

HALAL *LIFESTYLE* INDONESIA: REVIEW OF HALAL PRODUCT DEVELOPMENT IN SHARIA ENTERPRISE THEORY (SET) PERSPECTIVE

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Abstrak: Penelitian bertujuan untuk menganalisis pengembangan produk halal dalam pemenuhan kebutuhan halal lifestyle di Indonesia. Penggunaan tinjauan sharia enterprise theory untuk menunjukkan hal-hal penting yang harus diperhatikan bagi seluruh perusahaan yang memproduksi barang atau jasa. Penelitian ini merupakan penelitian kualitatif dengan menggunakan analisis deskriptif. Analisis ini digunakan untuk memberikan deskripsi atau gambaran mengenai subjek penelitian berdasarkan data variabel yang diperoleh dari kelompok subjek tertentu. Hasil penelitian ini menjelaskan bahwa Allah SWT sebagai stakeholder utama, pemilik seluruh sumber daya di muka bumi. Maka penting bagi pelaku usaha bertanggung jawab pada Allah SWT dengan pengelolaan produk sesuai kegiatan dalam syariat Islam. Kemudian tanggung jawab pada manusia merupakan wujud untuk meningkatkan kepedulian antar sesama dan pengembangan produksi dengan tenaga seorang pekerja. Lalu tanggung jawab pada lingkungan, menjadi perhatian penting bagi pelaku usaha agar dapat terus mengembangkan produk dengan memperhatikan pelestarian lingkungan.

Kata kunci: Halal Lifestyle; Produk Halal; Sharia Enterprise Theory

Abstract: The research aims to analyze the development of halal products in fulfilling the needs of halal lifestyles in Indonesia. Sharia enterprise theory reviews show important things that must be considered for all companies that produce goods or services. This research is qualitative research using descriptive analysis. This analysis is used to provide a description or description of the research subject based on variable data obtained from certain subject groups. The results of this study explain that Allah SWT is the main stakeholder, the owner of all the resources on earth. So it is important for business actors to be accountable to Allah SWT by managing products according to activities in Islamic law. Then the responsibility to humans is a form of increasing concern among others and developing products with the power of a worker. The responsibility for the environment becomes an important concern for business actors so that they can continue to develop products with due regard to environmental preservation.

Keywords: Halal Lifestyle; Halal Product; Sharia Enterprise Theory

Introduction

In living their lives, Muslims must certainly be guided by various basic principles of Sharia. The various activities of Muslims are based on several provisions of Islam. Allah SWT has ordered various guidelines for Muslims in daily life in the Al-Quran. Various examples of behavior commendable by the Prophet Muhammad SAW have been discussed in detail in Al-Hadis. So that Muslims should not act carelessly on earth. Including basic human activities to fulfill daily needs such as consumption activities.

In general, consumption is an activity carried out by humans to use goods or services to meet their needs and satisfaction directly.¹ Regarding consuming a product for Muslims, one must pay attention to several provisions related to this activity. One of them is consuming food as a basic supporting human life. Islam has prohibited Muslims from consuming several foodstuffs, one of which is in the following verse:

حُرِّمَتْ عَلَيْكُمُ الْمَيْتَةُ وَالِدَمُّ وَخَمُّ الْخَنزِيرِ وَمَا أُهْلِيَ لِعَيْرِ اللَّهِ ...

Meaning: It is forbidden for you (to eat) carrion, blood, pork, (animal meat) slaughtered in the name of other than Allah. (QS. Al Maidah: 3)²

Based on the verse above, there are indications of some foods that are forbidden to eat. So consuming food that is permissible or halal is an obligation for Muslims. Halal itself has been conveyed a lot in the Al-Quran, one of which is in the following verse:

يَا أَيُّهَا النَّاسُ كُلُوا مِمَّا فِي الْأَرْضِ حَلَالًا طَيِّبًا

Meaning: O people, eat what is lawful and good from what is on earth. (QS. Al-Baqarah: 168)³

The word halalan tayyiban indicates the order to consume something good in Islam. Etymologically, halal means things that are permissible and can be done because they are free or not related to the provisions that prohibit them.⁴

In general, it can be said that all consumption activities of Muslims in any product must be included in the halal category. So that "halal" becomes a necessity for Muslims, or it can also be referred to as the lifestyle of a Muslim.

