



ANALYSIS OF HALAL INDUSTRY BUSINESS MANAGEMENT FROM AN ISLAMIC ECONOMIC PERSPECTIVE AMONG MSMEs IN GORONTALO CITY

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ABSTRACT

The halal industry has increasingly positioned itself as a strategic component of the global economy, reflecting its transformation from a strictly religious concept into a driver of sustainable economic development. As the nation with the world's largest Muslim population, Indonesia holds significant potential to become a leading actor in the global halal ecosystem. Nevertheless, a substantial gap remains between domestic consumption needs and production capacity, particularly within the Micro, Small, and Medium Enterprises (MSMEs) sector, which constitutes the backbone of the national economy. In Gorontalo City, where the majority of the population is Muslim, opportunities to strengthen the halal industry are considerable. However, the implementation of halal business management practices among MSMEs remains limited and inconsistent. This study seeks to analyze how halal business management is practiced within MSMEs in Gorontalo City. Employing a qualitative research design, the study uses in-depth field observations to examine managerial activities. The findings indicate that the application of halal business management is still partial and has not yet evolved into an integrated managerial system. Although core management function like planning, organizing, implementing, and controlling are present, they are carried out in a rudimentary manner and are not fully aligned with sharia principles that should fundamentally guide halal business operations. These results underscore the need for structured capacity-building initiatives, clearer operational guidelines, and stronger institutional support to enhance the integration of halal management practices within MSMEs, thereby strengthening their contribution to the broader development of the halal industry.

Keywords: Management; Business halal; MSMEs

1. INTRODUCTION

The halal industry has evolved into a significant global economic phenomenon over the past two decades, transcending the mere fulfillment of religious obligations and becoming a

strategic economic sector with a steadily expanding market value. Azam and Abdullah note that the global halal industry is estimated to be worth USD 2.3 trillion annually (excluding Islamic finance) and is considered one of the fastest-growing markets in the world.¹ This exponential growth is driven by three key factors: first, the global Muslim population, which has reached 1.8 billion people with an annual growth rate of 1.8 percent; second, the economic development and significant increase in purchasing power among Muslim communities; and third, the emergence of potential halal markets in non-Muslim countries.²

Indonesia, as the country with the world's largest Muslim population amounting to 231 million people or 86.7 percent of its total population holds a uniquely strategic position within the global halal industry landscape. According to the *State of the Global Islamic Economy Report 2022*, Indonesia ranks fourth in the global Islamic economic index, supported by an exceptionally large domestic market for halal products and services.³ However, a paradox arises when this enormous demographic potential has not yet translated into dominance in global halal production and exports. Hasyim highlights that although Indonesia is the world's largest consumer of halal products—with spending reaching USD 170 billion in the halal food sector alone—its position as a producer remains at 10th globally, trailing behind countries such as Malaysia, the United Arab Emirates, and Thailand.⁴

In the national context, Micro, Small, and Medium Enterprises (MSMEs) play a central role in Indonesia's economy, contributing 61.07 percent to the national Gross Domestic Product (GDP) and absorbing a significant proportion of the workforce. The MSME sector accounts for approximately 60 percent of the country's GDP and serves as the backbone of the people's economy, demonstrating strong resilience in the face of various economic crises.⁵ The issue of halal certification for MSMEs in Indonesia is not merely an administrative or procedural matter, but rather reflects a systemic complexity involving regulatory dimensions, institutional capacity, halal literacy, and the overall supporting ecosystem of the halal industry.

In the specific context of developing a halal industry based on MSMEs, issues related to business management have become a critical concern that has not yet received adequate attention in academic literature. One study empirically demonstrated, using Structural Equation Modeling (SEM), that halal culinary certification, compliance with halal practices, and halal quality assurance practices have a significant and positive influence on improving the operational performance of MSME businesses, which in turn has been shown to significantly enhance their financial performance.⁶ These findings affirm that investing in a comprehensive halal ecosystem not only fulfills sharia obligations but also serves as a strategic driver for the sustainability and financial performance of MSMEs. Other studies have identified that the factors influencing the productivity and competitiveness of halal MSMEs include access to technology, government

¹ Md. Siddique E Azam and Moha Asri Abdullah, "Global Halal Industry: Realities and Opportunity," *IJIBE (International Journal of Islamic Business Ethics)* 5, no. 1 (2020): 47–59, doi:<http://dx.doi.org/10.30659/ijibe.5.1.47-59>.

² *Ibid.*, 48–49.

³ Syahrudin Kadir and Hassan Alaaraj, "Accelerating The Halal Industry Sector To Realize Indonesia As The World Halal Center," *Elqish: Journal Islamic Od Economics* 3, no. 1 (2023): 45–60, <http://jurnal.ut.ac.id/index.php/elqish/article/view/5969/1623>.

⁴ Hasyim, "Peluang Dan Tantangan Industri Halal Di Indonesia," 658.

⁵ Bernadhetta Vivi Kristiana, Anita Indrasari, and Ida Giyanti, "Halal Supply Chain Management Dalam Optimalisasi Penerapan Sertifikasi Halal UMKM.," *Performa* 19, no. 2 (2020): 113–20, doi:[10.20961/performa.19.2.46379](https://doi.org/10.20961/performa.19.2.46379).

⁶ Muhammad Alfarizi, "Peran Sertifikasi Halal Dan Kepatuhan Praktik Halal Terhadap Kinerja Bisnis Berkelanjutan: Investigasi Pemodelan Empiris Sektor UMKM Kuliner Nusantara," *Harmoni : Jurnal Multikultural & Multireligius* 22, no. 1 (2023): 93–116, doi:<https://doi.org/10.32488/harmoni.v1i22.654>.

policies, market demand, industry collaboration, and compliance with halal standards all of which require an integrated and comprehensive business management strategy.⁷

The specific challenges encountered by MSMEs within Indonesia's local context exhibit significant variation across regions, reflecting the geographic, cultural, and structural complexities associated with the implementation of halal industry policies. The main obstacles include limited quotas for free halal certification facilities, uneven levels of legal awareness, certification costs, and the impacts of the COVID-19 pandemic, which have constrained economic activities and reduced business turnover.⁸ A similar condition is found in other studies, which reveal that the main barriers to the implementation of halal certification include the lack of socialization regarding certification procedures, limited legal awareness among both consumers and producers, and the procedural complexity that poses challenges for MSMEs with low levels of literacy.⁹

Gorontalo City, as one of the developing regions in Eastern Indonesia, has significant potential to become a community-based halal industry hub. As an area where more than 90 percent of the population is Muslim¹⁰, the demand for halal products continues to rise, both in terms of domestic consumption and export potential to the Middle East and Southeast Asia. Nevertheless, there is still a limited number of studies that specifically examine the management of the halal industry at the MSME level from an Islamic economic perspective in this region. Therefore, this research is crucial to empirically, systematically, and theoretically analyze the management of the halal industry in Gorontalo City, with particular emphasis on the application of Islamic values in business management, supply chain practices, and market development strategies.

