The Effect of Cost Determination in the Provision of Halal Certificates on Traded Products in Makassar City

Azzah Azimah Assagaf*, Juajir Sumardi2, Winner Sitorus3

1-3 Department of Law, Hasanuddin University, Indonesia
*Corresponding Author E-mail: azzazimahassgf@gmail.com

ABSTRACT

In terms of food or goods and their use, Islam commands its followers to eat and use good, holy, and clean ingredients. Allah Subhanahu Wa Ta’ala says which means: “O mankind, eat what is lawful and good from what is on earth, and do not follow the steps of the devil, because indeed the evil is a real enemy for you.” (Q.S. Al-Baqarah, 2:168). In other words, the concept of perfect and recommended food is “halal and good food.” Since the Covid-19 pandemic has spread throughout Indonesia, many have turned into traders to provide for themselves and their families due to mass layoffs. However, if you want to sell, you need to pay attention to the composition that will be used, because in Article 4 of Law Number 33 of 2014 concerning Halal Product Guarantee, which states “products that enter, circulate, and trade in Indonesian territory must be certified halal” and this article came into effect on October 17, 2019. However, there are still many MSME (Micro, Small, and Medium Enterprises) who do not have a halal certificate due to cost constraints etc. The purpose of this study was to evaluate and find answers related to the effect of determining costs and procedures for obtaining a halal certificate on the ease of doing business for businessmen in Makassar City. This research is an empirical research, both quantitative data and qualitative data were analyzed using a qualitative descriptive approach. The results of the study indicate that the determination of costs and procedures for obtaining a halal certificate greatly influences the ease of doing business for businessmen in Makassar City, especially MSME. Of the 60 MSME who have filled out this research questionnaire, 38 MSME (63.3%) admitted that determining the costs and procedures for obtaining a halal certificate was burdensome or complicated for MSME and 22 other MSME (36.7%) claimed to make it easier.

Keywords: Ease of Doing Business, Effect of Cost Determination and Procedures, Halal Certificate, MSME

ABSTRAK


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INTRODUCTION

Now a new era has begun, an era called globalization is engulfing the life of nation-states on the surface of this earth (Cuterela, 2012). Economic globalization is one of the many currents of globalization that are emitting waves, which have made economic interdependence even stronger. Economic globalization, which touches all aspects of the world economy, is basically the same as the phenomenon of democracy in terms of democratization is going on (Sumardi, 2012). An economy that is organized based on democracy with the principles of togetherness, efficiency, justice, sustainability, environmental insight, independence, and by maintaining a balance of progress and national economic unity, needs to be supported by strong economic institution in order to realize community welfare (Khairandy, 2013).

Since the Covid-19 pandemic that has been endemic throughout the world, which has affected the country's economy, the Republic of Indonesia is no exception, this has resulted in many cases of layoffs (Termination of Employment) so that many become unemployed en masse. Divorce often occurs due to economic problems at that time (Musari, 2022). So many have turned into MSMEs (Micro, Small and Medium Enterprises) to be able to support themselves and their families. As consumers, we often hesitate if we want to buy products sold by MSME actors whose composition of ingredients is not clear. In terms of food or goods and their use, Islam commands its followers to eat and use good, holy, and clean ingredients Allah Subhanahu Wa Ta'ala says which means: "O mankind, eat what is lawful and good from what is on the earth, and do not follow the steps of the devil, because indeed the devil is a real enemy for you." (Q.S. Al-Baqarah, 2:168) (Diana Susanti & Kn, 2021). Basically, all food and drinks derived from plants, vegetables, fruits, and animals are halal, except those that are toxic and endanger human life. Scholars agree that all food and drinks stipulated in the Qur'an are forbidden to be consumed, both in large and small quantities (Tambunan, 2022). However, plants and plants that endanger health and damage the human body, such as liquor and drugs, are unlawful because they are dangerous and damage the human mind (Ali, 2016).

