



## SHARIA ACCOUNTING PERSPECTIVE ON DATA COLLECTION FOR CREATIVE INDUSTRY MICRO, SMALL AND MEDIUM ENTERPRISES (MSMEs)

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### ABSTRACT

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#### KEYWORDS

MSMEs, Creative Economy, Small and Medium Industries, ESDM

**Purpose:** This research aims to analyze the role of the Department of Industry, Trade, Energy, and Mineral Resources (Disperindag ESDM) of North Sumatra Province in collecting data on creative industries among MSMEs in Medan using a sharia accounting framework. **Methodology:** The method used is literature research to understand the concepts and principles of sharia accounting, as well as interviews with stakeholders in Medan City to understand the practices applied in developing the MSME creative industry. **Results:** The study identifies several problems in data collection on Small and Medium Industries (IKM) by the ESDM Industry and Trade Service of North Sumatra Province. **Findings:** Challenges include difficulty in timely and accurate data collection, especially in remote areas, which affects the quality of the information obtained. Additionally, limited human resources hinder the effectiveness and efficiency of data collection and analysis. **Novelty:** This research provides insights into the application of sharia accounting principles in the data collection process for MSMEs. **Originality:** The study offers a detailed analysis of the role of a provincial department in the context of sharia accounting for MSMEs. **Conclusions:** Addressing the challenges in data collection can improve the quality of information and support the development of the creative industry among MSMEs in Medan. **Type of Paper:** Empirical Research Article.

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## INTRODUCTION

The North Sumatra Province Energy Trade and Mineral Resources Industry Service, tasked with documenting small and medium enterprises (SMEs), collects data through manual forms and Excel processing for annual reports (Fikri & Kamilah, 2022). This data management faces challenges in obtaining accurate and timely SME data, impacting information quality (Kristiyanti, 2012). The creative industry within SMEs holds potential for inclusive economic growth, emphasizing compliance with Sharia accounting for fairness and sustainability (Husnurrosyidah, 2019; Diani & Lubis, 2022; Nasrulloh, 2022).

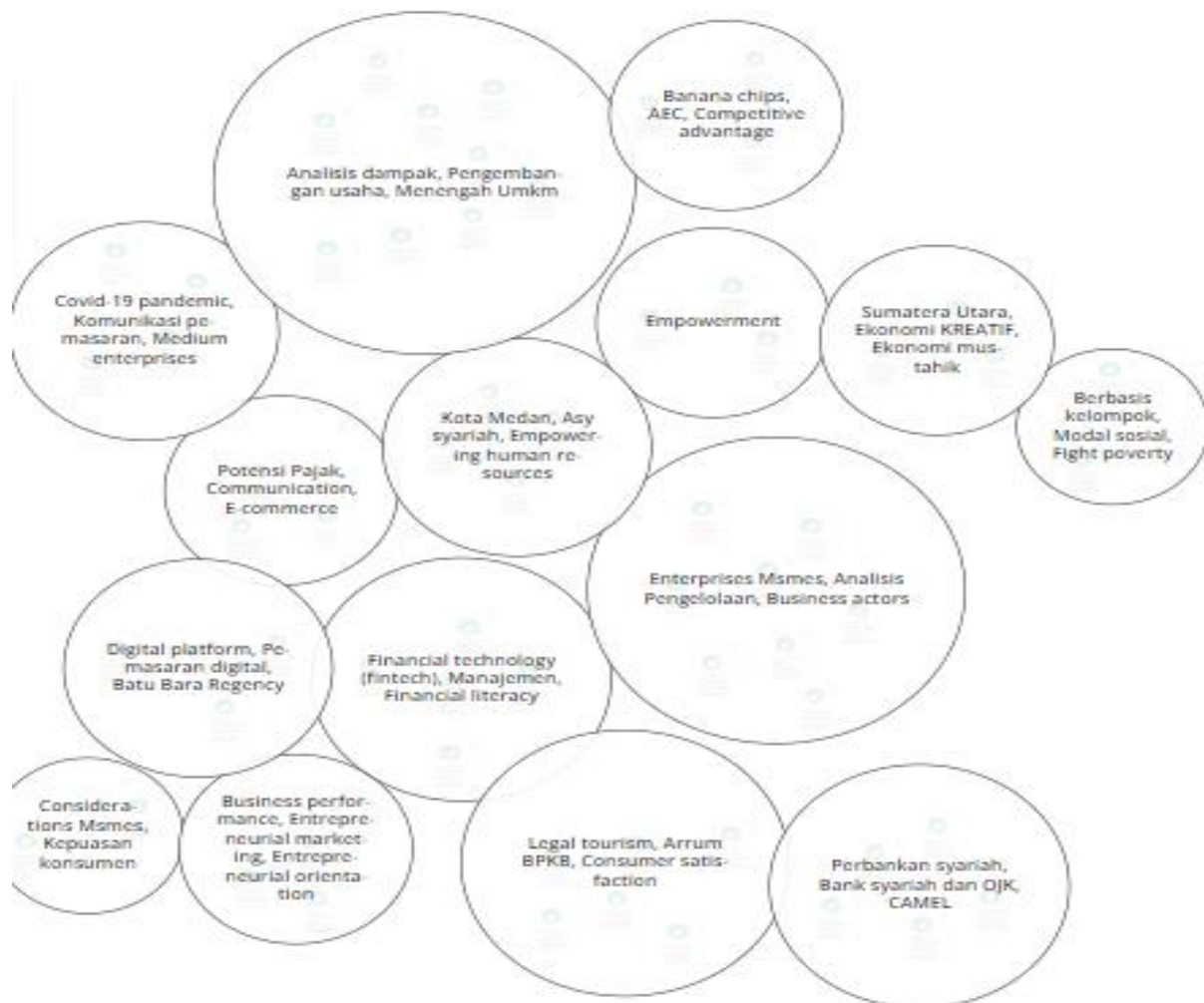
Creative economic activities, aligned with Hadith History of Tirmidhi, integrate human and natural resources responsibly (Harahap et al., 2022). Government initiatives like renaming the Ministry of Culture and Tourism to the Ministry of Tourism and Creative Economy signify support for the creative sector (Bekraf &

