

Research Article

Increase in Turnover of Culinary SMEs in Malang City after Halal Certification

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Abstract: SMEs face several challenges in designing their market strategies with halal certification as a key factor in improving product performance. This study aims to explore the impact of halal certification on the sales of SMEs in the food and beverage sector in Malang. Data was obtained from 100 SMEs producers through interviews and online questionnaires. Research methods include multiple linear regression analysis and paired sample t-tests. Multiple linear regression was used to assess the relationship between halal certification and revenue, while the paired sample t-test compared revenue before and after halal certification. The success of this study is indicated by the significant and positive effect of halal certification on SMEs, which shows an increase in turnover of 22.2%. In addition, indicators such as business capital, length of business, working time, and promotion also significantly affect business turnover. Thus, this study provides a comprehensive understanding of the financial benefits SMEs can obtain in the food and beverage industry through halal certification.

Keywords: Turnover, SMEs, halal certification

INTRODUCTION

The existing SMEs (Micro, Small, and Medium Enterprises) sector in Malang City like many other cities has an important role in the local economy. Various types of MSME sectors in Malang City include food and beverages, crafts, creative industries, agriculture, as well as services. The development of MSMEs in a larger scope can promote entrepreneurship education to advance the economy in the country's economic growth (Halim, 2020). MSMEs in Malang City have the potential to be the driving force of the local economy and create jobs. With the right support from the government and various other policymakers, MSMEs can continue to grow and contribute to increased economic growth.

Table 1

Number of culinary micro, small, and enterprises (SMEs) in Malang City

Subdistricts in Malang City	Number of Culinary Micro, Small and Medium Enterprises (MSMEs) by Subdistrict in Malang City (Unit)	
	2021	2022
Kedungkandang	2193	2329
Sukun	2681	2691
Klojen	2153	2159
Blimbing	3150	3164

Subdistricts in Malang City	Number of Culinary Micro, Small and Medium Enterprises (MSMEs) by Subdistrict in Malang City (Unit)	
	2021	2022
Lowokwaru	4781	5440
	14958	15783

Source: Malang City Cooperative, Industry, and Trade Office

Based on Table 2, it is recorded that the positive development data of the culinary MSME sector circulating in several sub-districts of Malang City has a significant number which has increased in the 2021-2022 timeframe by 8.25% (Dinas Koperasi, Perindustrian, dan Perdagangan Kota Malang, 2022). The culinary MSME sector facing market competition must get aspects of credibility from its consumers, especially Muslim consumers. This makes a great opportunity for a product that is declared halal or not to be known through halal certification with a thorough inspection of the product which includes stages from raw materials to the production process to the final product (Faridah, 2019).

The Halal Product Guarantee Agency (BPJH) has issued mandatory halal certification with legal legitimacy through UU. No. 33 of 2004 concerning Halal Product Guarantee (UUU-JPH). This is an obligation of Muslim consumers to make a belief in what they consume so that there is no appearance of something that is *syubhat* by what is stated in the Al-Quran and Sunnah of the prophet (Khairunnisa et al., 2020). From the context of a country with a majority Muslim population such as Indonesia, halal certification has a central role to ensure that Islamic principles are used as a basis for products circulating in the market. The involvement of an MSME in the halal certification process is an important aspect of the Indonesian economic system because it will have significant business potential, especially for the welfare of the community.

Halal MSMEs are also present as one of the crucial sectors in Malang City, with this being able to become an attractive potential for products that have halal certification for Muslim consumers. A strong relationship with consumers is a major indicator of MSME actors, with the certainty that halal-labeled products can be an indicator that can build consumer confidence (Borzooei & Asgari, 2013). Amid increasingly fierce industrial competition, companies need to have the ability to innovate continuously to be able to identify sources of excellence that are sustainable long-term with one of them using halal certification (Salindal et al., 2018).