A Muslim's need for halal products should be supported by halal guarantees. However, not all of the products circulating in Indonesia are guaranteed to be halal. Muslim consumers include those who are disadvantaged by the large number of products without halal labels and non-halal information (Faridah, 2019). To find out the halalness of a product, it is necessary to have a halal certificate. Halal certificate is a written fatwa of the Indonesian Ulema Council, hereinafter abbreviated as MUI, which states that a product is in accordance with Islamic law. Halal certificates for food, medicine, and cosmetic products are intended to provide certainty and peace of mind for consumers. The continuity of the halal production process is guaranteed by the producers by implementing the Halal Assurance System, hereinafter referred to as SJH. SJH is an integrated management system that is compiled, implemented and maintained to regulate materials, production processes, products, human resources and procedures in order to maintain the sustainability of the halal production process in accordance with the requirements of the Indonesian Ulema Council for the Study of Food, Drugs and Cosmetics, hereinafter abbreviated as LPPOM MUI. Halal Assurance System Criteria in HAS (Halal Assurance System) 23000 which is a halal certification requirement set by LPPOM MUI for halal certification of a product. These requirements contain HAS criteria and other requirements, such as policies and procedures for halal certification. There are 11 HAS criteria covered in HAS 23000. All of these criteria must be met by business actors who wish to obtain halal
certificates for their products. There are six things that need to be prepared by business actors, especially micro, small and medium enterprises, hereinafter referred to as MSMEs, in halal certification, namely: knowing access to information related to halal, understanding halal requirements, preparing halal materials, preparing halal production facilities, preparing a system halal assurance, and fees.

With the existence of halal certification on a product, Muslim consumers who are very careful with the composition of a product will feel safe and calm buying the product (Usman, Chairy, & Projo, 2021). However, not all products have a halal certificate, for example MSME products. MSME actors complain of very strict procedures and high costs in obtaining halal certification. In addition, in Article 4 of Law no. 33 of 2014 concerning Halal Product Guarantee, hereinafter abbreviated as JPH Law which states "products that enter, circulate, and trade in Indonesian territory must be certified halal" and this article came into force on October 17, 2019. In fact, halal certification is very important, especially for Muslim consumers who are very large in Indonesia. Indonesia is one of the most populous Muslim countries in the world. However, business actors who are constrained by costs and very strict management make them unable to have halal certificates on their products. This should be made easier for business actors such as MSMEs. Of the 30 MSME actors who have filled out this pre-research questionnaire, 17 MSME actors (56.7%) admitted that it was complicated in obtaining halal certificates and 13 MSME actors (43.3%) admitted that they were constrained by costs and did not know the procedures for obtaining halal certificates. The Halal Information Sector in LPPOM MUI, states that many MSME actors do not yet have a halal certificate due to 4 (four) factors as follows: not knowing the process or procedure for obtaining halal certificates, knowledge about the importance of halal certificates, not having a distribution permit, and constrained by costs (Usman et al., 2021). (LPPOM MUI Halal Information Sector Interview, Makassar City, January 17, 2022). Based on the phenomenon, the legal issues that arise in this study are the determination of costs and procedures for obtaining halal certificates for food/beverage products traded in Makassar City. It is considered by business actors that it has not provided convenience in doing business.

There are 11 (eleven) indicators to measure the ease of doing business or also known as EoDB (Ease of Doing Business). The eleven indicators include starting a business (starting a business), licensing related to building construction (dealing with construction permit), electricity connection (getting electricity), property registration (registering property), access to credit (getting credit), protection for minority investors (protecting minority investors), paying taxes (paying taxes), trading across borders, labor market regulation, enforcing contracts, and resolving insolvency cases (Asmara, Ikhwansyah, & Afriana, 2019). The assessment indicator in EoDB that is relevant to this research is related to the management of various permits that need to be done to start a business. Therefore, the problem in this study is how to determine the effect of determining costs and procedures for obtaining a halal certificate on the ease of doing business for business actors.

The purpose of this study is to evaluate and find answers related to the effect of determining costs and procedures for obtaining a halal certificate on the ease of doing business for business actors. In addition, it is hoped that it can be used as input from a theoretical point of view in Islamic Law, especially Islamic Economics and can practically help MSME actors.