Gorontalo City holds substantial potential for developing its halal industry, as it hosts a large number of food and beverage MSMEs managed not only by the baby boomer generation but also by Generation Z and millennials. One of the most notable developments in today's global economy is the increasing accessibility of income-generating opportunities for people from all backgrounds, driven by rising levels of consumerism. This phenomenon has prompted the researcher to explore more deeply whether MSMEs in Gorontalo City truly understand the importance of halal business management for the sustainability and competitiveness of their enterprises.

2. METHODS

This study employs a qualitative approach using a field research design, aiming to understand phenomena in depth within their natural context. This approach is chosen because it allows the researcher to capture social realities holistically, particularly those related to the implementation of halal business management among micro, small, and medium enterprises (MSMEs). Field research provides opportunities for direct engagement with the environment under study, enabling the researcher to interact with informants and observe actual business

⁷ Danarti Hariani, "Peningkatan Produktivitas Dan Daya Saing UMKM Halal Food Indonesia," *Jurnal Ilmu Ekonomi Manajemen Dan Akuntansi MH Thamrin* 5, no. 2 (2024): 374–90, <https://journal.thamrin.ac.id/index.php/ileka/ar8cle/view/2335/2237>.

⁸ Salam, A, and Makhtum, "Implementasi Jaminan Produk Halal Melalui Sertifikasi Halal Pada Produk Makanan Dan Minuman UMKM Di Kabupaten Sampang,," 122.

⁹ Rosita et al., "Implementasi Sertifikasi Halal Pada Produk Makanan Dan Minuman Umkm Di Kecamatan Bantan Kabupaten Bengkalis,," 94.

¹⁰ Mashadi Mashadi and Wahidah Suryani, "Jaringan Islamisasi Gorontalo (Fenomena Keagamaan Dan Perkembangan Islam Di Gorontalo)," *Al-Ulum* 18, no. 2 (2018): 435–58, doi:10.30603/au.v18i2.555.

practices. Consequently, the data collected are not only descriptive but also reflective of the social, economic, and cultural conditions surrounding the research setting. Data validity in this study is ensured through triangulation techniques. Triangulation is applied by comparing data obtained from in-depth interviews, direct observations, and documentation to verify consistency and accuracy. In addition, information from different informants is cross-checked to strengthen the credibility of the findings. This approach ensures that the research conclusions are based on corroborated and reliable qualitative data.

The research is conducted in Gorontalo City, Gorontalo Province. The selection of this site is based on several strategic considerations. First, Gorontalo City possesses significant potential for the development of the halal industry. The majority of its population is Muslim, creating a high demand for halal products and services. Additionally, the city hosts a substantial number of MSMEs, particularly in the food and beverage sector, which is closely linked to halal requirements. Preliminary findings indicate that MSME activities in the area are growing rapidly, although they are not yet fully integrated with ideal halal business management standards. Second, according to data from the LPPOM MUI of Gorontalo Province for the years 2022–2024, only 24 MSMEs have registered for halal certification. This relatively low number indicates limited halal literacy and weak implementation of halal business principles among MSME actors. The lack of interest or ability to obtain halal certification reflects a gap between market needs and the readiness of business owners to adhere to established halal regulations. This condition highlights the importance of examining the underlying factors that influence the low adoption of halal business practices in the local MSME sector. Third, Gorontalo City, as the provincial capital, serves as the economic, governmental, and commercial center of the region. Its accessible transportation network and availability of public facilities support the smooth conduct of fieldwork. The researcher can access business locations more efficiently and obtain necessary documents and supporting information with greater ease.

Data collection in this study involves direct visits to MSME business locations or the informants' residences. Several techniques are employed, including in-depth interviews aimed at exploring informants' perspectives on business practices and their understanding of halal certification; direct observation of production activities, processing methods, and product handling; and documentation, which includes photographs, business records, and administrative evidence related to halal practices. These methods enable the researcher to gain a comprehensive understanding of the unique and complex local context surrounding halal business management in Gorontalo City.

The data analysis process utilizes the interactive model developed by Miles, Huberman, and Saldaña, consisting of four interrelated components: data collection, data condensation, data display, and conclusion drawing and verification. These components operate simultaneously and continuously throughout the research process, enabling the researcher to generate a deeper and more holistic understanding of the phenomena under investigation.

3. RESULTS AND DISCUSSION

Gorontalo City, as the capital of Gorontalo Province, possesses unique characteristics that make it a relevant locus for research on halal business management. Geographically, Gorontalo City is located along the coast of Tomini Bay, covering an area of approximately 79.03 km², which is divided into 9 districts and 50 sub-districts. This strategic position establishes the city as the

center of economic, commercial, and governmental activities in the Gorontalo region.¹¹ From demographic and religious perspectives, Gorontalo City exhibits highly distinctive characteristics. Based on data obtained from an academic source, Sofhian, the Muslim population in Gorontalo accounts for more than 90% of the total population, making it one of the regions with the highest percentage of Muslims in Indonesia. This condition is further reinforced by the local customary philosophy, '*adat bersendikan syara, syara bersendikan kitabullah*', which reflects the strong integration of Islamic values within the social life of the Gorontalo community. This philosophy aligns with the fundamental principles of Islamic economics, which emphasize the integration of divine values into all aspects of life, including economic activities.¹²

Based on the available data, more than 61% of Gorontalo City's economic contribution comes from the MSME sector. Most business actors belong to the food and handicraft clusters, the two subsectors most easily integrated into the halal system (processes, raw materials, and labeling). This analysis reinforces the assumption that MSMEs serve as the primary drivers of practical Islamic economics, in which the implementation of halal-thayyib principles directly contributes to the region's economic added value. Gorontalo City also functions as a center for halal distribution and education in Eastern Indonesia. Programs such as the 'BI Gorontalo Halal Center,' the facilitation of more than 500 self-declared halal certifications (2024), and the KHAS (Halal, Safe, and Healthy Culinary) Zone have stimulated the emergence of multiplier effects: increased demand for halal-certified raw materials, rising halal literacy, and growing employment opportunities in the halal certification and logistics sectors. Gorontalo City possesses a well-established halal supply chain ecosystem, making it an ideal context for examining the integration of business management, certification, and sharia-based financing within MSMEs.

