the regression equation can be formulated as follows:

$$Y = -1,243 - 0,181X_1 + 0,180X_2 + 0,082X_3$$

Test F

The F-test was conducted to see whether or not the independent variables (Number of Passengers, Fares, and Operating Costs) were bound together (Amount of Revenue) together.

Table 6
The table below is the result of the F test.

Results Test F ANOVA ^a					
Model	Sum of	D f	Mean Square	F	Sig.

		Square				
1	Regr essio n	7,539	3	2,513	209,69 8	,000 b
	Resi dual	,276	2 3	,012		
	Tota l	7,815	2 6			
a. Dependent Variable: LG10_Y						

Predictors: (Constant), LG10_X3, LG10_X2, LG10_X1

From the ANOVA test with SPSS IBM 25 based on the table above, there are: Fcount. Is 209,698. Based on table F with a significance level of 5%, it is known that Ftable with $n-k-3 = 27 - 3 = 25$ then $F_{table} = 2.050$. Based on the calculation results obtained that $F_{count} > F_{table}$. This shows that H_0 is rejected and H_a is accepted. Based on this, it can be concluded that the number of passengers, fares, and operational costs together are able to predict the impact of Covid-19 on travel income in Palangka Raya City.

Test T

Partial test is used to determine how much influence the independent variables individually in explaining the dependent variable. This test is carried out by looking at the significance $< 0,05$ it can be concluded that the independent variable significantly affects the dependent variable.

4. Conclusion

Based on the results of data analysis obtained with 30 samples and 27 data on the amount of data regarding the Impact of Covid-19 on Travel Service Business Revenue in the City of Palangka Raya which has been described in the previous chapter, the following conclusions are The Variable Number of Passengers has a significant and negative effect on travel service business revenues during the Covid-19 pandemic, Tariff variable has a negative and insignificant effect on travel service business income during the Covid-19 pandemic and Operational costs have a significant effect on business income for the Covid-19 Pandemic Travel.

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