¹ Ahfandi Ahmad. *Manajemen Produksi Dan Konsumsi Pangan Masyarakat*. (Pasaman Barat: Azka Pustaka, 2022), hlm. 44.

² Al-Mujanatul Ali. *Al-Quran Dan Terjemahannya*. (Bandung: Lentera hati, 2016), hlm. 179.

³ Ibid., 48.

⁴ Yusuf shofie. *Hukum Perlindungan Konsumen*. (Jakarta: Kencana, 2013), hlm. 110.

Lifestyle, or in other terms called lifestyle, is a way of life that is identified by how people spend their time, what they think about themselves, and the world around them.⁵ So a term has recently become a trend, namely the halal lifestyle. The halal lifestyle is currently sweeping the world, not only in countries with a predominantly Muslim population but also in countries with a non-Muslim majority.⁶

Indonesia, with the largest Muslim population, is a potential forum for developing a halal lifestyle. Based on the data the author has explored, the following is the development of the Muslim population in Indonesia in the last five years:

Table 1
Number of Indonesian Muslim Population
The year 2017-2021

No.	Year	Amount (million)
1.	2017	194,56
2.	2018	209,73
3.	2019	221,12
4.	2020	229
5.	2021	237,53

Data source: BPS data⁷

Based on the data above, it can be seen that a very large Muslim population can open up opportunities for the development of the halal industry in Indonesia. Currently, the development of halal products is quite good in various industrial sectors. Referring to the data for 2021, here are some positions for each sector of Indonesian halal products in the global ranking:

Table 2
Position of Various Indonesian Halal Industry Sectors
Global Rankings 2021

Industrial sector	Global Ranking
<i>Halal Food</i>	2
<i>Modest Fashion</i>	3
<i>Islamic Finance</i>	6
<i>Pharma and Cosmetics</i>	9

Sumber data: Data diolah dari laporan keuangan syariah Indonesia⁸

The position of the Indonesian halal industry in the global economy in 2021 has shown great potential from various sectors of the halal industry. Based on the previously presented

⁵ Vinna Sri Yuniarti. *Perilaku Konsumen: Teori Dan Praktik*. (Bandung: Pustaka Setia, 2015), hlm. 154.

⁶ Hendri Hermawan Adinugraha, Mila Sartika, dan Ahmad Hasan Asy'ari Ulama'i, "Halal Lifestyle Di Indonesia", *An-Nisbah*, Vol. 5, No. 2, 2019, hlm. 58.

⁷ <https://www.bps.go.id>

⁸ <https://knks.go.id>. diakses pada 10 Desember 2022

data, the Indonesian halal food industry occupies the 2nd position in the global economy. Based on this, it can be assumed that the need for halal food in Indonesia is very good. This is reasonable, considering this country has many Muslim residents.

Quoting from the May 2019 edition of the Ministry of Finance's Financial Media Magazine, the Islamic economy reaches US\$3.8 billion of Gross Domestic Product (GDP) annually. Then it was reported from the Ministry of Industry website that Bank Indonesia (BI), in the Indonesia Market Report 2021/2022, noted the contribution of the Islamic economy of 5.1 billion US Dollars to the national GDP through exports of halal products, growth of foreign investors, and import substitution.

According to Najiatun and Maulayati, the development of halal products can be done in three ways, namely, ensuring that they are not contaminated with non-halal products. Then it already has halal certification and educates consumers on the importance of halal products.⁹ Concerning halal certification, which is the most important thing in the production of goods or services in Indonesia. The development of products that have received a halal label from the MUI in the last five years is as follows:

Table 3
Number of LPPOM MUI Halal Certification
The year 2017-2021

No.	Year	Amount (Company)
1.	2017	7,198
2.	2018	11,249
3.	2019	13,951
4.	2020	18,75
5.	2021	22,431

Data source: Data processed from the Ministry of Cooperatives publication website ¹⁰

According to Sofyan, the importance of legal certification and labeling of halal products results from increasing consumer demand. Halal certification, for example, on halal food products, is an effort to protect Muslim consumers.¹¹ Meanwhile, according to Muawanah and

⁹ Najiatun dan Ryan Rahmah Maulayati, "Model Pengembangan Produk Halal", *JII: Jurnal Investasi Islam*, Vol. 4, No. 1, 2019, hlm. 30.

