

AKUNTANSI HUMANIORA JURNAL PENGABDIAN MASYARAKAT



LEGAL ASSISTANCE OF MICRO, SMALL AND MEDIUM ENTERPRISES THROUGH THE ONLINE SINGLE SUBMISSION (OSS) SYSTEM IN THE BRAWIJAYA DAIRY INDUSTRY (BRADY) MILK PROCESSING BUSINESS IN MALANG Endang Dwi WAHYUNI¹, Driana LENIWATI², Setu SETYAWAN³

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Revised: 2024-06-15 Numbers: 1 **Abstract:**

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This service was carried out at CV Brawijaya Dairy Industry (BRADY). BRADY is one of the MSMEs in Malang Regency that does business in the field of milk processing; the products produced are mozzarella cheese and fermented milk products (yogurt). The business has been carried out well, and the product quality is in accordance with consumer desires. However, until now, the Company still needs a Business Identification Number. The Business Identification Number (NIB) is an identification mark for business actors, both individual and non-individual businesses, as well as a commercial or operational permit. A NIB can be obtained online through the Online Single Submission System (OSS). In addition, Brady also does not have halal certification; one of the obstacles is that Brady needs an NIB. Halal certification is essential for developing his business because product marketing is hampered by the Company needing to have halal certification, so many prospective consumers or distributors do not want to accept Brady products because they are not halal certified. By having business legality, in addition to the Company being better known to the public, the Company also gets certainty and business protection. Other benefits include more accessible access to business assistance from the government, easier access to business capital, and the opportunity to obtain empowerment assistance from the government.

INTRODUCTION

Licensing is a form of implementation of the regulatory function made by the government and is intended to control activities carried out by the community. Companies that already have permits make it easier for the Company to be known to the public and also easy to get capital from financial institutions and assistance from the government.

Having business legality gives the Company certainty and protection when doing business at the business location. There are four benefits to taking care of a business license: having business legality, access to business assistance from the government, ease of getting business capital, and the opportunity to get empowerment assistance from the government. CV Brawijaya Dairy Industry (BRADY) is one of the MSMEs in Malang Regency that does business in milk processing; the products produced are mozzarella cheese and fermented milk products (yogurt).

In 2009, the Company developed its business by producing fermented milk products, namely yogurt. Developing its business from mozzarella cheese plus yogurt. Brady also produces other types of cheese, namely cheddar cheese, which began production in early 2019.

Yoghurt marketing in Malang and mozzarella cheese demand is mainly from Surabaya, Yogyakarta, Jakarta and Bali. Brawijaya Dairy Industry does not use any special promotion



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techniques. Brady's business partner is the geek food stall "Kak Ros" in Malang and Batu. Brady also produces cheese for the general public.

Brady's development has continued to grow from year to year, but in terms of administrative requirements and business legality, it still needs business legality. In order to make it easier for entrepreneurs in Indonesia to obtain business or trade permits, the government has issued a new policy regarding creating business permits as stated in Presidential Regulation 91 of 2017, namely by creating a Business Identification Number (NIB). This regulation has been in effect since May 2018. The purpose of this NIB is that the government wants to make it easier for entrepreneurs to obtain business permits. So that entrepreneurs no longer need to take care of all business permits, such as SIUP, IUI, TDP, and many more. The benefits of having a NIB for business actors include: 1) Company Registration Certificate (TDP), 2) Import Identification Number (API) if the business actor will carry out import activities, 3) Customs Access if the business actor will carry out export and import activities (Akhmetshin et al., 2018). In addition, it is also constrained in managing halal certification because Brady still needs a NIB. So, product marketing is constrained because many prospective consumers or distributors can only accept products certified as halal. Based on the explanation above, the community service team can identify several problems that occur in the Brawiiaya Dairy Industry, as follows:

- 1. The partner company does not yet have a Business License Number (NIB)
- 2. The partner company does not yet have a halal certification

