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Keywords:	Abstract
Revenue, online motorcycle taxi orders and covid-19	This study was conducted to determine the income and number of orders as well as factors that affect the orders and income of online motorcycle taxi drivers during a pandemic. From the results of the study, it shows that the pandemic affects the income of online motorcycle taxi drivers, but there are also drivers who do not experience a decrease in income, a factor that affects the income of online motorcycle taxi drivers, namely the lack of orders because the number of online motorcycle taxi bookers everyday cannot be ascertained, online motorcycle taxi drivers who do not experience changes in income are drivers who are diligent and have many working hours.

1. INTRODUCTION

At the beginning of 2020 the world was shocked by the presence of a corona virus outbreak (Covid-19) which has spread rapidly to almost to all countries in the world without the exception of Indonesia. In January 2020 WHO (Word Health Organization) declared the world to be in a global emergency related to this virus. The World Health Organization explains that the Coronavirus is an infecting virus respiratory system, this viral infection is called Covid-19. This virus ranges from the common cold to more severe diseases such as Middle East respiratory syndrome (MERS-CoV) and severe acute respiratory syndrome (SARS- CoV). This virus spreads very quickly and has spread to several countries, including Indonesia.

The presence of Covid-19 in Indonesia caused unplanned social changes, social changes that occurred suddenly and were not evenly distributed, disrupting people's lives and activities. With the increasing ferocity of Covid-19 which has made many Indonesian people infected every day and resulted in several victims dying every day, so that in March 2020 the Indonesian government officially implemented a physical distancing policy (limiting distance between people) the reason for doing physical distancing in Indonesia namely to minimize the spread of Covid-19 which has spread in several regions in Indonesia, one of which is the city of Palopo.

After the publication of physical distancing in all regions in Indonesia, it was followed by a new Indonesian government regulation, namely PSBB (Large-Scale Social Restrictions) in the context of accelerating the handling of Covid-19. With the implementation of large-scale social restrictions in Indonesia, the activities and activities of the Indonesian people were limited as a result of Covid-19 which has hit the world.

The impact of implementing large-scale social restrictions imposed by the government raises various problems, one of which is the problem of the country's economy and people's income, with the implementation of large-scale social restrictions, there are many things and activities that cannot be carried out by the community, one of which is work. (Yunus & Rezki, 2020), One of the jobs that has an impact on Covid-19 is: work in the field of transportation services such online as motorcycle taxi drivers, the presence of Covid-19



an economic sense, income In remuneration for the use of factors of production and the provision of services owned by the household sector and the corporate sector which can be in the form of salaries/wages, rent, interest, and profits (Maheswara et al., 2016). 2.2 Revenue recognition PSAK72

> According to (Londa et al., 2020) PSAK 72 aims to establish principles that apply identity to report useful information to users of financial statements about the nature, amount of time, and uncertainty of income and cash flows arising contracts with customers. Revenue from (revenue) in PSAK 72 is translated as income arising during the normal activities of the entity.

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2.3 Factors affecting income

According to (PERTIWI, 2015) there are several things that affect wages or income, namely as follows:

a. sectoral

The sectoral income structure is based on the fact that the capabilities of one sector differ from another.

b. Job type

certain limits, the types of positions already reflect organizational or skill levels.

c. Geographical

Another difference in income may be due to the geographical location of the job. Big cities tend to provide higher incomes or wages than small towns or villages.

d. Skills

Differences in wages caused by skills are the easiest to understand type of difference, usually the level of skills is in line with the level of severity or lightness of work.

Meanwhile, according to (Artaman 2016) income can also be influenced by factors:

a. Capital is all forms of wealth that can be used directly or indirectly in the production process or a business activity. Capital or cost

makes it difficult for online motorcycle taxi drivers in Palopo city to get orders. The difficulty of getting orders from online motorcycle taxi users is due to the large-scale social restrictions implemented by the government to reduce and eliminate the spread of Covid-19 in Indonesia. Apart from the influence of the Covid-19 pandemic, the income of transportation service providers is affected by several factors that can reduce revenue and orders, such as increasing competition among service providers, less and less cooperation between transportation service providers and shops.

Based on the above descriptions, the writer is interested in analyzing and observing how income and order levels and what are the causes or factors that can affect the income of Grab and Gojek online motorcycle taxi drivers during a pandemic. with the research title "Analysis of Factors Influencing Revenue and Order Levels of Online Motorcycle Bikes in the Pandemic Period Case Study of Grab and Goiek Online Motorcycle Drivers in Palopo City."

2. LITERATURE REVIEW

2.1 Income

Needs and desires are not limited in number, it's just that these needs and desires are limited by the amount of income received by a person. In addition to the income received by the community, there is also income received by the state, namely national income, in general national income is income or income received by a country for one year as measured by the value of money, (Chabibah, 2021), a person's income and national income certainly differ between other countries or one society with other societies it is usually caused by differences in employment and development of a country.

Association (IAI) in financial accounting standards (IAI, 2018:23,2) income is the gross inflow of benefits arising from the normal activities of an entity during a period if the inflow results in an increase in the entity that is not felt from the contribution of investors.



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is one factor that is very important for every business.

b. According to (Salim & Rice, 2013) labor is one of the factors that greatly influences income, because in a business activity labor is important for earning income, but labor must also have the expertise and skills they have.

2.4 Sources and Types of Income

Basically, the revenue arises from the sale of goods or the rendering of services to other parties within a certain accounting period. Revenue may arise from sales, production processes, service provision including transportation and storage processes. The types of income from a company's activities are operating income and non-operating income (Londa et al., 2020).

According to (Rahardi, 2020) there are several sources that can affect the volume of income.