This study uses the perspective of Islamic production theory according to Ibn Khaldun, which makes halal certification indicators the main object that can affect the increase of a company's revenue. Islamic production theory is a general concept commonly used in the perspective of Islamic economics, but also found in some literature in certain scientific fields, especially in management, psychology, and various other disciplines. In the field of business and management, Islamic production objectives refer to the extent to which organizations or individuals achieve a level of utility and economic welfare with the profits they generate. This reliability makes the level of effectiveness, which can be seen from the extent to which the results achieved are in line with the goals set, taking into account various aspects of the resources used (Kustiawan et al., 2022). Organizations that effectively apply production theory tend to have positive results when using minimum costs and efforts with assumptions relevant to Islamic ideology.

According to (Zainuddin et al., 2019) the effectiveness of halal certification and halal labeling is a variable that significantly affects the performance of the supply chain which of course makes a company experience an increase in profits or terms of turnover.

In research (Salindal et al., 2018) shows that the halal certificate variable has a significant effect affecting company performance in the Philippines. This achievement is measured using Return on Sales (ROS), Return on Asset (ROA), company profitability, and cash flow from investment. In research (Khairunnisa et al., 2020) shows that the existence of halal certification has a beneficial effect on the income of food and beverage MSMEs in Bogor Regency. That halal certification and halal labeling managed by the POM Agency is the right thing for the community to become a variable that provides legal guarantees and protection (Hasan, 2014). In other studies (Arieftiara et al., 2022) interpret that company performance will increase and profit with the halal certification variable which is a commitment to the food and beverage industry in terms of promotion and branding of sharia-principled products or according to Islamic provisions.

This research aims to investigate the effect before and after having a halal certification on the turnover of MSMEs in Malang City. Malang City has great potential with every year MSMEs experiencing a massive increase in the MSME sector, especially in the culinary sector. In some of the previously mentioned studies, there is still no optimization of halal certification in MSMEs that uses aspects of effectiveness theory in terms of theoretical fulfillment, still focusing on demand and consumer theory. Therefore, the research analyses the effectiveness theory of the existence of halal certification being able to increase the turnover of MSMEs and how the factors that influence the variable increase in turnover from the perspective of post-halal certification in Malang City.

LITERATURE REVIEW

Three main components contribute to the production process, according to Ibn Khaldun: 1. Labour: people who act as the main actors in the production process, producing goods and services by using their physical abilities and knowledge. 2. Capital: Facilities and infrastructure that support the production process, such as money, raw materials, and working tools. 3. Population: Factors that encourage people to carry out production. According to Ibn Khaldun, the factors that influence this population are needs, wants, and opportunities (Zainal et al., 2018).

The economic principles that Ibn Khaldun has put forward can guide all Muslim economists in the world. Including regarding halal certification in a business. Although at the time of Ibn Khaldun's life, halal certification had not yet been published and appeared, the roots of thought regarding Islamic economic principles and their application are still relevant today. The presence of halal certification can become a feature or attribute for the implementation of Ibn Khaldun's rationale regarding Islamic production activities to reach the effectiveness of high results.

Halal has a special meaning for using and doing everything apart from the element of harm and this Muslim command to consume halal things is stated in the book of the Qur'an (Khairunnisa et al., 2020). This makes guidelines for carrying out everything for Muslims around the world. The regulation of Law No.33 of 2014 makes a legal umbrella for business actors to make an aspect regarding the guarantee of provisions and guidelines so as not to get out of the substance of the halal product procedure (Faun Maharany, 2021). This law can present halal product guarantees in terms of trust in Islamic law to protect the consumer rights of its citizens, especially Muslims who are the largest majority of consumers in Indonesia (Fajaruddin, 2018).

Halal certification has several procedures systematically which start from the initial process for fulfilling administration, auditing and the next step is a complete review

by the competent authority, namely MUI (Bernik et al., 2019). According to (Ulfin et al., 2022) the first stage to obtain halal certification is carried out from the process of selecting raw materials for production, processing, and applying halal provisions with the next step being assistance in data collection of related umkm regarding the administration of halal certification forms to obtain a halal label as an indicator of its success.

Turnover is an upper indicator in business that determines and influences the profit aspect of the business and the production aspect of a company's product (Ismail, 2021). It can be seen that turnover is a very important concept in finance and business. According to (Wijaya et al., 2019) turnover is the main indicator of increased sales so it makes company management systematic to be more detailed about product efficiency and market share expansion.