Seeing the problems faced by partners, the service team tries to find solutions to resolve them based on the partners' strengths, weaknesses, threats, and opportunities. Some solutions offered in resolving the problems faced by partners are by providing information to improve understanding of the importance of business legality and how the procedures for managing it are carried out with several approaches carried out together, namely:

- 1) This method involves lectures and tutorials. It is carried out in mentoring activities. The community service implementation team provides material using the lecture method accompanied by questions and answers and tutorials to help community service participants.
- 2) Based on small discussions with Brady, we worked together to solve problems or prepare the requirements that must be met to obtain a NIB, such as managing the Indonesian Standard Business Field Group (KBLI).
- 3) Comprehensive, all community service activities are carried out related to Human Resources (HR), the learning process, training and mentoring in managing business permits assisted by professional mentors from the Malang Regency Trade Business Licensing Service,
- 4) Output-based learning by doing. The results of the community service carried out with the mentoring process are required to issue an NIB for Brady. Furthermore, the three methods above are implemented in four stages: Observation, Counseling on NIB, mentoring in NIB registration, and mentoring in managing halal certification.

METHODS

The solutions offered to overcome the problems can be grouped into several mutually supportive activities:

Activity Observation. In the early stages of our community service activities, we conducted initial observations as material for our community service. In addition to observations, interviews and audiences were conducted with Brady owners. From our observations, data was obtained that





Brady's milk business still did not have a NIB. Then, it was agreed that legal counseling and assistance should be held with participants representing elements of the Company's leadership and administrative staff of the Partner Company.

Counseling about NIB and halal certification. Based on the existing problems, our community service includes several activities, including counseling on NIB and halal certification. Counseling on NIB and halal certification uses lecture and question-and-answer methods.

Implementation of Activities and Assistance. The series of community service activities held is to motivate MSME actors to register their business permits through OSS and obtain NIB, as well as to assist in managing halal certification.

The Chairperson and all proposing members understand in depth how to manage NIB and halal certification. The team has helped many MSMEs manage business legality, and the team leader attended the halal lecture batch IV held by the Salman Mosque ITB Bandung.

RESULTS AND DISCUSSION

Our community service activities are implemented in several stages. The first stage is the preparation stage for implementation, followed by the implementation and evaluation stages. The first stage that is carried out is:

Preparation of data required for NIB management. Then, I communicated with the Partner about the socialization implementation plan. Because each party has its own activities, it is rather challenging to determine the time for implementing the socialization. At the end of September, the Community Service Team carried out socialization on the importance of NIB management. The partner company is already a legal entity in the form of a CV, with the name CV Brawijaya Dairy Industry. As of July 2021, applications to process permits through OSS must use the 2020 KLBI issued by the Central Statistics Agency (BPS). The Indonesian Standard Classification of Business Fields (KBLI) is used to group economic activities or activities that produce products in the form of goods or services. The government's purpose in compiling KBLI is to make it easier for business actors to determine the category of business fields that will be developed.

Manage NIB through OSS (Online et al.). After the service team provided the methods for conducting OSS, the Partner successfully processed the NIB online. In the first stage, the Partner must access the oss.go.id page and fill in the data according to the instructions. After registration is complete, the Partner obtains the NIB. The following are the results of the Partner's NIB.







PEMERINTAH REPUBLIK INDONESIA

PERIZINAN BERUSAHA BERBASIS RISIKO NOMOR INDUK BERUSAHA: 1209230135352

Berdasarkan Undang-Undang Nomor 6 Tahun 2023 tentang Penetapan Peraturan Pemerintah Pengganti Undang-Undang Nomor 2 Tahun 2022 tentang Cipta Kerja Menjadi Undang-Undang, Pemerintah Republik Indonesia menerbitkan Nomor Induk Berusaha (NIB) kepada:

1. Nama Pelaku Usaha : CV BRAWIJAYA DAIRY INDUSTRY . Ul. Tirtosari 6, Desa/Kelurahan Landungsari, Kec. Dau, Kab. Malang, Provinsi Jawa Timur, Kode Pos: 65151 2. Alamat Kantor No. Telepon : 083834838088 Email 3. Status Penanaman Modal : brady.dairy@gmail.com : PMDN 4. Kode Klasifikasi Baku Lapangan Usaha Indonesia : Lihat Lampiran (KBLI) 5. Skala Usaha : Usaha Keci

