

ANALYSIS OF ACCOUNTING AND IMPLEMENTATION HALAL CHAIN SUPPLY TO SMEs IN BANTAN DISTRICT

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ABSTRACT

Study This done For know so far where the application of accounting to MSME business actors in Banten District, Halal supply chain in District MSME actors Banten. Researched application _ How application integrity to the halal supply chain for sub-district MSMEs Banten And application supply chain by Sharia. Method research used _ that is descriptive qualitative, data obtained _ with method observation, interviews, and documentation in the sub-district area Banten. The data is in the form of primary and secondary data. Primary data was obtained researcher through observation and interviews directly with the source. Meanwhile secondary data in the form of data documented at the District Cooperatives and SMEs Service Bengkalis such as name data _ perpetrator MSME businesses, names of existing MSMEs own halal label and structure organization, then analyzed by researchers with technique data reduction, data presentation, and data verification. Results study show that the implementation of accounting is very poor, the implementation supply chain in Subdistrict Banten very not enough And the application supply chain is Already under Sharia.

Keywords: Application Accounting, Halal Supply Chain, and MSMEs

INTRODUCTION

Indonesia as a country with a majority of resident Muslims, yes should have an obligation to ensure halal every product consumed, to create a sense of security in society in operating every religious order. The more its height level of awareness of halal products and services in Indonesia by the people Muslims marked also increasingly the domestic halal industry. That thing pushes the importance of building a Halal Supply Chain ecosystem. The more Muslim residents Muslims in the world then the more the need is also great will halal products and services. Application management chain halal supplies are very necessary To ensure the quality of its halal A products and services. Production process must guaranteed from upstream until downstream. Draft halal logistics must be quickly developed as well as implemented by all perpetrator industries involved _ in chain halal supply

Accountancy is something tool For informing the circumstances company or organization to users. General accountancy is a method For collecting economic data and reporting to Miscellaneous individuals and interested parties. _ To produce an information economy, the company needs to create something method recording, classifying information economy, company need create something method recording, classification, analysis, and controlling transactions as well as activities finance Then report the result The more its higher level of awareness will need halal products and services in Indonesia by the people Muslims, marked also increasingly fertile domestic halal industry. That thing pushes the importance of building a Halal Supply Chain ecosystem. The more Muslim residents in the world then the more the need is also great will halal products and services. Application management chain halal supplies are very necessary To ensure the quality of its halal A products and services. Production process must guaranteed

from upstream until downstream . Draft halal logistics must be quickly developed as well as implemented by all perpetrator industries involved _ in chain halal supply

Supply Chain Management is something chain established supply _ from organization, resources, and processes are interrelated relationships that form and transmit products and services to the consumer end. Where is the chain supply This covers all related facilities, functions, and activities _ with the production and delivery of products or services, from suppliers to consumers. With the existence of a halal *supply chain* so hope standard quality, quality products, and services product can be integrated fulfillment _ starting from activity main *Supply Chain Management* among other activities designing products (*product development*), activities getting material standards (*procurement*), activities plan production and inventory (*planning & control*), activities production and activities _ _ delivery (*distribution*).

General goods flow from upstream to downstream, money flows from downstream to upstream, meanwhile, information flows Well from upstream to downstream nor from downstream to upstream. Activity produces and distributes products run by the perpetrator MSME businesses need it party other. In Indonesia, business micro small medium-sized enterprises (MSMEs) are one sector with a contribution to Product Gross Domestic (GDP) reaching 60 percent. and because Indonesia must ensure halal products, then perpetrator MSMEs need it do adjustments and preparations related to halal certification. That thing carried out so that MSMEs can afford it guard and maintain halal products starting from the material raw reaches the consumers _ end.

MSME actors must understand that chain halal supply (*Supply Chain*) is formed from organizations, resources, and processes that are interrelated relationships that form and transmit products and services to the consumer end. Number of MSMEs in the sub-district Banten based on results recapitulation of MSME data from 2013 - 2021 in particular Subdistrict Support registered MSMEs as many as 71 2 businessman

The lack of financial accounting records means that many MSMEs do not understand whether the products they process and then sell make a profit or a loss.