METHOD

The research method applied is number-based or quantitative research. This type of research focuses on collecting data in the form of numbers, statistics, and other quantitative data. The purpose of quantitative research is to measure, understand, and analyze the relationship between variables in a population or sample. In research (Mulyadi, 2019) explains that a quantitative approach is intended to be able to determine how the influence or correlation of independent variables on dependent variables. The population and samples that will be focused on for this research are culinary SMEs in Malang City that have halal certification. This study uses a non-probability sampling method which is purposive sampling or deliberate sampling. In determining the sample, it was selected from the Slovin formula method to get a sample of around 100 km spread across Malang City. The use of the solving formula according to (Sugiyono, 2019) is a method for finding the sample formulation to be studied with a sig level. 0,05.

The data used in this study comes directly from the source and is included in the primary data category. According to (Suryani, 2015) primary data is a data source that is collected directly by researchers. Primary data was obtained using direct interview techniques and filling out questionnaires to MSME actors. This research applies descriptive analysis to describe and describe the data collected without the intention of making conclusions. According to (Suryani, 2015) quantitative research, there are two analytical techniques used, namely descriptive and inferential statistics. Descriptive analysis identifies the characteristics of respondents as MSME actors and the characteristics of the business being run by providing an overview of the factual situation. Multiple linear regression analysis and paired sample t-tests are also used as other analytical tools.

RESULTS

Respondent Characteristics

Figure 1

Respondent Characteristic



Source: Primary data, processed (2024)

This study involved the analysis of 100 food and beverage MSME producers who have obtained Halal certification in Malang City. The participants were classified according to gender, age, and education level. Figure 1 shows that the majority of the business owners were female, 65 or 65 percent and 98 percent were Muslim. The average age of business owners was between 20 and 40 years old, with 31 percent between 33 and 38 years old. Most, or 54 percent of the total, had completed upper secondary education.

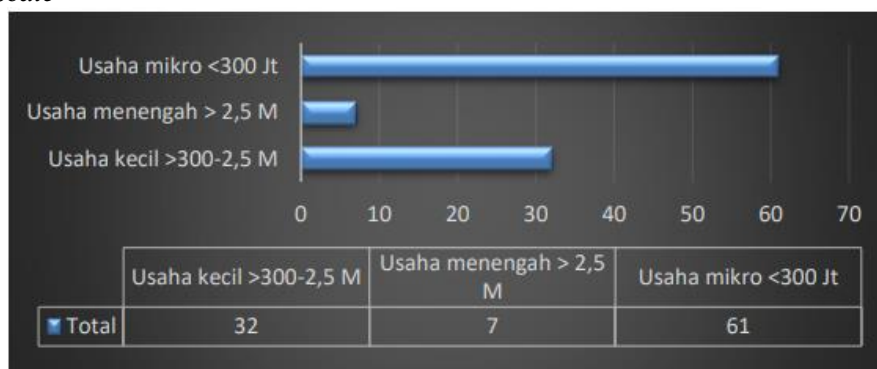
Business Characteristics

Business Category

The division of business categories is based on average annual turnover income. Figure 2 shows the results of the study that 61 percent of business owners run micro-scale businesses, with an average annual turnover of less than 300 million rupiah. Small-scale businesses have an annual turnover income of more than 300 million rupiahs but less than 2.5 billion rupiahs, with a total of 32 businesses or 32%. Meanwhile, medium-sized businesses have an annual turnover income of more than IDR 2.5 billion, with a total of 7 businesses or 7%.

Figure 2

Business Scale



Business Type

Figure 3
Business Type

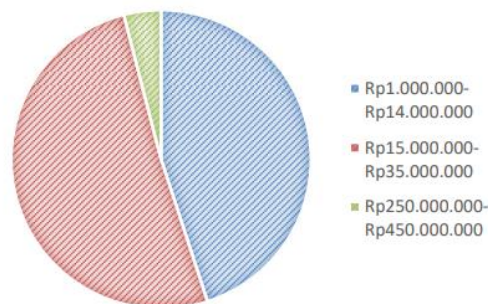


Source: Primary data, processed (2024)

MSME actors do business in a variety of food and beverage products. In Figure 3, the results show that cakes and bread (food) accounted for the majority of respondents' businesses, as many as 79 businesses, or 79 percent of the total businesses. Other businesses, such as juice drinks, ice cream, and coffee are only about 12% of the total respondents.