In addition, the increase in economic growth is not only material but also spiritual. The local government, together with Bank Indonesia and the Indonesian Ulema Council (MUI), has promoted the vision of 'Gorontalo: A Halal and Blessed City 2025,' which emphasizes: strengthening the values of *maqāṣid al-sharī'ah* (hifz al-dīn, al-māl, al-naḥs), developing micro-Islamic finance, and enhancing halal literacy among young entrepreneurs. From an Islamic economic perspective, this transformation reflects a balance between growth (*tazkiyah al-māl*) and blessed prosperity (*barakah*).

Based on the integration of macroeconomic data and MSME sector data, Gorontalo City demonstrates a strong synergy between regional economic policies and Islamic economic principles; the implementation of halal practices has become a strategy for sustainable economic development; and the city's fostered MSMEs serve as prototypes of practical and inclusive halal business strengthening. Thus, this dissertation positions Gorontalo City not only as a locus of research but also as an empirical model for the application of halal business management grounded in Islamic values within the context of regional economic growth.

The potential for developing the halal industry in Gorontalo City is highly promising, supported by several key factors. First, there is a high level of public awareness regarding halal products. Second, the local government provides strong support through increasingly extensive halal certification facilitation programs. According to data from the Office of Cooperatives, Industry, and Trade (Dinas Koperindag), in 2024 the government allocated funding for 511 MSMEs, consisting of 500 MSMEs under the self-declare scheme and 11 under the regular scheme. This represents a significant increase compared to previous years, which accommodated only 20

¹¹ Badan Pusat Statistik, *Kota Gorontalo Dalam Angka 2025* (Gorontalo: BPS, 2025).

¹² Berlian Herzeqovina, "Konsep Manajemen Bisnis Islam dalam Pandangan Islam Berdasarkan Al-Qur'an dan Hadits", *Jurnal Pendidikan dan Keislaman*, Vol. 3, No. 1, (2020), DOI: <https://doi.org/10.30821/alfatih.v3i1.80>

MSMEs. Third, Gorontalo City has rich culinary potential, with various local products such as banana chips, palm sugar, corn sticks, traditional cakes, and other processed food products. The local government is also developing the concept of Halal, Safe, and Healthy Culinary (KHAS) in several strategic locations, including Kalimadu, Taruna, and Tamendao, as part of efforts to realize the vision of Gorontalo as a 'Halal Province. However, according to data from the Office of Cooperatives, Industry, and Trade (Dinas Koperindag), the halal certification rate among MSMEs in Gorontalo City remains at only around 10–15% when measured across the total number of food and fashion MSMEs. This condition indicates a substantial opportunity for further development and for strengthening the dissemination of the importance of comprehensive halal business management.¹³

1. Planning Business Management

Planning constitutes a fundamental function in halal business management, as it determines the direction, objectives, and strategies of an enterprise while remaining grounded in sharia principles. In the perspective of Islamic management, planning (*takhtit*) is understood not merely as a technical activity of setting goals, but also as a form of spiritual responsibility that aligns intentions, objectives, and actions with devotion to Allah SWT. Every decision within the business planning process must be undertaken with an awareness of *tawhid*, recognizing that all outcomes ultimately fall under the decree of Allah SWT, as emphasized in Qur'an Surah Al-Baqarah (2:283), which reminds individuals to exercise caution and remain conscious of divine oversight in all actions.¹⁴

In the context of micro, small, and medium enterprises (MSMEs) in Gorontalo City, the findings indicate that the levels of understanding and implementation of halal business planning vary, influenced by the entrepreneurs' religious awareness and halal literacy. These findings are consistent with the theoretical framework of Islamic management functions, which underscores that the quality of planning is highly dependent on the faith, intentions, and trustworthiness of those who execute it.¹⁵ The vision and mission of halal enterprises formulated by MSME actors serve as a concrete reflection of these values. In Islamic business management theory, planning must reflect the principles of amanah (trustworthiness) and masuliyyah (responsibility).¹⁶ This is evident in business actors' commitment to ensuring that production processes and the materials used comply with halal standards. Such understanding reflects the internalization of the principle of accountability vertically to Allah SWT and horizontally to consumers. It can be said that every leader will ultimately be held responsible for the trust that has been entrusted to them.¹⁷ Halal business planning among MSMEs in Gorontalo is not merely about formulating marketing or production strategies, but rather about constructing a system that ensures the integrity of halal compliance from upstream to downstream

Halal business planning among MSMEs in Gorontalo is also rooted in spiritual values such as intention (niyyah), blessing (barakah), and public benefit (maslahah). One of the MSME emphasized that halal is 'highly important not only as a claim that a product is halal, but also as a form of responsibility toward the community. This statement reflects an awareness of the social and moral dimensions of conducting business in accordance with Islamic principles, which

¹³ Nova Yanti Maleha, "Manajemen Bisnis dalam Islam", *Jurnal Ekonomika Sharia*, Vol. 1, No. 2, (2016). <https://doi.org/10.36908/esha.v1i2.106>

¹⁴ Departemen Agama Republik Indonesia, *Al-Qur'an Dan Terjemahnya* (Jakarta: Departemen Agama RI, 2006).

¹⁵ H. Nasution et al., "Values, Accountability and Trust among Muslim Staff in Islamic Organisations," *HTS Theologiese Studies / Theological Studies* 79, no. 1 (2023): a8272, doi:<https://doi.org/10.4102/hts.v79i1.8272>.

¹⁶ Abdurrahman Alfaqih, "Prinsip-Prinsip Praktik Bisnis Dalam Islam Bagi Pelaku Usaha Muslim," *Jurnal Hukum IUS QUIA IUSTUM* 24, no. 3 (2018): 448–466, doi:<https://doi.org/10.20885/iustum.vol24.iss3.art6>.