The lack of motivation of MSME actors in the Banten District to make halal labels for the products they make. This has led to a public perception that raw materials are not guaranteed to be of quality and halal.

The large number of MSME business actors in Banten District who still do not have halal certification means that efforts need to be taken to integrate suppliers. up to the final consumer. Halal supply chain integration for businesses owned by actors District MSME businesses Banten Still low. Honesty and responsibility in producing and distributing products should applied under chain halal supply (*Supply Chain*).

Deployment of Halal products is necessary supervision from upstream to downstream To give the best service in matter system guarantee quality for the market. This thing aimed at buyers who have enough confidence _ in the use of Halal products obtained through base trust in halal certification as indicated on the product label at the center of spending. Certification This gives a guarantee that halal products involving source material standards and processes A halal products have been verified by Independent Institutions under Sharia law.

Research objectives For know How recording accounting for MSME actors in the District Banten , how? application integrity to chain halal supplies to District MSMEs Banten , Is the application *supply chain* in the sub-district area Banten Already in accordance with Sharia

Study relevant information taken by the researcher as reference reference is a study from Roni Padliansyah and Andre Suandi Simbolon from the Faculty of Economics, University of Borneo Tarakan,

Indonesia entitled : Determinants Application Accountancy Management in Micro, Small, and Medium Enterprises: Empirical Evidence from Tarakan City. Research results show that capacity business and production; and market competition do not influence application accountancy management in Tarakan City MSMEs. Although So, there is variable others show _ influence positive and significant in application accountancy management like HR quality, business strategy, and awareness owner /operator. Research results also deliver proof that application accountancy management can repair quality information obtained _ by users, facilitate decision economy, to increase the efficiency of operational MSME entities, especially in Tarakan City

Then from the study Bernadhetta Vivi Kristiana entitled: Halal *Supply Chain Management* in Optimization Application Halal Certification for Micro, Small and Medium Enterprises (UMKM). results from the study This *supply chain management* makes a sufficient contribution _ big in the growth of the country's economy. Halal certification is carried out To ensure halal something products and expected capable of increasing MSME profits. However, in reality, MSME profits after being certified halal or not different in a way significant If compared to before the halal certification.

METHODS, DATA, AND ANALYSIS

Study This takes location in the District Bantan , which is located at Jl. Soekarno – Hatta, Selat Baru Village, District Bantan Regency Bengkalis Riau Province is counted from March – May 2022. Research This has not been enough for more than 3 months. Subject study This is accounting and *supply chain* halal to society Subdistrict Bantan as MSME actors. Which became an object study This is an analysis of application accountancy and halal *supply chains for* MSMEs in the District Bantan .

Reviewed from title research, then type study This includes study qualitative. Study qualitative is defined as procedure research that produces discrete data in the form of written words or oral of the people and behavior observed.

Whereas data source from study This is primary data secondary data. Primary data is data obtained directly from subject research. Secondary data namely the data obtained from the company or agency in a form that has been finished and prepared by the company or agency. With the use of tool measurement or tool collecting data directly on the subject as the source of the information sought. Because of research using qualitative data, eat instruments used _ For collecting data is interview observation, documentation, and literature

1. Observation

Observation is data collection carried out with the method observing and taking notes in a way systematic the symptoms being investigated

2. Interview/ interview

The interview is a form of communication between two people, involving someone who wants to get information from the other with submitted questions. Based on objective certain interviews in general _ are shared into two, viz interview structured and not structured. An interview study or what is known as the interview is a study looking for data regarding related matters _ with analysis application halal accounting and *supply chain for* MSMEs in the District Bantan in form interview . Researchers took a sample of 5% of 712 MSMEs in the District Bantan so that amount respondents as many as 36 MSMEs.