**RESEARCH METHOD**

The type of research used is empirical legal research, namely research that has an object of study on community behavior. The objects of empirical legal research according to Peter Mahmud Marzuki are as follows, namely: a) the effectiveness of the rule of law; b) compliance with the rule of law; c) the role of legal institutions or institutions in law enforcement; d) implementation of the rule of law (IrwanSyah,
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2020. Empirical legal research in this study was conducted through direct interviews with the Director and Administrator/Auditor of LPPOM MUI (Institute for the Assessment of Food, Drugs, and Cosmetics of the Indonesian Ulema Council) Makassar City and providing online questionnaires to MSME actors, especially Micro Enterprises.

Data obtained through research activities, both primary and secondary, namely quantitative data and qualitative data were analyzed using a qualitative descriptive approach, namely by explaining, describing, and describing problems and their solutions that are closely related to this research. The use of qualitative analysis techniques includes all research data that has been obtained from interviews and online questionnaires, in order to form a description that supports the qualifications of this study so that it can solve the object of the problem being studied.

RESULT AND DISCUSSION

Basis for Determining Fees in the Management of Halal Certificates

Determination of costs and procedures for obtaining a halal certificate greatly affects the ease of doing business for business actors in Makassar City, especially MSME actors. Of the 60 MSME actors who have filled out this research questionnaire, 38 MSME actors (63.3%) admitted that determining the costs and procedures for obtaining a halal certificate was burdensome/complicated for MSME actors and 22 other MSME actors (36.7%) claimed to make it easier MSME actors. For more details can be seen in table 1 below:

| Table 1. Respondents’ Responses to Cost Determination and Procedures for Obtaining Halal Certificate |
|----------------------------------------------------------|------------------|------------------|
| Determination of Fees and Procedures for Obtaining Halal Certificate | Frequency | Percentage |
| Burdening/Complicated for MSME Actors | 38 | 63.3 |
| Making it easier for SMEs | 22 | 36.7 |
| Total | 60 | 100 |

Source: Processed by Author 2022

Government Regulation No. 39 of 2021 concerning the Implementation of the Halal Product Assurance Sector regulates the cost of halal certification which will be described in more detail as follows Article 85:

1. Halal certification fees are charged to Business actors who apply for Halal Certificates;
2. Halal certification fees charged to Business Actors as referred to in paragraph (1) must be efficient and affordable;
3. Determination of the amount or nominal cost of halal certification is proposed by the Minister to the minister who carries out government affairs in the financial sector in accordance with the provisions of the legislation;
4. In the case of determining the amount or nominal cost of halal certification as referred to in paragraph (3) for the components of the cost of inspection and/or testing carried out by LPH, it can be regulated in a Decree of the Head of the Agency;
5. In the event that the application for halal certification is not continued due to the negligence of the applicant, the fees that have been paid cannot be refunded; and
6. The procedure for paying the halal certification fee is regulated in the BPJPH Regulation.

Article 86:
In the event that the application for Halal Certificate is submitted by micro and small Business Actors as referred to in Article 81 paragraph (1), financing can also be done by:

1. regional revenue and expenditure budget;
2. alternative financing for micro and small businesses;
3. financing from partnership funds;
4. government grants or other institutions;
5. revolving fund; or
6. other legal and non-binding sources.

The funding for each scale is different. For micro and small businesses the fee is Rp. 650,000.00 (six hundred and fifty thousand rupiah) for medium-sized businesses the fee is Rp. 5,500,000.00 (five million five hundred thousand rupiah) and for a large scale the fee is Rp. 12,000,000.00 (twelve million rupiah). The fee goes to BPJPH for making STTD (Document Receipt Letter) until it reaches the stage of the MUI Fatwa Commission for a fatwa and then BPJPH issues the halal certificate based on halal provisions from MUI. The additional costs provided for the implementation of the LPH (auditor) because this LPH is an independent institution, not under the government. So, there are additional costs for auditors including transportation and consumption costs, because these auditors must visit the location of MSME actors to conduct an audit. These additional costs cannot be predicted because they depend on the distance of the location to be traveled. It may be cheaper if the business actor is willing to pick up and take the auditor back to the original location. Before LPPOM MUI cooperated with BPJPH, there was such a thing as risk and high risk categories. This complex product category has a huge impact on financing. However, because currently the rules are different, the risk and high risk categories are no longer included in the cost component because LPPOM MUI follows the rules made by BPJPH regarding financing, the simple, risk, and high risk categories of financing remain the same depending on the scale of business (Interview. Director of LPPOM MUI Makassar City 7 June 2022).