NIB ini berlaku di seluruh wilayah Republik Indonesia selama menjalankan kegiatan usaha dan berlaku sebagai Angka Pengenal Impor (API-P), hak akses kepabeanan, pendaftaran kepesertaan jaminan sosial kesehatan dan jaminan sosial ketenagakerjaan, serta bukti pemenuhan laporan pertama Wajib Lapor Ketenagakerjaan di Perusahaan (WLKP).

Pelaku Usaha dengan NIB tersebut di atas dapat melaksanakan kegiatan berusaha sebagaimana terlampir dengan tetap memperhatikan ketentuan peraturan perundang-undangan.

Khusus untuk KBLI dengan klasifikasi risiko rendah tertentu sebagaimana terlampir, NIB merupakan perizinan tunggal yang berlaku sebagai: 1. Persetujuan penggunaan tanda Standar Nasional Indonesia (SNI); dan

2. Sertifikasi Jaminan Produk Halal (SJPH), berdasarkan pernyataan mandiri Pelaku Usaha dan setelah memperoleh pembinaan dan/atau pendampingan dari Pemerintah Pusat dan Pemerintah Daerah sesuai dengan ketentuan peraturan perundang-undangan.

Diterbitkan di Jakarta, tanggal: 12 September 2023 Perubahan ke-1, tanggal: 12 September 2023



Dicetak tanggal: 13 September 2023

	1		Balai
Dalam hal terjadi kekeliruan isi dokumen ini akan dilakukan perbaikan sebagaimana mestinya. Dokumen ini telah ditandatangani secara elektronik menggunakan sertifikat elektronik yang diterb Data pengkap Perizinan Berusaha dapat diperoleh melalui sistem OSS menggunakan hak akses.		\checkmark	Sertifikasi Elektronik

Figure 1. Risk-Based Business Licensing







PEMERINTAH REPUBLIK INDONESIA

PERIZINAN BERUSAHA BERBASIS RISIKO LAMPIRAN NOMOR INDUK BERUSAHA: 1209230135352

Lampiran berikut ini memuat daftar bidang usaha untuk:

Α.	A. Tabel Kegiatan Usaha Skala UMK KBLI Risiko Rendah Perizinan Tunggal								
N	о.	Kode KBLI	Judul KBLI	Lokasi Usaha	Klasifikasi Risiko	Perizi Jenis	nan Berusaha Legalitas	<u>a</u> Jenis Produksi	Nomor SNI dan/atau SH*
		10531		Jalan Sidomakmur 26, Desa/Kelurahan Mulyoagung, Kec. Dau,	Rendah	NIB	Untuk persiapan, operasional,		 SNI 3713:2018 BINA UMK Sertifikasi jaminan produk halal difasilitasi BPJPH
				Kab. Malang, Provinsi Jawa Timur Kode Pos: 65151			dan/atau komersial kegiatan usaha	Es berbasis susu	 SNI 3713:2020 BINA UMK Sertifikasi jaminan produk halal difasilitasi BPJPH

SNI: Standar Nasional Indonesia, SH: Sertifikat Hala

B. Tabel Kegiatan Usaha Skala UMK KBLI Selain Perizinan Tunggal

No.	. Kode KBLI	Judul KBLI	Lokasi Usaha	Tinelet Disile	Perizinan Berusaha			
				Tingkat Risiko	Jenis	Status	Keterangan	
1	10590	Industri	Jalan Sidomakmur 26,	Menengah Rendah	NIB	Terbit	-	
		Pengolahan	Desa/Kelurahan Mulyoagung, Kec.		Sertifikat	Terbit	-	
		Produk dari	Dau, Kab. Malang, Provinsi Jawa		Standar			
		Susu	Timur					
		Lainnya	Kode Pos: 65151					
2	10740	740 Industri Jalan Sidomakmur 26,	Menengah Rendah	NIB	Terbit	-		
		Makaroni,	Desa/Kelurahan Mulyoagung, Kec.		Sertifikat	Terbit	-	
		Mie Dan	Dau, Kab. Malang, Provinsi Jawa		Standar			
		Produk	Timur					
		Sejenisnya	Kode Pos: 65151					
			Usaha Kecil berjalan sejak:					
			September 2022					