3. Documentation

Data collection carried out with record written data , namely study will learn as well as take notes documents or related archives _ with problem research.

4. Literature

Library data , namely data obtained from various books and related literature with research .

Because of research, This is study field (*field research*) is supported with library data (library research) , namely by proving the truth of existing theory _ connection with *supply cahin* to MSME players, then the result will pour in written form and qualified according to the framework thinking

In analyzing the data, the author uses descriptive and comparative. Where method descriptive that is examines the data obtained from the District MSME Service office Bengkalis, and serve the data , then adds supporting theories. _

Whereas method comparative used For compare suitability between theory and practice , namely the application of accounting and *supply Cahin* to District MSME actors Bantan . As for inside parsing and presenting data with methods including :

1. Data reduction is the process of changing recorded data to in pattern, focus , category , or various principal problem after the data is collected. Data collected and done recorded in various notes moment are in the field the Then summarized and selected.
2. Presentation of data is an activity that displays data in more shape _ easily understood through tables , graphs /diagrams or forms other , for show relationships, comparisons, patterns, tendencies nor outliers in data .
3. Data verification is the inspection data correctness, Meaning of verification is the process of comparing two things or more useful _ For ensure accuracy and correctness of something information .

RESULTS AND DISCUSSION

Application Accounting in District MSMEs Bantan .

Based on Cooperative Service documents Regency Bengkalis , there are 712 perpetrators MSME businesses .

Table 1.1
Data On The Names Of Village UMKM In The Bantan District

NO	VILLAGE	AMOUNT MSMEs	HALAL CERTIFICATION	DOES NOT HAVE HALAL LEBEL
1	Bantan air	58 people		58 people
2	Bantan sari	13 people		13 people
3	Bantan tengah	83 people	6 people	77 people
4	Bantan timur	12 people		12 people
5	Berancah	27 people	3 people	24 people
6	Deluk	17 people	1 people	16 people
7	Jangkang	39 people	4 people	35 people
8	Kembung luar	12 people	1 people	11 people

9	Mentayan	23 people	2 people	21 people
10	Muntai	21 people		21 people
11	Muntai barat	19 people	1 people	18 people
12	Pambang baru	35 people		35 people
13	Pambang pesisir	17 people	2 people	15 people
14	Pasiran	32 people	1 people	31 people
15	Pematang duku	2 people		2 people
16	Resam lapis	31 people		31 people
17	Selat baru	90 people	7 people	83 people
18	Teluk pambang	10 people	2 people	8 people
19	Teluk papal	36 people	1 people	35 people
20	Suka maju	21 people		21 people
21	Ulu pulau	36 people		36 people
22	Bantan tua	64 people	1 people	63 people
23	Teluk lancar	12 people		12 people
24	Pambang	2 people		2 people
	Amount	712 people	32 people	680 people

Source: Service Documents _ district cooperatives and SMEs Bengkalis .

To determine the application of accounting, the author took a sample of 5% of the total data obtained, so that the sample for the application of accounting in MSME businesses in Bantan District was 36 MSME business actors. From the results of research conducted by researchers, it was found that the number of MSME actors in Bantan District was as many as 36 MSME business actors as samples.

1. Report report finance have a number of MSME business actors
 - a. Report finance belonged to Mrs. Sulami on business tempeh his .

Purchase goods production Rp. 300,000
Sales proceeds <u>Rp. 500,000</u>
Income per day Rp. 200,000

- b. report finance Mrs. Asiah's business chips shrimp paste .

Product sold 1 kg Rp. 25,000
Product sold 1.5 kg Rp. 37,500
Product sold 2 kg <u>Rp. 50,000</u>
Income per day Rp. 112,500

- c. report finance Mrs. Tuti 's business cake wet

Homemade cake alone 50 pieces Rp. 50,000
Entrusted cake 80 pieces X Rp. 200.00 Rp. 16,000

40 packs of vegetables entrusted X Rp. 500.00 <u>Rp.</u> <u>20,000</u> Income per day	RP. 86,000
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From the results research conducted by researchers , has _ obtained explanation namely :

- That part big from MSMEs in the District Bantan This Not yet in a way comprehensive make report his finances .
- MSMEs don't do recording The same once , only Calculate the total money coming in on the day That's also how much money to set aside for expenditure tomorrow the day as big as how much .
From the results interviews obtained _ it turns out they feel business small This No need done recording , because turnover they are small .