Decision of the Head of BPJPH No. 141 of 2021 regarding BPJPH Service Tariff Determination (General Service Agency) that BPJPH BLU service tariffs consist of two types, namely: main service tariffs and supporting service tariffs (Ruhana, 2021). The main service tariff consists of halal certification of goods and services; LPH accreditation; halal auditor registration; halal auditor and supervisor training services; and certification of halal auditors and supervisors. The tariff for supporting services includes the use of land for rooms, buildings, and buildings; use of equipment and machinery; laboratory use; and use of motorized vehicles. Halal certification services for goods and services include: (a) halal certification application services with a statement of business actors (self declare); (b) halal certification application services; (c) halal certificate renewal application services; and (d) foreign halal certificate registration services. LPH accreditation services include: (a) LPH accreditation services; (b) LPH accreditation extension services; (c) LPH level reaccreditation services; (d) additional LPH scope services.

Administrative and/or Laboratory Requirements

Decree of the Head of the Halal Product Assurance Agency Number 12 of 2020 concerning Procedures for the Implementation of BPJPH Halal Certification Services and the Regional Halal Certification Service Task Force that applications for halal certificates submitted by Business Actors through BPJPH and the Regional Task Force (via PTSP), must be accompanied by the following documents:

1. Application for Halal Certificate, addressed to the Head of the Halal Product Assurance Organizing Agency (Head of BPJPH);
2. Halal Certification Registration Form (can be downloaded via the website), by attaching the following documents:
   a. Company legal aspects:
      1) Copy of Business Identification Number (NIB); and
      2) If you don’t have a NIB, it can be replaced with another SIUP/IUMK/IUI/API. For Micro Business Actors, it can be replaced with NPWP and/or KTP.
   b. Halal Supervisor Documents:
      1) Copy of ID card;
      2) A copy of the decree on the determination of the halal supervisor;
      3) curriculum vitae;
      4) Copy of halal supervisor certificate (if any).
   c. Copy of distribution permit/healthworthiness certificate.
3. List of product names and ingredients/menus/goods;
4. Product Processing Contains information on purchase, receipt, storage of materials used, processing, packaging, storage of finished products, and distribution;
5. Halal Product Assurance System (SJPH):
   a. The Halal Product Assurance System (SJPH) is a management system document that is prepared, implemented and maintained by business actors to maintain the sustainability of the halal production process. This Halal Product Assurance System will be determined by BPJPH; and
   b. Regarding the fulfillment of the current requirements, the SJPH document used is the halal assurance system currently in effect at the LPH.
6. Power of Attorney For direct applications made by other than the person in charge of the company; and
7. Copies of halal certificates issued by MUI for products that have been certified halal.

The products that must have a halal certificate in the halal certification process are (Interview Administrator/Auditor of LPPOM MUI Makassar City 7 June 2022):
1. All processed food products;
2. Restaurants and restaurants;
3. Drugs;
4. Cosmetics;
5. Services;
6. Materials (clothes, headscarves, etc.); and
7. Pet food (cats, rabbits, chickens, etc.).

Of the 60 MSME actors who have filled out this research questionnaire, 37 MSME actors (61.7%) do not know the administrative and/or laboratory requirements in obtaining halal certificates and 23 other MSME actors (38.3%) have known these requirements. For more details can be seen in Table 2 below:

Table 2. Respondents' Responses to Knowledge of Administrative and/or Laboratory Requirements in Processing Halal Certificates

<table>
<thead>
<tr>
<th>Knowledge of Administrative and/or Laboratory Requirements in Halal Certificate Management</th>
<th>Frequency</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Don’t Know</td>
<td>37</td>
<td>61.7</td>
</tr>
<tr>
<td>Already Know</td>
<td>23</td>
<td>38.3</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>60</strong></td>
<td><strong>100</strong></td>
</tr>
</tbody>
</table>

Source: Processed by Author 2022
This is because there is no firm direction for the implementation of Article 4 of the JPH Law regarding all products that are required to have a halal certificate properly. There is very little affirmation and application in the community so that there are still many MSME actors who do not know about the administrative and/or laboratory requirements. It is necessary to hold socialization related to the management of halal certificates in various regions so that knowledge about the requirements for obtaining halal certificates is evenly known by all MSME actors in each region.