¹⁷ Nasution et al., "Values, Accountability and Trust among Muslim Staff in Islamic Organisations."

represents an implementation of the principle of responsibility in Islamic business management.¹⁸ In Islamic management theory, the value of intention (*niyyah*) constitutes an epistemological element of every managerial action, as reflected in the hadith '*Innamal a'mālu bin-niyyāt*' (إِنَّمَا الْأَعْمَالُ بِالنِّيَّاتِ), meaning 'Verily, actions are judged by their intentions' (Narrated by Bukhari and Muslim),¹⁹ Thus, every action is contingent upon its intention. Business motivations oriented toward generating social benefit align with the concept of Corporate Social Responsibility (CSR) in Islam, which is rooted in moral and religious responsibility.²⁰

Moreover, the aspiration to seek *barakah* (blessing) serves as a foundational value internalized by business practitioners. This indicates that the notion of *barakah* in halal business extends beyond its theological meaning and is understood as a universal principle of sound business ethics, consistent with the objectives of *maqāṣid al-sharī'ah* in safeguarding religion, life, intellect, lineage, and wealth.²¹ This value reflects the spiritual orientation of the Islamic economic framework, which aligns with the *maqāṣid al-sharī'ah* the objectives of Islamic law aimed at safeguarding religion, life, intellect, lineage, and wealth.²² Thus, *barakah* becomes a non-material indicator of success that complements economic achievement. Similarly, the principle of *maslahah* (public benefit), which motivates MSME actors to obtain halal certification, reflects the socio-economic objectives of Islam namely, to generate the greatest possible benefit for all stakeholders, not merely capital owners. According to the concept of *maslahah mursalah*, business planning must be oriented toward the welfare of the community by enhancing consumer trust, creating employment opportunities, and contributing to local economic stability.²³

From a functional perspective, the planning undertaken by MSMEs in Gorontalo demonstrates a systematic effort to align their business strategies with the requirements of halal certification. However, many business actors face financial, administrative, and technical constraints conditions that are consistent with findings in the literature regarding the challenges MSMEs encounter in implementing halal systems.²⁴ Nevertheless, they demonstrate resilience by utilizing support from local halal institutions and engaging in collaboration among business actors an approach that aligns with the concept of *shūrā* (consultation) in Islamic planning.²⁵

The gradual implementation of Islamic value-based planning indicates that MSMEs in Gorontalo are moving toward a stage of strategic halal management, in which spiritual, managerial, and technical principles become increasingly integrated within the framework of the Halal Assurance System (HAS 23000). Thus, their halal business planning practices have gone

¹⁸ Nova Yanti Maleha, "Manajemen Bisnis dalam Islam", h. 43.

¹⁹ NU Online, "Niat Penentu Amal Perbuatan," *Jateng.Nu.or.Id*, 2023, <https://jateng.nu.or.id/keislaman/niat-penentu-amal-perbuatan-c3xT3>.

²⁰ S. M. Hasanuzzaman, "Business Ethics in Islam," in *Encyclopedia of Islamic Economics*, ed. Sheikh Ghazali Sheikh Abod, Syed Omar Syed Agil, and Aidit Haji Ghazali (Kuala Lumpur: Institute of Islamic Understanding Malaysia, 2003), 15–75.

²¹ Fitri Amalia, "Etika Bisnis Islam: Konsep Dan Implementasi Pada Pelaku Usaha Kecil", h. 120.

²² Syahrudin Kadir and Hassan Alaraj, "Accelerating The Halal Industry Sector To Realize Indonesia As The World Halal Center," *Elqish: Journal Islamic Od Economics* 3, no. 1 (2023): 45–60, <http://jurnal.ut.ac.id/index.php/elqish/article/view/5969/1623>.

²³ Soraya Siti Rahayu et al., "Analisis Tantangan Dan Peluang Kewirausahaan Industri Halal Dalam Pertumbuhan Ekonomi Introduction (Barang Dan Jasa) Yang Sesuai Dengan Persyaratan Agama Islam (Syariah). Definisi Ini Baru- Menjalankan Perindustrian Di Indonesi Dimana Penduduk Indones," *Journal of Economis and Business* 2, no. 1 (2024): 109–17.

²⁴ Aziz et al., "Analisis Halal Supply Chain Pada Usaha Mikro Kecil Menengah (UMKM) Makanan Di Kota Bandung." 7, no. 1 (2021): 293–301, doi:10.29040/jiei.v7i1.1936; Ica Camelia et al., "Analisis Peran Sertifikasi Halal Pada Bisnis UMKM Kabupaten Bekasi," *Jurnal Ilmiah Ekonomi Islam* 10, no. 02 (2024): 1474–84, <http://dx.doi.org/10.29040/jiei.v10i2.13349>.

²⁵ Mohd Hidayat Mahadi et al., "A Model of Ethical Management in Organisations: An Analysis of Al-Ghazali's Theory of Management," *International Journal of Islamic Thought* 24, no. 1 (2023): 126–32, doi:10.24035/ijit.24.2023.275.

beyond a merely legal-formal approach and have evolved into an ethical and transcendental orientation grounded in *barakah*, justice, and *maslahah*.

Theoretically, the implementation of halal business planning among MSMEs in Gorontalo City represents an integrative and holistic model of Islamic business management²⁶ and is further expanded within the framework of Halal Supply Chain Management.²⁷ The integration of *niyyah* (intention), *amānah* (trust), *ikhlas* (sincerity), and *maslahah* (benefit) demonstrates that the planning function in halal business is not solely oriented toward economic strategy but also constitutes an act of worship. In other words, the planning processes among MSME actors in Gorontalo reflect a synthesis between classical managerial functions planning, organizing, actuating, and controlling and the spiritual dimensions of Islam: *tawhīd*, trustworthiness, sincerity, and justice. As a result, halal business planning at the MSME level becomes not only a managerial instrument but also a means of attaining *al-falāḥ*, success in both this world and the hereafter, through ethical, just, and blessed business practices.

2. Organizing Business Management

In Islamic business management, *tanzīm* (organization) is a crucial function that ensures the structure, roles, and responsibilities of each individual operate in accordance with the principles of *amānah* (trust), *al-'adl* (justice), and *itqān* (professional excellence). Theoretically, the organizational function in Islam aims to establish an efficient and orderly system by placing 'the right person in the right place,' while maintaining harmony between the worldly and spiritual objectives of the organization.²⁸ This principle is aligned with Qur'an Surah An-Nisā' (4:58), which commands that trusts be delivered to those entitled to them and that justice be upheld.