Business Capital

Figure 4
Business Capital

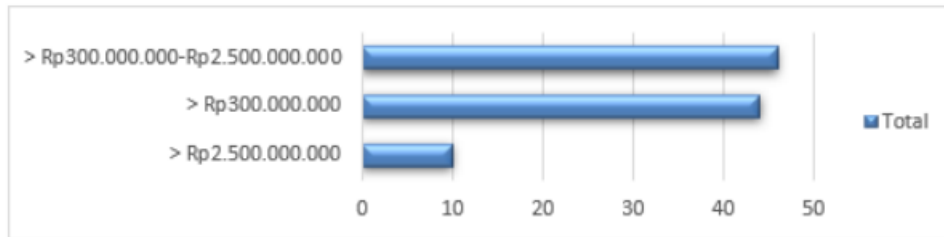


Source: Primary data, processed (2024)

MSMEs in Malang City show significant variation in working capital. Based on the data shown in Figure 5, micro-enterprises require a minimum capital of IDR 1 million and a maximum capital of IDR 14 million. Small enterprises require an average capital of IDR 15-35 million, and medium-scale enterprises require an average capital in the range of IDR 240 to 450 million. Working capital is affected by the sale of goods to consumers. Short-term investments include raw material costs, labor wages, electricity and water costs, transportation, and other company operational costs.

Turnover

Figure 5
Turnover



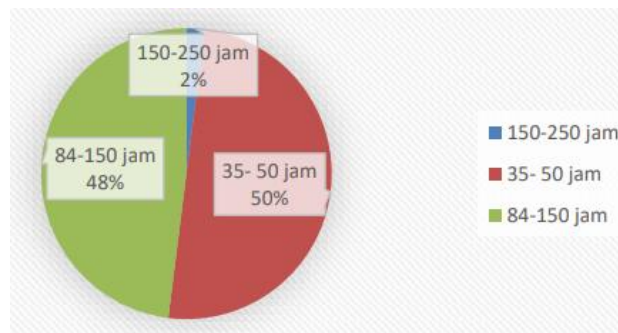
Source: Primary data, processed (2024)

The turnover of each business varies greatly, as shown by the research results presented in the figure above. The average turnover of the respondents was mostly between IDR300 million and IDR2.5 billion per year. Other respondents also chose a turnover of around IDR 300 million per year in the range of 44 businesses run. As for the turnover recorded with the least respondents is > 2.5 billion, only about 10 businesses.

Working hours

Working time is the duration used by business people to transact goods or services to achieve profits. According to Firdausa (2012), extending working hours can increase the chances of increasing sales turnover for a business.

Figure 6
Working Hours

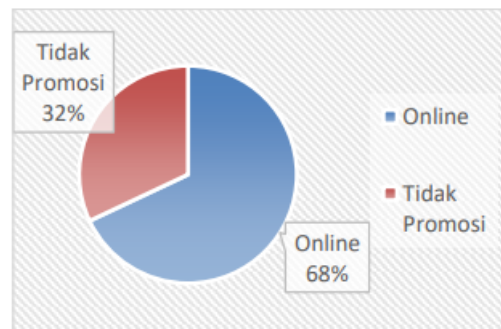


Source: Primary data, processed (2024)

According to the research findings, the length of operational labor hours in respondents' businesses is around 35-50 hours per week. This also shows the level of competitiveness in the businesses where it can be seen in the visual image above that most of the businesses run by the respondents are around 35-50 hours per week at 50%. Some businesses operate in the time range between 84 to less than 150 hours, reaching 48% of the total respondents. A small number of respondents also run their businesses for 150 to less than 250 hours, accounting for 2%.