**Halal Certification Procedure**

Decree of the Head of the Halal Product Assurance Agency Number 12 of 2020 concerning Procedures for Implementing BPJPH Halal Certification Services and the Regional Halal Certification Service Task Force that regarding the system, mechanism, and procedure for halal certification services consists of the following stages:

1. Submission of Application for Halal Certificate;
2. Document Completeness Check;
3. Determination of LPH to conduct inspection/testing of product halalness;
4. Product Inspection and/or Testing;
5. Submission of Inspection and/or Product Halal Test Results from LPH to BPJPH;
6. Submission of the results of inspection and/or testing of product halalness from BPJPH to MUI;
7. Determination of Halal Products by MUI;
8. Submission of the Result of Determination of Halal Products from MUI to BPJPH;
9. Issuance of Halal Certificate Based on the Result of Determination of Halal Products from MUI by BPJPH;

Of the 60 MSME actors who have filled out this research questionnaire, 24 MSME actors (40%) admitted that they were constrained by costs in obtaining halal certificates, 22 MSME actors (36.7%) admitted that obtaining halal certificates was complicated, and 14 MSME actors (23, Another 3%) admitted that the processing of halal certificates was a long process. For more details can be seen in table 3 below:

**Table 3. Respondents' Responses to Constraints in Processing Halal Certificates**

<table>
<thead>
<tr>
<th>Constraints in the Management of Halal Certificates</th>
<th>Frequency</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cost Constraint</td>
<td>24</td>
<td>40</td>
</tr>
<tr>
<td>Complicated Management</td>
<td>22</td>
<td>36.7</td>
</tr>
<tr>
<td>Old Management Process</td>
<td>14</td>
<td>23.3</td>
</tr>
<tr>
<td>Total:</td>
<td>60</td>
<td>100</td>
</tr>
</tbody>
</table>

Source: Processed by Author 2022

This is because too many parties handle the management of halal certificates. Before the new regulations were issued, there was only one party who took care of the process until the issuance of the halal certificate, namely LPOM MUI. However, since the end of 2021 until now it is still in the process of adjustment between the three parties, namely, BPJPH, LPH, and MUI. Plus, nowadays technology is getting more sophisticated, so the process of obtaining halal certificates also follows technological developments, namely the online system. This certainly takes a lot of time considering that to access the online system we need an internet network. So it needs a stable connection to facilitate the process so it doesn't take a long time. However, it is very unfortunate that frequent slow connections and so on make the process delayed (delay) and also missed communication (Interview Administrator/Auditor of LPPOM MUI Makassar City 7 June 2022).
MSME actors who have filled out this research questionnaire hope that there will be a free halal certificate program from the government for MSE actors who are constrained by costs because the materials used include no risk, making it easier for them to do business. There needs to be socialization regarding free halal certificates in each region to make it easier for MSME actors to obtain business permits so that it is in line with the statement of the Vice President of the Republic of Indonesia Ma'ruf Amin so that products in Indonesia, both food and beverages, penetrate the global halal market. He continued, the obligation to be certified halal for all food and beverage products is Indonesia's vision as the center of the world's halal product industry. Therefore, the government continues to encourage the existence of new halal inspection institutions (LPH) as a form of strengthening halal product guarantees as well as accelerating the development of the halal industry in Indonesia. Minister of Religion Lukman Hakim Saifuddin stated, during the phasing period for types of products that must be certified halal, the Ministry of Religion's BPJPH will provide guidance to business actors who produce products that must be certified halal. The Minister of Religion also emphasized that he would work together with other stakeholders and the community to create conditions that encourage the improvement and development of the business climate in Indonesia. Head of BPJPH Sukoso said that in implementing the obligation to be certified halal, which began on October 17, 2019, the government set a phasing policy. With these phasing rules, food and beverage products are designated as products that are beginning to be subject to the obligation to be certified halal. The phasing of these food and beverage products starts from October 17, 2019 to October 17, 2024. The five-year time span is a period of fostering JPH for business actors to become halal certified. This is certainly good news for consumers who are very concerned about the halalness of a product, so there is no need to hesitate anymore to buy products marketed by MSME actors because it is clear if the global halal has been realized.