Obstacles in the preparation process Report Finance

From the results research conducted _ by researchers in the field past method interview in a way direct and observational straight away , then researcher find exists a number of obstacles experienced by every existing MSME _ in preparation Report finance .

Following This is Obstacles faced by existing MSME actors : _

- Lack of it awareness from perpetrator SME businesses in management finance them .
- Lack of source Power humans who have ability For compile report finances and too it's expensive If owner business use employee in help existing business . _
- Management done itself by the owner , so owner only think about sale every the day For can obtain profit .

Implementation of halal *Cahin Supply* for District MSMEs Bantan .

Based on data held by the District Cooperatives and SMEs Service Bengkalis start In 2013 - 2021 there were 22,000 perpetrators MSME businesses , this based on data from help Ministry Cooperatives and SMEs and giving help micro from Riau Province , and also data from training for the District Cooperative and SME Service Bengkalis which is 22,000. which is the amount that has been administered in a way Regency Cooperatives and SMEs Department computer system Bengkalis . In the District Bantan all over MSME actors 712 entrepreneurs culinary . This thing showing that MSMEs can work as support economy community in the District Bantan . But it will For implementation of a halal supply chain in the District Bantan still very lacking from 712 MSMEs only there are 32 MSMEs that have halal label on the product .

Table 1.2
Data On The Names Of UMKM That Have Owned
Halal Label Issued By Llpom Mui 2013-2021

N O	TYPES OF PRODUCT S	NAME OF THE OWNER/ COMPANY	NAME OF THE OWNER	CERTIFICAT E NO	ADDRESS	YEAR
1	ANEKA DODOL DAN KERIPIK	J & J	CHOSYATI	206140801198- 18	Jl.Imam Bulqin RT/RW 001/007 Desa Bantan Kec.Bantan	2013
2	TAHU SEGAR	TAHU SEGAR PARIT 3	M.RIYANTO	206140801200- 18	Dusun Pantai Indah RT/RW 001/005 Desa Selatbaru,Kec.Banta n	2013
3	LEMPUK DURIAN	LEMPUK DURIAN PAK DE	AGUS SUMARNO	214140801196- 18	Jl.Mohtar RT/RE 002/005 Desa Selatbaru, Kec.Bantan NAMA PEMILIK/ PERUSAHAAN	2013
4	LEMPUK DURIAN	LEMPUK DURIAN FRANS FAMILY	SUZAINI	0520000436061 2	Jl.Sudirman RT/RW 01/01 Dusun Beringin Desa Selatbaru Kec. Bantan	2014
5	RUMAH MAKAN	RUMAH MAKAN FAHREL	SUSIANTI	0520000436061 2	Jl.Jendral Sudirman Dusun Beringin Desa Selatbaru Kec. Bantan	2014
6	KUE KERING	CATERING M.SIGID	HARIYANTI	0520000746081 4	Jl.Sultan Sarif Kasim Dusun Beringin Desa Selatbaru Kec. Bantan	2014
7	LEMPUK DURIAN	RADO AH		0520000868061 5	Jl.Imam Bulqin RT/RW 02/07 Bantan Tua Kec. Bantan	2015
8	KERUPUK IKAN	HARAPAN MUDA		0510000873061 5	Dusun Kembar RT/RW 01/07 Desa Teluk Pambang Kec. Bantan	2015
9	MADU	KUB SUMBER REZEKI 1		0510000874061 5	Jl.Mukti Sari Dusun Meranti Belah RT/RW 02/10 Bantan	2015
10	LEMPUK DURIAN	GENDON/ZAIN I		0520000991091 5	Desa Pasiran Kec.Bantan	2015