Dengan ketentuan bahwa NIB tersebut hanya berlaku untuk Kode dan Judul KBLI yang tercantum dalam lampiran ini.

- Pelaku Usaha wajib memenuhi persyaratan dan/atau kewajiban sesuai Norma, Standar, Prosedur, dan Kriteria (NSPK) 2. Kementerian/Lembaga (K/L). Verifikasi dan/atau pengawasan pemenuhan persyaratan dan/atau kewajiban Pelaku Usaha dilakukan oleh Kementerian/Lembaga/Pemerintah Daerah terkait. 3.
- Lampiran ini merupakan bagian tidak terpisahkan dari dokumen NIB tersebut. 4.

1. 2. 3.	Dokumen ini diterbitkan sistem OSS berdasarkan data dari Pelaku Usaha, tersimpan dalam sistem OSS, yang menjadi tanggung jawab Pelaku Usaha. Dalam hal terjadi kekelinuan isi dokumen ini akan dilakukan perbaikan sebagaimana mestinya. Dokumen ini telah ditandatangani secara elektronik menggunakan sertifikat elektronik yang diterbitkan oleh BSrE-BSSN. Data tendake Perizinan Berusaha daat digerebit melaitu sistem OSS semengunakan hak akesa.	Bala Sert Elek	i ifikasi tronik
4.	Data lengkap Perzinan Berusaha dapat diperoleh melalui sistem OSS menggunakan hak akses.		

Figure 2. Risk-Based Business Licensing

Halal Certification Management. In managing halal certification, you must follow the existing flow. The flow of the halal certification process is as follows:

1. Apply for halal certification. First, business actors must complete the documents. The documents that need to be prepared are Business actor data, name and type of product, List of products and materials used, product processing, and halal product assurance system documents.





- 2. Check the completeness of the documents and determine the halal inspection agency. Then, BPJPH checks the completeness of the documents and determines which halal inspection agency is needed.
- 3. Check and test the halalness of the product.
- 4. Determine the halalness of the product through a halal fatwa session. The party that determines the halalness of the product is the MUI through a fatwa session.
- 5. Issue a halal certificate. Furthermore, BPJPH will issue a halal certificate.

The service team conveys it to the Partner based on the existing halal certification process flow.

- After that, the Partner follows up to take care of the halal certification, which the Partner
- 1. must do in the Ministry of Religious Affairs (Kemenag) office in Malang City.
- 2. Kemenag provides direction to partners regarding halal certification documents.
- 3. Complete halal documents
- 4. Send halal documents to Kemenag Malang City
- 5. Create a SI Halal account
- 6. Submit documents to the Si Halal account
- 7. After submission, the documents are checked by the central Kemenag
- 8. Revise documents (if any need to be revised)
- 9. Attend halal training
- 10. The central Kemenag conducts an audit
- 11. Product testing (lab test)
- To date, partners have completed the document-filling process (point 3)

Obstacles faced. The program's implementation is different than planned (not yet 100% complete) because human resources and funding constrain partners.

CONCLUSION

CV Brawijaya Dairy Industry has accessed the Indonesian Standard Classification of Business Fields (KBLI). KBLI is a code companies use to register their business at NIB. The Community Service Team has assisted partners in registering NIB through Online Single Submission (OSS), and partners have obtained risk-based business permits. The Community Service Team also assists in managing halal certification. However, partners are constrained by limited human resources and financial resources. Partners need to have competent administrative staff in managing halal certification. Partners are expected to allocate funds to manage halal certification.

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