Table 4. Respondents’ Responses to the Importance of Having a Halal Certificate

<table>
<thead>
<tr>
<th>The Importance of Having a Halal Certificate</th>
<th>Frequency</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Very important</td>
<td>49</td>
<td>81.7</td>
</tr>
<tr>
<td>Important</td>
<td>10</td>
<td>16.7</td>
</tr>
<tr>
<td>Not important</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Others: Haven’t thought that far</td>
<td>1</td>
<td>1.6</td>
</tr>
<tr>
<td>Total</td>
<td>60</td>
<td>100</td>
</tr>
</tbody>
</table>

Source: Processed by Author 2022

MSME actors have an awareness of the importance of having a halal certificate. This is certainly a positive thing that can help in realizing global halal which is being targeted by the government (Siswoyo, 2021). If it is associated with the theory used by the author to answer the formulation of the problem in this study, namely, the theory of legal protection from Satjipto Rahardjo. That the presence of law in society, among others, is to integrate and coordinate interests that may conflict with each other by law being integrated in such a way that these collisions can be minimized. Organizing these interests is done by limiting and protecting these interests. In a traffic of interests, protection of certain interests can only be done by limiting the interests of the other party (Rahardjo, 2014) that legal protection is an effort to protect one’s interests by allocating a human right to power to him, to act in that interest. This is in accordance with this discussion, that both business actors and consumers each try to protect their rights.
Business actors try to protect their businesses so that of course they can continue to run so they can get a stable income so they can provide a living for themselves and their families. Likewise consumers, they protect themselves to be able to consume food that does not contain ingredients that are harmful to health with a halal certificate of course a guarantee that a product to be consumed is a product that is halal and safe for consumption. All business actors have the right to register products made to obtain halal certification, in order to guarantee protection from the State. In Law no. 8 of 1999 concerning "consumer protection" states that "consumers have the right to obtain correct, clear, and honest information regarding the condition of goods or services" (Rahayuningsih & Ghozali, 2021).

The second theory, namely the theory of legal effectiveness from Soerjono Soekanto. Whereas basically, a good law is if the law can be implemented and obeyed by the community so that the law can be effective. Because laws are drafted by law enforcers, their implementation is carried out by law enforcers and law enforcement is considered a legal role model by the wider community (Soekanto, 2004). The government or law enforcement officers must still be in the community to provide education, socialization and assistance to the community and business actors (Alviadi & Ramli, 2021). This theory fits perfectly with this discussion because every business actor, especially a successful, well-known, big company will definitely take care of a halal certificate. Because they want to keep their business going forward and used by many people. They know that halal certificates are important because everyone pays attention to the composition of the ingredients they will consume or use if they want to cook or use cosmetics, for example. They know that in Article 4 of the JPH Law the obligation to have a halal certificate is not a burden but for the benefit of many people and for themselves.

CONCLUSION

Determination of costs and procedures for obtaining a halal certificate greatly affects the ease of doing business for business actors in Makassar City, especially SMEs. The majority of MSME actors admit that it is difficult and complicated to obtain halal certificates. This is of course due to the lack of socialization made by the authorities in the management of halal certificates, namely BPJPH, LPH, and MUI regarding the costs and procedures for obtaining halal certificates.

Based on the conclusions above, the authors recommend several suggestions, namely, that it is necessary to hold socialization related to the management of halal certificates in various regions so that knowledge about the management of halal certificates is evenly known by all MSME actors in each region. So that there is no longer any reason that they do not know the procedure for obtaining a halal certificate or that no one else cares about the importance of having a halal certificate for business actors, especially SMEs. Then, there is a need for a halal certificate guarantee institution for MSME actors to provide guarantees so that it can be facilitated in terms of registration, financing, processes, procedures, until the halal certificate is issued and reaches the hands of the owner and reaches the hands of the owner and also to facilitate the work of the parties involved at this time in management of halal certificates, namely BPJPH, LPH, and MUI. So that business actors do not accumulate or focus on only one institution but are transferred to this guarantee institution so that no one complains that the costs are expensive, the procedures are complicated, the management takes a long time, so that parties related to the management of the halal certificate can carry out their respective jobs more conducive, of course, and make it easier for the parties involved.
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