Renstraekraft, 2020-2024). Challenges persist due to limited human resources for SME data analysis and reporting, necessitating enhanced coordination and awareness among SME owners (Tepper, 2002).

The creative economy's growth, backed by Presidential decree, enhances economic and social welfare through creativity-driven enterprises (Tadjuddin & Mayasari, 2019; Muchson, 2021). Micro, Small, and Medium Enterprises (MSMEs) vary in definition across countries but universally contribute to job creation and economic stability (Marliyah et al., 2022). Integrating Sharia-compliant financial technologies can foster inclusive economic growth (Menne et al., 2022).

MSMEs, pivotal in informal economies, transition from micro to medium industries, boosting local economies with low investment barriers (Sari & Kusumawati, 2022; Siregar et al., 2020). Their adaptability strengthens economic resilience amidst market fluctuations (Rambey & Ferlito, 2020). Optimizing these enterprises enhances local and national economies, fostering innovation and product diversity (Bernanke, 2018). This research highlights the application of Sharia accounting principles in MSME data collection by North Sumatra's Department of Industry, Trade, Energy, and Mineral Resources, emphasizing the province's role in supporting creative industries in Medan (Fikri & Kamilah, 2022; Kristiyanti, 2012; Husnurrosyidah, 2019).

The following is an overview of research related to MSMEs in North Sumatra Province, and no one has reviewed data on the number of MSMEs based on asharia accounting perspective. Researchers try to display it in an open form through the Open Knowlegde Maps image as follows:



**Figure 1. Open Knowlegde Maps for research MSMEs based on a sharia accounting perspectives**

The connection between the creative industry and various human activities in producing goods through the use of thoughts and ideas to enhance welfare aligns with the Hadith of Tirmidhi. Creative economic activities are deeply tied to human resources that leverage the potential of natural resources and avoid excesses; hence, in the production process, attention must be paid to raw materials sourced from the environment. The government's focus on developing the creative economy is evident in the official renaming of the Ministry of Culture and Tourism to the Ministry of Tourism and Creative Economy and the establishment of the Ministry of Creative Economy by the

President, as outlined in Law Regulation Number 6 of 2015, Bekraf, and Renstrackraft 2020-2024. Development must be sustained to ensure that the Medan City Government continues to provide easily accessible public facilities and that development serves as a space for creativity and expression for creative economy actors. In light of the current fourth wave of the economic era, it is crucial to pay close attention to existing developments. This allows the creative industry to thrive and holds substantial potential for MSMEs (Harahap et al., 2022).