In the context of MSMEs in Gorontalo City, the findings reveal varying levels of organizational system maturity between micro enterprises and medium-sized enterprises that have obtained halal certification. These variations reflect developmental stages described in Islamic management theory, wherein organizational complexity increases alongside the scale of the business and its resource capacity.²⁹

Halal-certified MSMEs in Gorontalo have demonstrated an awareness of the need to establish clear albeit simple organizational structures. These structures reflect the implementation of the principle of *amānah* by placing the right individuals in the appropriate roles. The separation of production, retail, and administrative functions is not merely compliance with health regulations, but also an expression of *amānah* and *itqān*, manifesting professionalism and responsible conduct. Such structures illustrate the management of human and physical resources with an emphasis on quality and halal integrity, as outlined in Good Halal Manufacturing Practices (GHMP).³⁰

Meanwhile, several MSMEs exhibit a more complex level of organization, such as establishing quality control teams and implementing the First In, First Out (FIFO) system for materials management, reflecting functional specialization that supports halal standards. The presence of a dedicated sanitation manager demonstrates the application of the principles of specialization and efficiency. From an Islamic perspective, this aligns with the concept of *tanzīm*,

²⁶ Sarif and Ismail, "Spirituality in Business Ethics from an Islamic Perspective."

²⁷ Tieman, "Establishing The Principles In Halal Logistics."

²⁸ Nuryanti and Imam Fauji, "Management Of Organizing From The Perspective of The Qur'an and Hadith in The Modern Era," *Journal of Social Science* 2, no. 1 (2024): 35–44, doi:<https://doi.org/10.61796/ijss.v2i1.34>.

²⁹ Lathiefa Rusli and Abdul Aziz Husni Mubarak, "Analysis of The Employee Placement Based on Islamic Perspective: Case Study on Non – Academic Staff of University of Darussalam Gontor," *Al Tijarah* 7, no. 1 (2021): 1–12, doi:<https://doi.org/10.21111/tijarah.v7i1.6320>.

³⁰ Zulfakar et al., "Conceptual Framework on Halal Food Supply Chain Integrity Enhancement."

which emphasizes orderliness and the optimization of roles to achieve *al-falāḥ* (success in this world and the hereafter). Based on field data, within the practices of halal-certified MSMEs in Gorontalo City, systematic task division is evident in the appointment of a halal supervisor, who ensures compliance with halal standards at every stage of production. This represents a concrete implementation of the Halal Assurance System (HAS), which requires personnel responsible for halal documentation and verification.³¹ This pattern of task assignment indicates that organizational structuring in halal business is not merely an administrative division of duties, but also an internalization of vertical accountability to Allah SWT and horizontal accountability to consumers. The Prophet's hadith stating that 'each of you is a shepherd and each of you will be held accountable for his flock' (Narrated by Bukhari) serves as the moral foundation of this organizational practice.³²

The division of sanitation duties is also well organized. Field observations indicate that MSMEs maintain a clear cleaning schedule, including general cleaning every two weeks for all equipment, both large and small. The sanitation and hygiene arrangements in each MSME reflect an awareness of the importance of halal hygiene management. The strict daily, weekly, and monthly cleaning schedules align with the principle of *ṭahārah* (purification), which is an integral part of faith. This discipline in maintaining cleanliness represents the implementation of the controlling function integrated with the organizing function. As explained by Tieman, cleanliness and facility separation constitute essential elements in the halal supply chain.³³ The involvement of workers in halal production practices demonstrates a strong level of understanding among halal-certified MSMEs.³⁴ The involvement of employees in halal practices reflects how Islamic values are internalized within the organizational culture. External oversight (*external ḥisbah*) by certification bodies reinforces internal discipline (*internal ḥisbah*). This collective awareness indicates the emergence of a halal-based organizational culture aligned with the principles of *taqwā* and *amānah*.

Theoretically, the organizational practices of halal MSMEs in Gorontalo illustrate a model of *integrated ethical organizing*, namely the integration of modern organizational structures with Islamic spiritual values. According to Islamic management theory³⁵ and *Halal Supply Chain Management's Principles*,³⁶ This system creates a balance between structural efficiency, adherence to sharia, and human well-being as *khalifah fī al-ard*. Thus, the organizing function within Gorontalo's MSMEs is not merely a technical effort to arrange work structures, but also a manifestation of fundamental Islamic values such as *amānah*, justice (*'adl*), *itqān*, and *mas'ūliyyah* (responsibility). Clear organizational structures, accountable divisions of responsibility, and the involvement of employees who are conscious of halal principles demonstrate how halal business organization can become a form of collective worship that fosters *barakah* (blessing) while simultaneously generating competitive advantage.

3. Actuating Business Management

The implementation stage in halal business management represents the concrete realization of the intentions and plans previously formulated. From the perspective of Islamic management, implementation (*tanfīdh* or *tawjīh*) is not merely the execution of technical activities, but a process through which spiritual values such as *ihsān* (performing one's work in

³¹ Camelia et al., "Analisis Peran Sertifikasi Halal Pada Bisnis UMKM Kabupaten Bekasi."

³² Nasution et al., "Values, Accountability and Trust among Muslim Staff in Islamic Organisations."

³³ Tieman, "Establishing The Principles In Halal Logistics."

³⁴ Wawancara dengan Ibu Indah dari Belekua, Tanggal 03 September 2025

³⁵ Sarif and Ismail, "Spirituality in Business Ethics from an Islamic Perspective."

³⁶ Tieman, "Establishing The Principles In Halal Logistics."

the best possible manner), *itqān* (professionalism and precision), and *amānah* (responsibility for every action) are actualized.³⁷ This principle serves as a moral foundation for MSME actors in carrying out halal business practices in Gorontalo City.