Promotion

Figure 7
Promotion

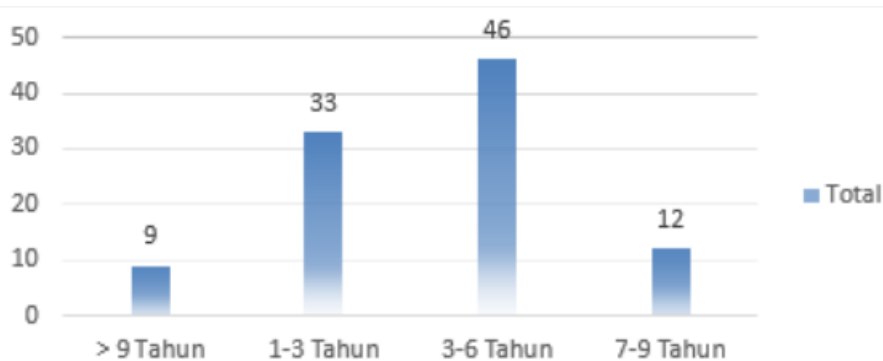


From the data listed in Figure 8, the majority of respondents, 68% of the total, use social media and advertising as promotional tools by spreading brochures to reach consumers widely. It is known that some respondents as much as 32% do not carry out promotions and only carry out traditional buying and selling activities but some of them are also promoted indirectly through social media by content creators in the culinary field.

Length of business

The majority of business actors run their businesses for a period of 3 to 6 years, namely 46% of the total respondent businesses. Then the business that is run in the span of 1 to 3 years is 33%. A small proportion of respondents run their businesses within 7-9 years, around 12%, and more than 9 years, around 9%. The businesses run by business actors in this study are classified by the youngest age starting from 3 years to more than 9 years.

Figure 8
Length of business



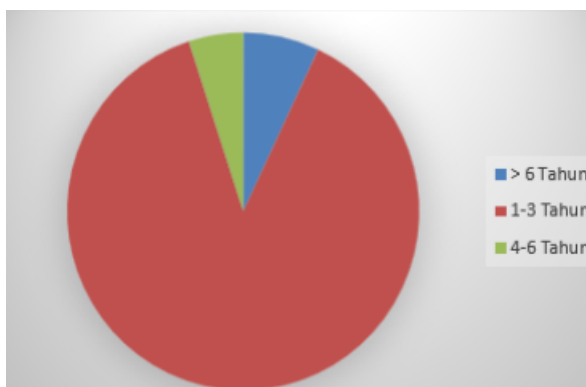
Source: Primary data, processed (2024)

Certification Halal

Length of Ownership

According to the research results in Figure 10, most of the people who answered had had a halal certificate for 1 to 3 years there were 88 people or 88%. The number of people who have had a halal certificate for more than 6 years is 7 people or 7%. The number of people or entrepreneurs who have a halal certificate for 4 to 6 years is 5.5%.

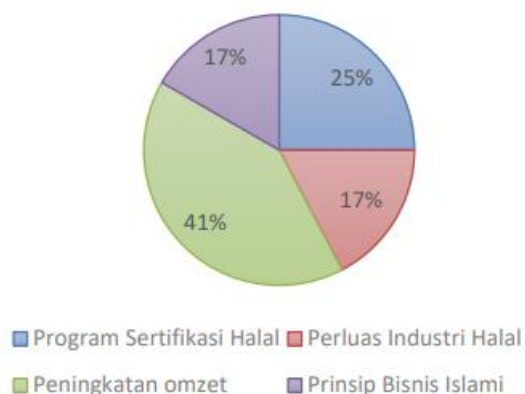
Figure 9
Length of Ownership



1. Reason for Ownership

Most respondents, as many as 41%, stated that halal certification can indirectly increase sales. Then, as many as 17% stated that halal certification can improve the marketing of halal industrial products and Islamic business principles. Most respondents also stated that they have a halal certificate because there is a free halal certification program as much as 25%.