- a. The product is in the form of suggestions for improvements needed, and what is the quality of the product.
- b. Price is the amount of money or costs that must be spent to get the product.
- c. Distribution is an intermediary between goods and producers to consumers.
- d. Promotion is an activity that is always carried out to attract customers, by providing certain benefits and advantages.

2.5 The impact of the COVID-19 pandemic on the economy

The community has felt that the corona pandemic has had an extraordinary impact, especially on the economy. This has a huge impact on the economy. Which of them can cause several things, namely:

a. The people's economy is declining. As a result of the spread of the Covid-19 virus which is increasingly spreading to society, it is felt in various levels of society in Indonesia, starting from traders, farmers and online motorcycle taxi drivers in the city of Palopo.

- b. From a social perspective, the impact or impact of the Covid-19 virus is educational activities where people usually gather, teaching and learning activities in schools. Due to the covid-19 epidemic process teaching and learning at school is abolished and is carried out online or online from home.
- c. The industrial sector and the business sector were also affected as a result of the Covid-19 virus, many industries were disrupted because they depended on raw materials where exports and imports were limited by the government and other countries, thus hindering the process of obtaining the raw materials needed by the industry.

3. RESEARCH METHOD

The type of research used in this study is a descriptive research type with a qualitative approach f. The descriptive method was chosen because the research carried out relates to events or situations that are happening. Sources of data in this study are primary data and secondary data, namely data that comes from interviews and observations or in the form of information obtained through books or readings.

4. RESULTS AND DISCUSSION

Along with the times and technology that is developing so fast that makes people and other countries compete to make innovations or new breakthroughs to develop existing technologies, technological developments that are happening at this time make some of the activities of industrial companies and human activities easier to do and faster to reach or achieve, some of today's business activities already use modern and sophisticated technology.

Based on a statement given by one of Grab's driver partners, he said that .

" During the Covid-19 pandemic in the city of Palopo, we, as grab drivers, experienced many problems with orders, one of which was the cancellation of orders and the lack of promos given by gojek companies to gojek customers so that interest in



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customer orders decreased, this was due to a policy issued by the government . namely PSBB as a result of Covid-19". Said one Grab driver (Anto).

Based on the information above, we can see that the impact of the Covid-19 pandemic on the income of online motorcycle taxi drivers greatly affects the problem of orders and the income of online motorcycle taxi partners.

one of the Grab drivers, Saiful , who only takes Grabfood orders and GrabExpres, Saiful stated that:

> "In the current situation of the Covid-19 pandemic, I prefer to take GrabFood and GrabeXpress orders , because these two orders do not have direct contact with customers who can cause transmission of Covid-19 to me, before the Covid-19 pandemic . 19 not yet available I also took all the orders I received, related to the presence of Covid-19 and government policies regarding preventing the spread of Covid-19, so I reduced the types of services in my Grab application . one type of service that I disable is the Grabbike service.

Based on the data received, there are several grab drivers that limit the type of operating service them, this is done to minimize spread of Covid-19 from Grab orderrs or Grab drivers. With the limitation of orders made by Grab drivers, of course it affects the income of Grab drivers, this can happen because the number of orders received is very small, out of a total of four types of services in the Grab application Hendra is one of the grab drivers who experienced a slight increase in income during the Covid-19 pandemic.

> "The income that I get right now has quite a slight increase compared to before, before when there was a pandemic, this increase in income was irreversible. certainly because income is affected by the level of orders, but for me at this time, my income has increased slightly, I get more orders, sometimes double orders often occur, the reason for the entry of double orders that I receive, is due to the number

of active grab drivers slightly due to the impact of the Covid 19 pandemic .

Based on the results of the interviews conducted by the researchers, it was stated that the statement above was true that there were several grab and gojek drivers who experienced a slight increase during the Covid-19 pandemic , an increase in income can be affected by: working hours, distance traveled, length of work and quality of drivers, and giving money tips from customers.

In the midst of the current pandemic, there are several reasons for online motorcycle taxi drivers to continue working.

> "I kept working during the pandemic because being a go-jek driver was my only job, my reason for continuing to work during an endemic was to make ends meet, because currently earning income is quite difficult for me, orders every day are unpredictable, sometimes they drop . , sometimes it also goes up." (courtesy of the Gojek driver)

From the statement above, the reason for some online motorcycle taxi drivers to keep working during a pandemic is to make ends meet, because being an online motorcycle taxi driver is the only job they do.

"The income of a driver cannot be determined every day. The income I receive myself is sometimes a lot and sometimes a little. Working hours are very influential for each driver. The faster and longer the working hours to start activities or take orders, the more orders that are received. will be received with many orders, it will affect the opinion of the driver. For myself, the income that I usually receive at this time is as much as 80,000-160,000 with working hours starting from 11:30-15:00."

From the data received by the researchers above, it is explained that any income received by each driver-partner during an uncertain pandemic , the income received is usually



influenced by the level of orders and working hours of drivers. Before the Covid-19 pandemic occurred , online motorcycle taxi drivers were stable every day with an average order of 15-20 orders with an income of around 150,000-250,000 per day.

5. CLOSING

Based on the results of research and analysis of the factors that influence income and the level of online motorcycle taxi orders in the city of Palopo during the Covid-19 pandemic, the researchers concluded that: The income of online motorcycle taxi drivers Grab and Gojek when the Covid-19 pandemic occurred in the city of Palopo was influenced by several factors that could make orders and income for online motorcycle taxi drivers in Palopo, decreased, namely lack of working hours, lack of promotions provided by the company to application users online motorcycle taxi services, short distances for ordering, and with government regulations regarding preventing the spread of Covid-19.

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