The principle of *halālan ṭayyiban* lies at the core of halal business implementation, integrating two essential dimensions: compliance with Islamic law (*halal*) and quality or wholesomeness (*ṭayyib*). As highlighted by Kadir and Alaraj,³⁸ these two principles must operate simultaneously so that the halal system does not stop at formal certification but becomes a comprehensive ethical and hygienic practice. The *halal-ṭayyib* principle is understood holistically by halal-certified MSMEs as the integration of *halal* (the sharia dimension) and *ṭayyib* (the dimension of quality and cleanliness). Field findings show that halal-certified MSME actors in Gorontalo have comprehensively understood this principle. Their emphasis on maintaining the cleanliness of raw materials and finished products, as well as storing them in closed and protected spaces, reflects the application of the principles of *ṭahārah* (purification) and *ḥisbah* (moral oversight). These practices align with the *maqāṣid al-sharī'ah* in safeguarding life (*ḥifẓ al-nafs*) and wealth (*ḥifẓ al-māl*).³⁹

The implementation of cleanliness is carried out with discipline through routine daily cleaning as well as periodic general cleaning. The application of structured cleaning Standard Operating Procedures (SOPs) further demonstrates the practice of *itqān* (professional excellence) and reflects compliance with the Halal Assurance System (HAS), which requires strict cleanliness and consistency throughout the production process.⁴⁰ Self-compliance in maintaining cleanliness as a form of moral responsibility is also evident among MSMEs that have not yet obtained certification. The principle of cleanliness in halal business management is not only physical but also spiritual, as cleanliness is a reflection of faith. Thus, the implementation of cleanliness by MSME actors in Gorontalo can be understood as an act of worship that embodies the balance between spiritual and material dimensions in business.⁴¹

At the stage of raw material selection, the implementation of the principles of *amānah* (trustworthiness) and *ḥtiyāt* (prudence) in business transactions becomes evident. All halal-certified MSMEs in Gorontalo demonstrate a high level of caution in selecting halal and verified raw materials. The practice of using ingredients that are already halal-certified reflects compliance with the principle of *gharar*-free transactions (avoiding uncertainty) as required in Islamic commercial dealings (*muāmalah*).⁴² The consistent use of halal-certified ingredients to maintain consumer trust aligns with the concept of trust-based marketing in Islamic business ethics.⁴³ From the perspective of Halal Supply Chain Management theory, these practices illustrate vertical integration within the halal supply chain, in which every stage from raw material selection

³⁷ Sarif and Ismail, "Spirituality in Business Ethics from an Islamic Perspective"; Nasution et al., "Values, Accountability and Trust among Muslim Staff in Islamic Organisations."

³⁸ Kadir and Alaraj, "Accelerating The Halal Industry Sector To Realize Indonesia As The World Halal Center."

³⁹ Wahyu Destriyansah, Imsar Imsar, and Muhammad Ikhsan Harahap, "Analysis of the Influence of the Halal Industry on Indonesia's Economic Growth," *Wiga : Jurnal Penelitian Ilmu Ekonomi* 13, no. 2 (2023): 232–45, doi:10.30741/wiga.v13i2.1117.

⁴⁰ Camelia et al., "Analisis Peran Sertifikasi Halal Pada Bisnis UMKM Kabupaten Bekasi."

⁴¹ Sri Budi Cantika Yuli and Edyta Wojtyla, "Challenges and Strategies in Developing Human Resources for the Halal Industry: Evidence from Indonesia," *Journal of Innovation in Business and Economics* 4, no. 02 (2020): 77–86, doi:10.22219/jibe.v4i02.8270.

⁴² Alfaqiih, "Prinsip-Prinsip Praktik Bisnis Dalam Islam Bagi Pelaku Usaha Muslim."

⁴³ Beekun and Badawi, "Balancing Ethical Responsibility among Multiple Organizational Stakeholders: The Islamic Perspective."

to distribution is managed to preserve halal integrity. The traceability principles applied by MSMEs indicate a level of system maturity comparable to that found in medium-scale halal industries.⁴⁴

During the production process implementation in Gorontalo's MSMEs, the principles of *itqan* (excellence) and *amanah* (trustworthiness) are emphasized in every stage of processing. In the processing phase, the separation of equipment and production areas becomes essential to prevent cross-contamination. All Muslim-owned MSMEs stated that they do not handle non-halal products, thus no special segregation is required; however, strict hygiene and sanitation standards are consistently maintained. Research observations in non-Muslim MSMEs also showed a separation between household kitchens and store kitchens, and although no non-halal products were present at home, segregation was still practiced as part of sound management standards. The implementation of production-area separation to ensure product cleanliness and safety, along with specific measures to prevent contamination, reflects the principle of *wasathiyah* (moderation/balance) between production efficiency and Sharia-compliant responsibility.⁴⁵ The procedures for storing raw materials are also strictly regulated to prevent contamination.

The more mature MSMEs have established Standard Operating Procedures (SOPs) for their production processes. The presence of written SOPs displayed in the production area constitutes a tangible form of the control-within-actuating function, through which internal and continuous monitoring is carried out. The adoption of global food-safety standards that are compatible with the Halal Assurance System reflects the implementation of a halal quality management model.⁴⁶ In this model, halal and food safety are positioned as two inseparable dimensions of a unified quality system, in which halal integrity operates in tandem with the fulfillment of hygiene, safety, and risk-control standards throughout the production process.

Theoretically, the implementation (actuating) of halal business management in Gorontalo's MSMEs demonstrates a synthesis between spiritual and technical dimensions. Business actors not only carry out production activities professionally but also internalize these processes as acts of worship that bring blessings (*barakah*). The implementation of the principles of *halalan thayyiban*, *itqan*, and *amanah* indicates that actuating is not merely a mechanical activity, but part of an economic spiritualization process. From the perspective of Islamic management, the implementation stage represents *tawhidic* values the unification of business activities with devotion to Allah SWT. In the context of the modern halal industry, such practices contribute to the formation of an ethical, hygienic, and sustainable Halal Ecosystem.⁴⁷ Thus, the actuating stage among UMKM in Gorontalo is not merely the execution of procedures, but also the internalization of Islamic values that guide them toward *al-falah* (success in this world and the hereafter) through work that is halal, high in quality, and filled with blessings.

4. Controlling Business Management

In the framework of Islamic business management, control (*muraqabah* or *riqabah*) is a function that ensures all organizational activities remain aligned with Shariah values, the *tawhidic* vision, and Islamic ethical standards. Control is not merely administrative or technical

⁴⁴ Albertty Indriansyah, Mohammad Iqbal Irfany, and Marco Tieman, "Halal Procurement Strategy for the Halal Pharmaceutical Industry in Indonesia," *Halal Studies and Society* 1, no. 2 (2024): 19–23, doi:10.1108/JIMA-09-2023-0274.