11	KERUPUK IKAN	SRI MEKAR	RUSMIATI	0510001112101 6	Jl. Yos Sudarso RT/RW. 04/07 Selatbaru - Kec. Bantan	2016
12	KUE BOLU	USAHA KUE MULIA	RUBIAH	0520001114101 6	Jl. Parit Tiung RT/RW.02/03 – Bantan	2016
13	KERUPUK IKAN TENGGIRI	WANITA PERSISIR MADANI	YANTI dan SURYANI	0510001116101 6	Jl. Garuda Dusun Kembar RT/RW. 02/09 Teluk Pambang - Kec. Bantan	2016
14	KERUPUK IKAN TENGGIRI	KUB. WANITA MANDIRI	KASMAWATI	0510001276091 7	Jl. Nelayan 2 RT/RW 02/03 Desa Pambang Pesisir Kec.Bantan	2017
15	KERUPUK UBI	WAHYU	MUSTAKIM	0510001285091 7	Jl.Jendral sudirman RT/RW 01/09 Kec. Bantan	2017
16	KERUPUK TEMPE	SHIDDIQIA AL-MAHDI	BAMBANG IRAWAN	0510001288091 7	Jl. DR. Sutomo RT/RW 02/05 Desa Bantan Tengah	2017
17	ROTI BAKAR	TRI PUTRI JAYA	EDI SUKARMAN	0520001286091 7	Jl. Teluk Odan desa teluk papal kec.bantan	2017
18	RUMAH MAKAN	RUMAH MAKAN TERAS BANTAN SALAMUN	SALAMUN	0510001314091 7	Jl. Gajah mada RT/RW 01/04 desa bantan kec.bantan	2017
19	MAKANAN RINGAN	KAMELLIYA	TARMUJI	0510001802111 9	Jl. Kartini, desa berancah, kec.bantan	2019
20	KERIPIK TEMPE	HOME INDUSTRY "NENENG"	WARTI NINGSIH	0510001801111 9	Jl. Tambak kejo, desa jangkang Kec. Bantan	2019
21	PISANG SALAI DAN KACANG TOJIN	USAHA KELUARGA MBAH EDOK	SUTRISNO	0510001804111 9	Jl. Budi daya RT/RW 001/005, desa mentayan, Kec. Bantan	2019
22	KUE BASAH DAN KERING	USAHA BERKAT BERSAMA		0520001799111 9	Jl. Parit tiung desa jangkang, kec.bantan	2019
23	KERUPUK TERASI	KERUPUK TERASI IBU TUNGGAL	ASIAH	0510001803111 9	Jl. Jangkang RT/RW 01/04 Desa Jangkang Kec. Bantan	2019
24	OLAHAN IKAN	PUTRI MANDIRI DELUK	ROMLAH	0503001800111 9	Desa deluk, kec.bantan	2019

25	ANEKA CEMILAN BIJI GETAH	DEWRA PRODUK	DEWI MALINDA,S.P d	05200021931220	Jl. Soekarno Hatta RT/RW 003/008 Desa Berancah Kec. Bantan	2020
26	LEMPUK DURIAN	LEMPUK DURIAN "BANG REHAN"	MUHAMMAD ARIHANANT O	52000021931010	Jl. KH. Dewantara RT/RW 001/006 Desa Selatbaru Kec. Bantan	2020
27	MAKANAN	DAPUR VADILA	ARIF JOHARI	05200021931220	Jl. Padang Permai RT/RW 002/002 Desa Mentayan Kec. Bantan	2020
28	KERIPIK UBI	KERIPIK UBI "RITA MANIS"	WAHID	05100021891220	Jl. Parit Jawa RT/RW 002/004 Desa muntai barat Kec. Bantan	2020
29	LEMPUK DURIAN	LEMPUK DURIAN "BANG REHAN"	MUHAMsMA D ARIHANANT O	52000021931010	Jl. KH. Dewantara RT/RW 001/006 Desa Selatbaru Kec. Bantan	2020
30	KERUPUK & KERIPIK	KIYARIN SNACK PD	MUHAMMAD SUPRAPTO	05100023621021	Jl. H. Sulaiman, Kel. Berancah, Kec. Bantan	2021
31	MADU	MADU KELULUT & LEBAH HALIMI	MUHAMMAD HALIMI	05120023641021	Jl. Darat Limau, Kel. Kembung Luar, Kec. Bantan	2021
32	KERIPIK	NOR BAROKAH	NURHAYATI	05100023631021	Jl. Pembangunan, Desa Pambang Pesisir, Kec. Bantan	2021