The available human resources for collecting and analyzing small business data are still limited, which can affect the effectiveness and efficiency of data collection. Lack of coordination among institutions involved in collecting and processing SMI data can impact the accuracy and consistency of the data produced. Small business owners have limited awareness about data reporting. Some small and medium business owners still do not understand the importance of reporting business status data to authorities, complicating the collection of accurate data. This issue needs to be addressed promptly through the innovation and development of an improved IKM monitoring information system, enhanced coordination among relevant authorities, and increased awareness of data reporting among IKM entrepreneurs.

The creative economy is an ecosystem composed of valuable products that interact with each other (Tepper, 2002). According to the Indonesian Ministry of Trade, the creative industry begins with the use of creativity, intelligence, and personal skills to create success and work by utilizing personal creativity (Daulay, 2018). The expansion of the creative economy involves multiple ministries and enjoys full support from the President (Tadjuddin & Mayasari, 2019). Based on Presidential Decree 6 of 2009, the Creative Economy is a business founded on creativity, intelligence, and personal skills aimed at developing creative talents and impacting economic value and social welfare in Indonesia. The establishment of the Ministry of Creative Economy reflects the detailed management of the creative economy (Muchson, 2021).

Micro, Small, and Medium Enterprises (MSMEs) are categorized in business sectors such as trade and industry. The definition of MSMEs varies depending on the country's concept. Each country defines small businesses differently (Marliyah et al., 2022). This definition typically includes two factors: labor absorption and work group performance, which depend on the amount of labor employed by the company. Robust MSMEs create jobs, increase people's incomes, and support the regional economy. Combining MSME potential with financial technology that adheres to sharia principles enables countries to achieve inclusive, sustainable, and equitable economic growth for all societal levels (Menne et al., 2022). MSMEs span four categories from a development perspective. The activities carried out by MSMEs to earn a living are often termed informal activities. This group of street vendors represents 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 with talent but lacking business characteristics. The number of small and medium businesses in Indonesia is also substantial. Many large and medium entrepreneurs in the past originated from this group. Some MSMEs in this category could advance to the fourth category with appropriate education and training. The number of MSMEs in this group is smaller than in the first and second groups.

Economic activities that involve transforming basic goods into finished goods include goods, semi-finished products, or products with low to high prices if the number of employees ranges from 5 to 19. Medium industry refers to economic activities that convert basic necessities into finished/semi-finished goods and/or low-value goods into high-value goods, with a workforce ranging from 20 to 99 people. According to 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). MSMEs are characterized by labor-intensive micro businesses throughout Indonesia, relatively low investment, high added value, and low entry barriers (ranging from simple businesses to medium enterprises). New business creation sources have a high level of openness and flexibility in anticipating changes in market dynamics and can withstand economic crisis disruptions (Bernanke, 2018). Optimizing the presence of these small businesses can enhance the local community's economy, which will also positively impact the national economy. Given the significant number of IKMs, their presence and recognition are critical, especially for small and medium businesses capable of innovating in their business and products.

Challenges include difficulties in timely and accurate data collection, especially in remote areas, affecting the quality of the information obtained. Additionally, limited human resources hinder the effectiveness and efficiency of data collection and analysis. Novelty: This research provides insights into applying sharia accounting principles in the data collection process for MSMEs. Originality: The study offers a detailed analysis of a provincial department's role in the context of sharia accounting for MSMEs.