⁴⁵ Aziz et al., "Analisis Halal Supply Chain Pada Usaha Mikro Kecil Menengah (UMKM) Makanan Di Kota Bandung."

⁴⁶ M. Ab Talib, A. Hamid, and M. Zulfakar, "Halal Supply Chain Critical Success Factors: A Literature Review," *Journal of Islamic Marketing* 6 (2015): 44–71, doi:10.1108/JIMA-07-2013-0049.

⁴⁷ Rahayu et al., "Analisis Tantangan Dan Peluang Kewirausahaan Industri Halal Dalam Pertumbuhan Ekonomi Introduction (Barang Dan Jasa) Yang Sesuai Dengan Persyaratan Agama Islam (Syariah). Definisi Ini Baru- Menjalankan Perindustrian Di Indonesi Dimana Penduduk Indones."

in nature, but also spiritual, as individuals believe that every action is constantly under the supervision of Allah SWT (*muraqabah Allah*).⁴⁸

The control function in Islamic management aims to safeguard *amanah*, uphold justice, and promote *ihسان* in the execution of work. In the context of the halal industry, this function is operationalized through halal audits, traceability systems, and continuous evaluations of the supply chain as well as employee conduct to ensure that all activities remain within the framework of *halalan thayyiban*.⁴⁹ The distribution stage constitutes a critical component in maintaining halal integrity. The principles of Halal Supply Chain Management (HSCM) emphasize that the halal status of a product must be continuously safeguarded from the sourcing of raw materials to its final delivery to consumers.⁵⁰ This aligns with the Islamic concept of *hisbah*, a public oversight mechanism designed to ensure justice and promote ethical conduct in economic transactions (*muamalah*).⁵¹

Distribution monitoring aims to ensure that no contamination occurs during the delivery of products. Most MSMEs use distributors or suppliers who deliver directly using clean vehicles, while the use of personal transportation or trusted individuals serves as a strategy to maintain halal integrity throughout the distribution process. For finished products, packaging is carried out neatly and securely to preserve quality. Field observations indicate that MSME actors in Gorontalo implement this principle by emphasizing cleanliness and trustworthiness (*amanah*) in distribution. These practices reflect a sense of moral accountability, in which monitoring is not merely formal but grounded in faith and personal trust. In Islamic business ethics theory, such oversight is referred to as *ethical self-regulation*, namely self-control based on spiritual values rather than solely on external regulations.⁵² In addition to distribution, monitoring is also carried out on the marketing and packaging aspects of the products. The implementation of this principle of transparency represents the embodiment of *al-'adl* (justice) and *amanah* (trustworthiness) in providing honest and accurate information to consumers.⁵³ Field observations indicate that all MSMEs package their products properly and include expiration dates, ingredient compositions, and halal logos on the packaging (for those that are already certified).

Internal evaluation is carried out periodically to ensure the consistency of halal standards implementation. This evaluation includes the inspection of raw materials, production processes, and workplace sanitation. In Islamic management, evaluation and oversight (*al-muhasabah*) constitute a continuous introspective process designed to ensure that business activities remain aligned with syariah principles. In the MSMEs of Gorontalo, monitoring is conducted both internally and externally, reflecting the application of a dual control system as outlined in the Halal Assurance System (HAS) framework.⁵⁴

Routine evaluation of production processes by certified halal supervisors demonstrates the implementation of the principle of *itqan* (precision and professionalism) within the

⁴⁸ Sarif and Ismail, "Spirituality in Business Ethics from an Islamic Perspective"; Ali, "Islamic Perspectives on Leadership: A Model."

⁴⁹ S. Putra et al., "Penerapan Prinsip Dasar Etika Penelitian Ilmiah," *Jurnal Pendidikan Tambusai* 7, no. 3 (2023): 27876–27881, doi:<https://doi.org/10.31004/jptam.v7i3.11229>.

⁵⁰ Tieman, "The Application of Halal in Supply Chain Management: In-Depth Interviews"; Ab Talib, Hamid, and Zulfakar, "Halal Supply Chain Critical Success Factors: A Literature Review."

⁵¹ Muhammad Naufal Mukhtar and Khusnudin, "History of Markets, Hisbah and Its Implementation in The Era of The Prophet Saw. Until Modern Times," *Profit: Jurnal Kajian Ekonomi Dan Perbankan Syariah* 8, no. 2 (2024): 60–69.

⁵² Beekun and Badawi, "Balancing Ethical Responsibility among Multiple Organizational Stakeholders: The Islamic Perspective."

⁵³ Alfaqiih, "Prinsip-Prinsip Praktik Bisnis Dalam Islam Bagi Pelaku Usaha Muslim."

⁵⁴ Camelia et al., "Analisis Peran Sertifikasi Halal Pada Bisnis UMKM Kabupaten Bekasi."

operational control function. Meanwhile, inspections from institutions such as the Health Office, LPPOM MUI, and BPOM represent a form of institutional *hisbah*, namely societal oversight that ensures business actors' compliance with both legal requirements and the ethical principles of syariah.⁵⁵ Such mechanisms are essential for maintaining *syumuliyah al-halal*, the comprehensive integration of halal values across all management functions. For more advanced UMKM, the control system already includes a traceability mechanism through the implementation of FIFO (First In, First Out) and systematic recording of raw material inventories⁵⁶ This approach demonstrates an understanding of the principles of accountability and transparency, which form the foundation of modern halal governance.⁵⁷

The consistency of halal compliance is maintained through a strong commitment not to replace verified halal raw materials. This process reflects the value of *istiqamah* (steadfastness) in Islamic business practices. The UMKM's prioritization of quality and halal integrity over short-term economic considerations aligns with Islamic management theory, in which control (*riqabah/muraqabah*) is not merely intended to detect errors but to reinforce moral commitment, ensuring that business decisions are not compromised by short-term economic interests.⁵⁸ All UMKM consistently refrain from changing their raw materials to maintain both product taste and halal integrity. The decision not to switch ingredients even when offered cheaper alternatives reflects the implementation of the principle of *al-wafa' bil-'ahd* (fulfilling commitments), which requires steadfastness in upholding product quality and halal standards. Within the framework of *maqāṣid al-shaī'ah*, this practice serves to protect consumers' property (*hiḏ al-māl*) and lives (*hiḏ al-naḥs*) from potential harm that may arise from the manipulation of raw materials.⁵⁹

