

ABSTRAK

ANALISIS BIAYA TRANSAKSI USAHA KECIL SELAMA ENAM BULAN AWAL PANDEMI COVID-19

(Studi Kasus Usaha Kopi *Terrace Kariraman* di Palangka Raya)

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Penelitian ini bertujuan untuk menjelaskan kemunculan biaya transaksi, performa usaha, dan bagaimana pelaku usaha menanggapi permasalahan yang terjadi selama masa awal pandemi Covid-19. Kajian ini penting dilakukan mengingat pandemi Covid-19 merupakan fenomena baru yang berdampak pada krisis yang meluas, termasuk usaha ekonomi. Biaya transaksi akibat pandemi perlu diidentifikasi untuk menjelaskan penurunan kinerja usaha. Hal tersebut bermanfaat untuk membantu usaha-usaha dapat mempercepat pemulihan. Bagaimanapun, efisiensi dari biaya transaksi menjadi pertimbangan penting dalam bisnis di tengah krisis. Dengan mengadopsi pendekatan kualitatif dan pilihan metode studi kasus, penelitian ini memilih Terrace Kariraman Coffe (TKC) sebagai *single case*. Pilihan TKC didasarkan pertimbangan atas peluang akses data secara lebih valid dan akurat, serta terjangkau. Prinsip triangulasi digunakan untuk mencapai keragaman sumber data dan penjelasan berpola yang dihasilkan. Wawancara pemilik, manajer dan karyawan, dan pelanggan dikerjakan, serta diperkuat dengan data sekunder yang sesuai kajian ini. Hasil menemukan bahwa terdapat enam jenis biaya transaksi yang timbul pada masa pandemi. Secara akumulatif, biaya transaksi yang timbul melumpuhkan performa ekonomi perusahaan dan kerugian besar. Di tengah kesulitan tersebut, kajian ini menemukan respon yang positif dari pemilik yang memastikan adanya *ethics of care* dalam bisnis ini seperti: tidak ada PHK, gaji karyawan tidak dipotong, melakukan inovasi dengan digitalisasi, saatnya investasi sumberdaya manusia dan meyakini pasti badai akan berlalu. Suatu langkah penyiapan bisnis yang berkelanjutan pada masa yang akan datang.

Kata Kunci: UMKM, Pandemi Covid-19, Biaya Transaksi, Performa Usaha, Usaha Kopi dan *Ethics of Care*.

ABSTRACT

ANALYSIS OF SMALL BUSINESS TRANSACTION COSTS DURING THE INITIAL SIX MONTHS OF THE COVID-19 PANDEMIC

(Case Study of Kariraman Terrace Coffee Business in Palangka Raya)

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This study aims to explain the emergence of transaction costs, business performance, and how businesses respond to problems that occur during the early days of the Covid-19 pandemic. This study is important because the Covid-19 pandemic is a new phenomenon that has an impact on widespread crises, including economic businesses. Transaction costs due to the pandemic need to be identified to explain the decline in business performance. This is useful to help businesses accelerate recovery. However, the efficiency of transaction costs is an important consideration for businesses during a crisis. By adopting a qualitative approach and the choice of case study method, this research selected Terrace Kariraman Coffe (TKC) as a single case. The choice of TKC was based on consideration of the opportunity to access data more validly and accurately, as well as affordably. The principle of triangulation was used to achieve a diversity of data sources and the resulting patterned explanations. Interviews of owners, managers and employees, and customers were conducted, and reinforced with secondary data appropriate to this study. Results found that there were six types of transaction costs incurred during the pandemic. The acquisition of transaction costs paralyzed the company's economic performance and caused huge losses. Amid these difficulties, this study found a positive response from the owner who ensured that there was an ethics of care in this business such as: no layoffs, employee salaries were not cut, innovating with digitization, it was time to invest in human resources and believed that surely the storm would pass. A sustainable business preparation step in the future.

Keywords: MSMEs, Covid-19 Pandemic, Transaction Costs, Business Performance, Coffee Business, Ethic of Care.