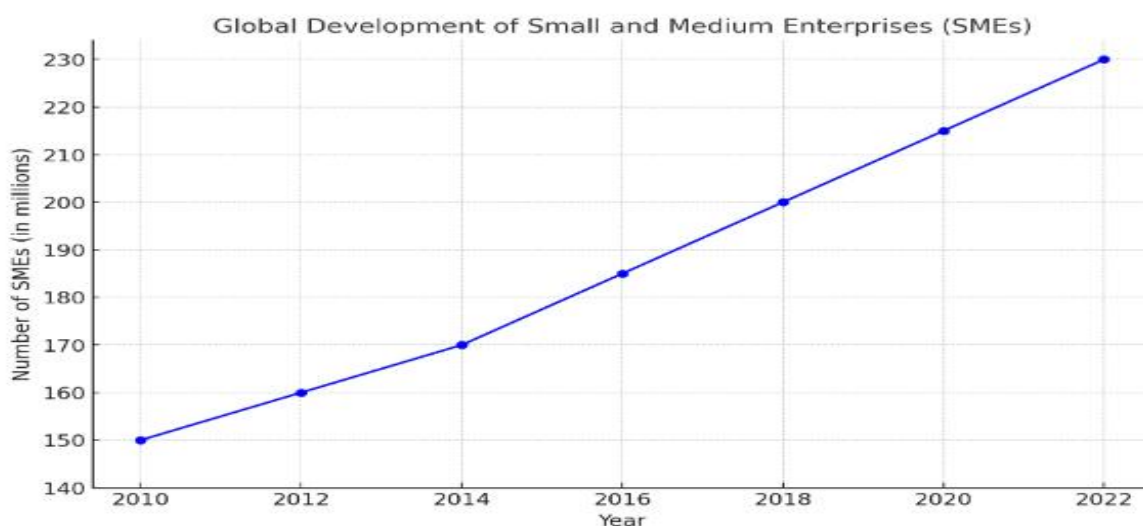
This research aims to analyze the role of the Department of Industry, Trade, Energy, and Mineral Resources (Disperindag ESDM) of North Sumatra Province in collecting data on creative industries among MSMEs in Medan using a sharia accounting framework.

## METHOD

This research uses a qualitative research method which aims to understand the phenomena that occur in the Department of Industry, Trade, Energy and Mineral Resources (Department of Industry, Trade, Energy and Mineral Resources/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 or through literature studies. This research was conducted by focusing on various aspects related to the ESDM Department of Industry and Trade of North Sumatra Province. The qualitative approach used allows the researcher 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 managing these sectors in the region.

## RESULTS AND DISCUSSION

Here is the graph showing the development of mikro, small and medium enterprises (MSMEs) globally from 2010 to 2022: This graph illustrates the increase in the number of MSMEs worldwide, from 150 million in 2010 to 230 million in 2022. This growth reflects the crucial role SMEs play in driving economic growth, creating jobs, and enhancing societal well-being.



**Figure 2. Graph showing the development of Mikro, Small and Medium Enterprises (MSMEs) globally from 2010 to 2022**

The national industrial development strategy encompasses the growth of small, medium, and micro-scale industries. This approach is crucial for enhancing economic resilience in the face of the ongoing global crisis (Dormady et al., 2022). The development of these industries must consider local wisdom and regional resources, including cultural elements, to evolve into industries that drive the creative economy. The Ministry of Industry, through the Directorate General of Small, Medium and Miscellaneous Industries (IKMA), aims to continuously foster prospective entrepreneurs and enhance their skills, enabling them to become established entrepreneurs, which in turn bolsters the national economy (Walmsley et al., 2023). This policy aligns with the theme of the Government Work Plan (RKP) for 2023, which focuses on increasing productivity and promoting inclusive and sustainable economic transformation. The RKP is distilled into seven national priorities. The Ministry of Industry, specifically the Directorate General of IKMA, is pivotal in the first national priority: strengthening economic resilience through quality and equitable growth.

Sharia accounting perspective, it is crucial to emphasize transparency, fairness, and sustainability in the data collection practices of the MSME creative industry (Bismala et al., 2019). The Department of Industry, Trade, Energy, and Mineral Resources (Disperindag ESDM) must ensure that their activities and support align with sharia principles, avoiding usury, gambling, and excessive uncertainty. It is also essential to consider the fair distribution of results and risks. The Ministry of Industry has implemented various initiatives to ensure that MSME products are accessible to the public and well-received domestically. These initiatives include encouraging the public to support

the sustainability of Small and Medium Industrial Companies (IKM) by purchasing their products, a strategic move that is part of the National Movement Proudly Made in Indonesia (Puspitasari et al., 2023).

Medan City's IKMs are strategically positioned to ensure equal distribution of business opportunities, support for industrial sectors that foster MSME development, and the integration of human resources. These efforts create opportunities and goals for starting small businesses, leading to independent companies and resilient industrial communities that can grow into large industries. The role of the Trade Industry Service in coaching, mentoring, and facilitating is critical to this development, which includes activities related to industry, general services for MSME growth, consumer protection, and market structure management at the North Sumatra Province Department of Industry, Trade, Energy, and Mineral Resources.