Source : Regency Cooperative and SME Service Document Bengkalis .

Based on the data above number of MSMEs that own there are 32 halal labels out of 712 MSMEs, p That showing that there are 680 MSMEs that haven't own halal label on the product .

Mechanism or process of occurrence application chain halal supply to District MSMEs Bantan because very pressing market needs will exist halal business , which is the thing This depend to place sales reach _ wide, plus Again buyer or consumer majority religious Muslim so chain Halal supplies are necessarily applied

As for factors _ it happened application chain Halal supplies include :

1. Need public will halal products.
2. There is competition will the same product.
3. Creativity or new innovation. _
4. Awareness will comfort, security, and safety in society.

Stage beginning of the implementation process chain supply halal is appraised beliefs, limitations , opportunities, and awareness _ of the organization. Based on studies through interviews and observations

in the field with existing MSMEs have and have not have product halal certificate , below factors application integrity :

1. Trust

Represents things that exist in existing MSMEs' own Halal certificates are :

- a. Own trust full consumer Good Muslim or even non-Muslim.
- b. Own excellence separately in competition.
- c. Freedom in promote the product everywhere.

2. Limitations

- a. Amount There are very few halal-certified products.
- b. Valid time the certificate is only two years old just
- c. Cost of submitting certification Enough big.
- d. certification process is quite long.
- e. Taste of product No can influence halal certificate.
- f. awareness of competing weak society _ for halal certification.
- g. Understanding the law about must lack of certification

3. Chance

- a. With existing trust you have a producer from consumers, this can help the producer easily develop his business.
- b. With own uniqueness in competing producer easier
- c. interesting customer Good Muslim nor non-Muslim. With wide market potential producers more easily enter the global halal market.

4. Awareness

lack of awareness and understanding law public about halal certification makes the public Lots No care about halal certification.

Application *Supply Chain* in the District area Bantan Already In accordance with Sharia

As is known to sub-district MSMEs Bantan totaling 71 2 MSMEs, since in 2013-2021 there were 34 MSMEs in the Regency Bengkalis already _ own halal stratification, which operates in the field culinary. For MSMEs that have their halal certification in the District Bantan totaling 32 products, then For application *supply caching* for MSMEs in the District Bantan Already in accordance with shari'ah, p This because publishing Halal certification requires took a very long time and was also processed by the Indonesian Ulema Council (MUI).

CONCLUSION

Based on research that has been written do it in 36 MSMEs that haven't yet had and have owned the product's halal certificate, conclusions can be drawn

1. The implementation of accounting in MSMEs in Bantan District is still very lacking.
2. The implementation of the halal *supply chain* for MSMEs in Bantan District is still very lacking.
3. The implementation of a halal *supply chain* is in accordance with sharia

Suggestion

1. Micro businesses small and medium specifically producing food, are expected To make reports financial and consistently carry out system halal guarantees during the production process at the company until the consumer.
2. The Bengkalis Regency cooperative and SME department is expected to hold a training seminar on the importance of halal labels and an accounting recording system for products processed and marketed.
3. For study Next, hopefully, study with Cooperatives should provide training for MSMEs to make accounting reports and provide education about the importance of halal products

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