Figure 10
Reason for Ownership

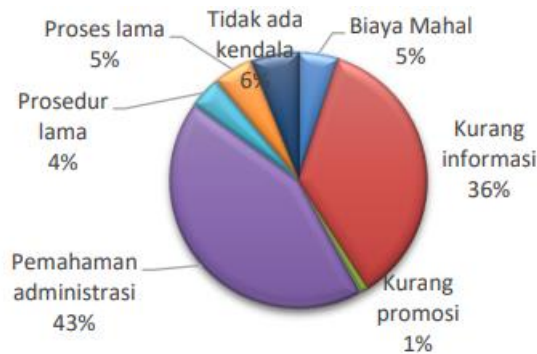


Source: Primary data, processed (2024)

Ownership constraints

Based on the findings of the researchers, various respondents have various obstacles as shown by the visual Figure 12. Most of the obstacles faced by respondents to have halal certification are administrative understanding in submitting halal certification documents around 43%. This aspect is also supported by the substance that 36% of respondents chose lack of information in the implementation of applying for halal certification. Expensive costs are also a vital obstacle for business actors to apply for this program around 5%. The aspects that become other obstacles are procedures that seem long and the process of issuing halal certification around 4% and 5%. There are even respondents who feel they have no obstacles because they have been accepted as complete by the relevant parties around 6%.

Figure 11
Ownership Constraints



Source: Primary data, processed (2024)

Turnover development of culinary MSMEs after having Halal Certification in Malang City

Table 2
Paired Sample Test Results

Period	Average turnover of MSMEs (IDR/year)			
	Average	Minimum	Maximum	Standard Deviation
Before halal certification	733.900.000	200.000.000	2.000.000.000	527.383.277
After halal certification	955.970.000	300.000.000	2.500.000.000	728.080.934
Value difference	222.070.000	100.000.000	500.000.000	200.697.657
Percentage Improvement			22,2%	
Significant (2-tailed)			0,000	

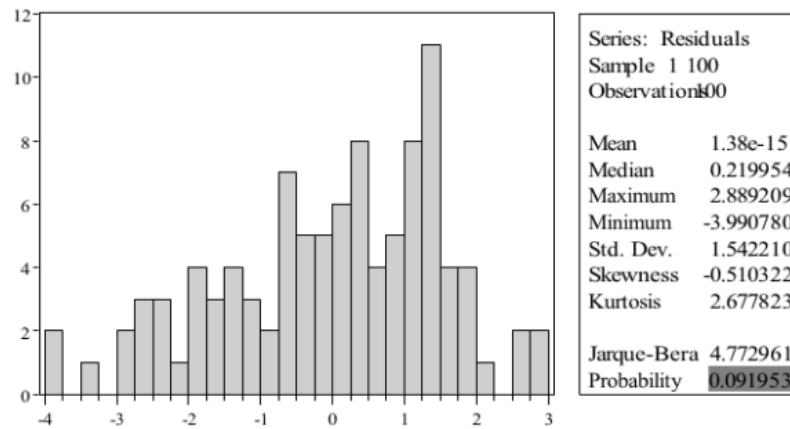
Source: Primary data, processed (2024)

From Table 2, it can be seen that there is a difference in average sales of 222 million rupiahs between before and after obtaining a halal certificate. This indicates that the average sales after obtaining a halal certificate are higher than before. The paired sample t-test results show significance, as the significance value (2-tailed) is 0.000, which is less than 0.05. Before receiving a halal certificate, the average sales of MSMEs were IDR 733,900,000, but after receiving a halal certificate the average sales rose to IDR 955,970,000 with an increase of 22.2%.

The results show that having a halal certificate can increase sales because it gives confidence to customers who pay attention to halal aspects when choosing products. This can cause demand for halal-certified products to increase, open new markets, improve brand reputation and image, and help businesses comply with relevant regulations and laws. If you look at the current market trend after experiencing a pandemic, people tend to be more careful in their consumption attitudes. This research study can also show that marketing strategies centered on product halalness are very effective. The use of halal certification in marketing campaigns and branding can increase the attractiveness of products for consumers who pay attention to halal aspects. In addition, halal labeling can help products stand out on store shelves and increase customer confidence. In other words, halal certification can be an important component in increasing the sales and profits of MSMEs.

Classical Assumption Test Results

Figure 12
Normality Test Results



Source: Primary data, processed (2024)

The normality test aims to verify whether the standardized residual values in the regression model have a normal distribution. If the data points follow the diagonal line, it indicates that the residual values are normally distributed. This is the way to perform a normality test. The study results above show the Jarque-Bera probability value of 0.091 is greater than 0.05. So it is concluded that the residual data of the study fulfills the normal assumption.