Data from the Medan City Industry and Trade Service indicate an increase in the growth of small and medium industries compared to the previous year. In 2020, the number of MSMEs rose to 1,112 industries, a growth of 40 industries from 2019's total of 1,072 industries, marking an increase of 3.60%.

**Tabel. 1. Growth of small and medium industries increased compared in North Sumatra Province**

No	Year	Data MSMEs	Difference MSMEs	Enhancement (%)
1	2019	1.072		
2	2020	1.112	40	3.60

Source : MSME development 2021

Based on this development data, it can be used to evaluate the progress of small industries through the data collection conducted by the Medan City Industry and Trade Service. The Medan City Government has made significant efforts to support small and medium enterprises in the industrial sector by providing access to capital, business development, and market expansion. However, these initiatives alone cannot fully address the challenges faced. The role of the ESDM Department of Industry and Trade is crucial in ensuring that MSME products maintain high quality. According to Bismala (2017), MSME/IKM products will continue to receive support for mandatory food certification and Indonesian National Standards (SNI), including enhancements in ISO quality management to ensure compliance with standards.

There are several challenges currently faced by MSMEs in the industry. Therefore, the government, through the Medan City Department of Industry and Trade, must foster inclusive and sustainable economic growth to help small businesses survive and thrive (Battisti et al., 2019). The government mandates that the Ministry of Industry exercise caution when issuing industrial business permits and expansion permits, utilizing electronically integrated business permit services. Business licensing in the industrial sector is conducted by integrating the OSS system with the National Industrial Information System (SIINas).

One major issue is that local products often lack competitiveness compared to imported products. The Ministry of Industry faces the significant task of developing small and medium businesses in terms of capital management and production control. The facilities and infrastructure for operational activities and the Technical Implementation Unit (UPT) remain inadequate. This aligns with the Ministry of Industry's policy to strengthen organizational capacity and provide necessary facilities to potential MSMEs. To address these issues, the revitalization of IKM centers can be pursued to enhance market access through the IKM Digital Infrastructure Development Program (e-SMART IKM). This program aims to help small businesses expand their access to information and promotional opportunities when marketing their products.

The ESDM Department of Industry and Trade has several strengths to leverage. Legislative regulations are available to guide the execution of government affairs in public works, following principles of transparency, participation, and accountability (Rijal et al., 2021). As a regional government implementing element, the Ministry of Industry has adequate infrastructure to support daily business activities (Adha et al., 2019). The Ministry of Industry and Trade operates from its own building, enabling focused operational activities and the implementation of designated programs, especially for the development of small and medium industries.

Well-managed information media, including the SIINas application integrated at the center, play a crucial role. Websites and other information facilities are vital for communicating organizational programs. The Industry Service website, for example, is well-maintained, regularly updating information on industry resources and training for small and medium businesses. Companies seeking operational permits from the Ministry of Industry must have a SIINas account integrated with the central system. This integration facilitates easier reporting of MSME growth in Medan City to the central government annually.

The integration of the SIINas application with the central system is expected to streamline the monitoring of industrial developments in Medan City. The establishment of UPT Sentra IKM, such as UPT Centra IKM Denai in Medan City, provides a platform for managing IKM and training stakeholders on successful industrial business practices. Medan, being both an industrial hub and a popular tourist destination, requires special attention to balance these roles effectively.

## CONCLUSION

To develop the creative industry for Micro, Small, and Medium Enterprises (MSMEs) in Medan City, the Department of Industry, Trade, Energy and Mineral Resources (Disperindag ESDM) of North Sumatra Province must adhere to Sharia accounting principles to ensure sustainability and fairness. Enhancing transparency, minimizing the risk of usury, and ensuring equitable income distribution are crucial for achieving inclusive and sustainable economic growth. MSMEs in the context of Sharia economics serve as instruments for community empowerment and wealth distribution. The research indicates that Small and Medium Industries (IKM) have significant potential for growth. The Ministry of Industry and Trade plays a vital role by providing public services, promoting small businesses, and offering training to develop skills and knowledge. The government needs to focus on the resources of Medan City MSMEs, particularly through

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