The emphasis on prioritizing halal integrity and product quality over cost efficiency aligns with the theory of *maslahah* (public benefit), which places long-term societal welfare above short-term material gains.⁶⁰ From the perspective of Halal Risk Management, the consistency of raw materials and production processes also serves to minimize the risk of losing halal integrity.⁶¹

Theoretically, the control stage in the implementation of halal business management in Gorontalo demonstrates a synergy between modern managerial functions and Islamic spiritual values. The monitoring mechanisms, both internal and external, reflect the application of the principles of *muraqabah* (awareness of God's constant oversight), *hisbah* (social and institutional supervision), and *amanah* (honesty and responsible conduct).⁶² In the context of the Halal Value Chain, this stage represents the application of the principle of continuous halal assurance, namely ensuring halal integrity throughout the entire business cycle from raw material sourcing, production processes, and distribution, to marketing.⁶³ In other words, control is not merely an administrative mechanism but a manifestation of *istiqamah* (steadfastness). The halal MSMEs in Gorontalo have demonstrated that the success of a halal business is not measured solely by formal

⁵⁵ Mukhtar and Khusnudin, "History of Markets, Hisbah and Its Implementation in The Era of The Prophet Saw. Until Modern Times."

⁵⁶ Ali, "Islamic Perspectives on Leadership: A Model."

⁵⁷ Ab Talib, Hamid, and Zulfakar, "Halal Supply Chain Critical Success Factors: A Literature Review."

⁵⁸ Sarif and Ismail, "Spirituality in Business Ethics from an Islamic Perspective."

⁵⁹ Kadir and Alaaraj, "Accelerating The Halal Industry Sector To Realize Indonesia As The World Halal Center."

⁶⁰ Rahayu et al., "Analisis Tantangan Dan Peluang Kewirausahaan Industri Halal Dalam Pertumbuhan Ekonomi Introduction (Barang Dan Jasa) Yang Sesuai Dengan Persyaratan Agama Islam (Syariah). Definisi Ini Baru- Menjalankan Perindustrian Di Indonesi Dimana Penduduk Indones."

⁶¹ Indriansyah, Irfany, and Tieman, "Halal Procurement Strategy for the Halal Pharmaceutical Industry in Indonesia."

⁶² Nasution et al., "Values, Accountability and Trust among Muslim Staff in Islamic Organisations."

⁶³ Tieman, "Establishing The Principles In Halal Logistics."

certification, but by the moral consistency and barakah (blessing) that emerge from an honest, clean, and responsible work system.

Overall, the results and discussion in this article are systematically structured to directly address the research objectives. First, the findings provide a comprehensive explanation of MSME actors' understanding of the importance of halal business management as a foundation for business sustainability. This sustainability is reflected not only in economic continuity and business resilience, but also in the internalization of ethical responsibility and spiritual accountability grounded in Islamic values. Halal business management is therefore understood as a long-term strategy that supports stable operations, responsible resource use, and enduring stakeholder trust. Second, the discussion elaborates on how halal business management contributes to enhancing MSMEs' competitiveness in an increasingly demanding market environment. The implementation of halal principles strengthens consumer trust, improves product quality and safety, ensures supply chain integrity, and expands market access through halal certification and compliance with formal standards. In this context, halal business management functions as a value-adding mechanism that differentiates MSME products and increases their ability to compete both locally and beyond regional markets. Thus, the analysis demonstrates that halal business management serves not only as a religious obligation, but also as a strategic instrument for achieving sustainable growth and long-term competitive advantage among MSMEs in Gorontalo City.

4. CONCLUSION

Based on the findings and discussions presented, it can be concluded that the implementation of halal business management within MSMEs in Gorontalo City has demonstrated significant progress, although several challenges remain to be addressed. Overall, the application of halal management has been carried out through the four primary management functions in an integrated manner: planning, organizing, actuating, and controlling. These functions are not only executed technically but are also grounded in Islamic spiritual values that reinforce ethical and effective business governance. In the Planning function, MSME actors have shown an awareness of formulating business visions and missions rooted in the *halalan thayyiban* principles. Planning is understood not merely as an economic strategy but as a moral commitment to produce goods that are blessed (*barakah*) and beneficial (*maslahah*) for consumers and the broader community. This spiritual orientation indicates the internalization of tawhidic values in business planning, ensuring that business objectives align with both worldly success and religious accountability. Within the Organizing function, the study finds that MSME organizational structures—although relatively simple—reflect the principles of trust (*amanah*), justice (*al-'adl*), and professionalism (*itqan*). Task distribution is arranged proportionally according to individual competencies, including the appointment of halal supervisors responsible for ensuring compliance with halal standards throughout the production process. Additionally, the implementation of structured cleaning schedules, separation of production areas, and systematic sanitation practices demonstrates adherence to Islamic principles of *itqan* (diligence) and *tanzim* (orderliness) as emphasized in Islamic business management. In the Actuating phase, production processes, raw material selection, and distribution are carried out in accordance with halal standards and hygiene principles. MSMEs maintain cleanliness of tools and work environments, prevent cross-contamination, and ensure raw material *traceability* to preserve halal integrity. These practices show that business owners perform production activities not solely as technical tasks but as acts imbued with spiritual meaning reflecting *ihsan*, *itqan*, and *amanah*. Thus, the implementation of halal business operations is regarded as a form of economic

spiritualization. The Controlling function is conducted through internal audits, periodic evaluations of raw materials and production processes, and consistent monitoring of workplace hygiene. Beyond administrative oversight, MSMEs also apply the concept of *muraqabah*, the consciousness that all activities occur under Allah's supervision, which motivates sustained commitment to halal integrity. External monitoring by institutions such as the Health Office, LPPOM MUI, and BPOM functions as institutionalized *hisbah* to ensure compliance with halal regulations and food safety standards.

Overall, the implementation of halal business management within MSMEs in Gorontalo City illustrates a synergy between modern managerial frameworks and Islamic spiritual values. Business success is measured not solely by formal halal certification but also by moral consistency and a commitment to conducting operations truthfully, responsibly, and hygienically. Through this integrated approach, Gorontalo's MSMEs possess strong potential to enhance their competitiveness while contributing to the development of a sustainable halal industry ecosystem.

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