Multicollinearity Test

Table 3
Multicollinearity test results

Variable	Coefficient Variance	Uncentered VIF	Centered VIF
C	28.92887	1167.167	NA
X1	1.829347	455.1926	1.051185
X2	2.530546	756.2307	1.156217
X3	1.513013	460.9848	1.121991
X4	0.028910	1.714638	1.093052

Source: Primary data, processed (2024)

The multicollinearity test aims to determine whether there is a high or perfect correlation between the independent variables in the regression model. There may be multicollinear symptoms in the study if there is a high correlation between the independent variables. In the multicollinearity test, the acceptable correlation value based on the VIF value is not more than 10. The multicollinearity test results show that the correlation between each variable is less than 2. Thus, it is concluded that there is no multicollinearity problem in the research variables.

Heteroscedasticity Test

Table 4
Heteroscedasticity Test

Heteroskedasticity Test: White			
F-statistic	1.773398	Prob. F (14,85)	0.0561
Obs*R-squared	22.60595	Prob. Chi-Square (14)	0.0670
Scaled explained SS	17.11537	Prob. Chi-Square (14)	0.2501

Source: Primary data, processed (2024)

The heteroscedasticity test is conducted to evaluate whether there is a violation of classical assumptions. Heteroscedasticity occurs when the residual variation is not consistent across each observation in the regression model. One of the prerequisites for a regression model is the absence of heteroscedasticity. If the probability value is less than 0.05, then there is an indication of heteroscedasticity in the research model. Conversely, if the probability value is more than 0.05, then there is no indication of heteroscedasticity. The results of the heteroscedasticity test using the White test method show that the probability value of 0.067 is greater than 0.05. Therefore, it can be concluded that there are no signs of heteroscedasticity in the research model.

Autocorrelation Test

Table 5
Autocorrelation Test

R-squared	0.057687	Mean dependent var	1.38E-15
Adjusted R-squared	-0.0031017	S.D. dependent var	1.542210
S.E. of regression	1.544603	Akaike info criterion	3.774841
Sum squared resid	221.8794	Schwarz criterion	3.957203
Log likelihood	-181.7420	Hannan-Quinn criter.	3.848646
F-statistic	0.948893	Durbin-Watson stat	1.968045
Prob (F-statistic)	0.464308		

Source: Primary data, processed (2024)

The autocorrelation test is the residual correlation between two observations in the regression model. In this analysis test, autocorrelation can be identified through the Durbin-Watson (d) value which reaches 1.960. If the decision-making value (d) is between d_u and $(4-d_u)$, then the null hypothesis is accepted, indicating that there is no autocorrelation. Based on the results of the table above, it is known that $(k'; N) = (4; 100)$ found the results of the d_l value = 1.592 & $d_u = 1.758$ as well as the value (d) of the regression model is 1.960. So, it can be concluded that in making decisions using the Durbin-Watson (d) value, namely $d_u < d < (4-d_u) = 1.782 < 1.968 < 2.241$, it can be stated that it fulfills the assumption that there is no autocorrelation in the model.

Multiple Linear Regression Analysis Results

Table 6

Estimation results of factors

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	2.297079	5.378556	2.427081	0.6703
Modal	3.149942	1.352533	2.328920	0.0220
Working Hours	3.732103	1.590769	2.346100	0.0210
Duration of business	0.353728	1.230046	0.287573	0.7743
Dummy Promotion	-0.310634	0.170030	-1.826931	0.0709
R-squared	0.728529	Mean dependent var		16.41000
Adjusted R-squared	0.791836	S.D. dependent var		1.652027
S.E. of regression	1.574342	Akaike info criterion		3.794259
Sum squared resid	235.4626	Schwarz criterion		3.924518
Log likelihood	-184.7130	Hannan-Quinn criter.		3.846977
F-statistic	3.502787	Durbin-Watson stat		2.389399
Prob (F-statistic)	0.010318			

Source: Primary data, processed (2024)

Table 6 shows the results of the significance test and model estimation of the F statistical probability value of 0.01. If the F statistical probability value is less than 0.05, it indicates a significant influence between the independent variable and the dependent variable. This indicates that there is a significant relationship between the variables of business capital, working time, business age, and promotion (dummy variable) with sales. Variables outside the model under study accounted for the rest of the total variance, with an Adjusted R-squared value of 79% of the estimation results.

DISCUSSION

The Effect of Working Capital on Turnover

Working capital is the source of funds used in business operations. Working capital can be in the form of cash, receivables, or available goods. Sufficient working capital will help the business. Working capital can increase production, better fulfill customer demand, and increase business turnover sales. The results of this study are consistent with previous findings and support the hypothesis proposed by (Mumtaza & Firah, 2023), that the variable availability of working capital affects MSME income. According to (Irawaty et al., 2023) working capital is a very important variable to increase sales turnover if allocated effectively. The multiple regression estimation results in this study show that the working capital variable has a positive impact on the model and has a coefficient of 3.14, which means that every increase in the average working capital of IDR 1 million will contribute to an increase in the average turnover of MSMEs by IDR 3.14 units per month.

The Effect of Working Hours on Income

Businesses should consider ideal working hours to increase their revenue to maximize profits. The effect of working hours on revenue depends on many factors, such as business type, business scale, economic conditions, business policies, and employee motivation. Longer working hours can help customers get better service, which means more customers and more sales. The results of this study are consistent with previous

findings and support the hypothesis proposed by (Haryana, 2023), that the working time variable has a significant and positive effect on business turnover. According to (Wardiningsih, 2021) longer operational working hours can effectively increase the service capacity of the number of business orders. The multiple regression estimation results in this study show that the coefficient of 3.73 of the variable number of working hours has a significant positive impact on the model, proven at the 5% significance level. This means that every increase of one hour on average will have an impact on increasing the average turnover of MSMEs by 3.73 units of rupiah per month.

The Effect of Length of Business on Income

Business duration can affect business turnover, both positively and negatively. Several factors determine the effect of business duration on revenue, such as the business's ability to adapt to change, innovation, and operational efficiency. To remain competitive in the market, a company must continue to innovate and adapt to changes to improve its operational efficiency by utilizing business experience. The length of business can make customers trust the company more. Companies that have been around for a long time and are known for their good reputation are usually more trustworthy to customers. This can increase sales and profits. The results of this study are consistent with previous findings and support the hypothesis proposed by (Haryana, 2023) that the variable length of business has a significant and positive effect on business turnover. According to (Dianasari & Yasa, 2023) the selection of a strategic business location will be able to attract maximum consumers with high profitability. The results of multiple regression estimation in this study show that the coefficient 0.35 of the variable length of business has a significant positive impact on the model, proven at the 5% significance level. This means that an increase in the average business age by 1 year will contribute to an increase in the average turnover of MSMEs by 0.35 units of rupiah per month, assuming all other factors remain constant.

CONCLUSION

Based on the results of a research study that has been conducted with the main objective of investigating the effect before and after having halal certification on the turnover of MSMEs in Malang City. It is motivated by the great potential of Malang City that every year MSMEs experience a massive increase, especially in the culinary field. Researchers found the results of the number of sales before and after halal certification were different, according to the results of the paired sample t-test estimation. In other words, the average sales after obtaining halal certification are higher than the average sales before halal certification. However, small and medium-scale enterprises (MSMEs) face many challenges in obtaining halal certification involving high costs, complicated paperwork processes, certificates that have a short validity period, and the existence of brokers with high wages. Other variables that influence the increase in business turnover after obtaining halal certification include capital, business period, working hours, and promotion. Capital, business period, and working hours have a significant and positive influence on turnover. However, promotion has a significant impact with a negative direction on MSME turnover.

From the analysis and conclusions obtained in this study, the authors can suggest, namely: 1) Government institutions. The government institutions in question are the Malang City Government and the Malang City branch of the Indonesian Ulema Council

(MUI). MSME actors expect the program to reduce the cost of issuing halal certifications, an easier document processing process, and an extension of the validity period of the halal certificate to provide benefits for MSME actors. 2) MSME actors. MSME players are expected to have awareness of the halalness and hygiene of food and beverage processing products that will be traded by the public. If MSME players have an understanding of product halal certification, this can increase sales turnover from the level of consumer confidence.

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