¹⁰ <https://kemenkopukm.co.id>, diakses pada 10 Desember 2022

¹¹ Krisna Nadhir Sofyan, "Formulasi Hukum Dan Pentingnya Jaminan Kepastian Hukum Produk Pangan Halal Dalam Hukum Nasional", *Nurani: Jurnal Kajian Syariah Dan Masyarakat*, Vol. 15, No. 2, 2015, hlm. 56.

Fauziah, the increasing presence of halal products will create competitiveness. A product with halal certification can gain high public trust.¹²

Halal product development is not only limited to obtaining a halal label; behind that, there must be a process passed. Included in this certification process is product management. From the production stage to distribution, one must pay attention to Sharia guidelines about halal products. One form of responsibility for activities is the corporate theory, or corporate CSR among businesses.

Islam has also regulated the accountability of a company in Sharia principles. Sharia enterprise theory is a theory for companies that have been integrated with God's values. The most important thing in Sharia enterprise theory is Allah is the creator and sole owner of all the resources in the world. In comparison, the assets owned by stakeholders are a mandate from Allah SWT, including the responsibility to use the methods and goals set by Allah SWT.¹³

Halal product development from the perspective of Sharia company theory can be viewed from Allah SWT's main principle of ownership of the entire natural world so that any human activity on earth must be accountable to God. The management of halal products must be able to be responsible that all processes follow Allah's commands. For example, in the management of food products, the raw materials used are not unclean foods for consumption. Besides that, the responsibility to other stakeholders, such as fellow human beings and the environment. It is a form of corporate responsibility for the activities carried out.

Therefore the author is interested in reviewing the halal lifestyle trend currently developing well in Indonesia. The focus of the discussion is related to the development of halal products today to improve the economy through the business sector. Through an analysis of the theory of Sharia companies, the author will reveal the responsible development of halal products for the three stakeholders: Allah, humans and the environment. When the business follows Sharia principles, it will be easy to get halal certification. Then the existence of halal certification will create consumer confidence, and of course, the business can develop well in economic activities.

¹² Muawanah dan Nur Dinah Fauziah, "Strategi Pengembangan Produk Halal Dalam Meningkatkan Daya Saing Industri Halal Di Indonesia", *Al-Adalah : Jurnal Syariah Dan Hukum Islam*, Vol. 5, No. 1, 2020, hlm. 35.

¹³ Eny Latifah, "Shari'ah Enterprise Theory (AMANA) Pada Pendekatan Behavioral Accounting Dalam Menilai Shari'aah Microfinance (Studi Kasus Pada Koperasi Syariah Lamongan)", *Jurnal Shidqia Nusantara*, Vol. 1, No. 1, 2020, hlm. 62.

Literature Review

Halal Lifestyle

Indonesia has the potential for a halal lifestyle with enormous opportunities to develop. The world's halal lifestyle trend is also a form of righteousness because it shows how people live, work, behave, choose food for consumption, channel their interests, spend money, and allocate their time according to Sharia principles.¹⁴

The concept of halal benefit is universal for Muslims and non-Muslims because halal covers. Sharia needs and is also a concept of sustainability through cleanliness, sanitation and safety, making halal products acceptable to consumers who care about food safety and lifestyle. Healthy and halal. This proves that Muslims and non-Muslims have accepted the halal concept, gradually becoming a way of life.¹⁵

The halal lifestyle is needed by all human beings, not only for Muslims, because the concept of halal applies universally and philosophically and practically is an innovation from standard operating procedures (SOP) that existed fourteen centuries ago in Islamic Sharia. Halal lifestyle contains elements of health, safety and security, wealth and human dignity. The term halal lifestyle is not meant to renew or impose but rather to reintroduce ramhatan lil'alalmin, the teachings of Allah SWT from a Sharia perspective which has been stated in the Al-Qur'an and Hadith.¹⁶

The halal lifestyle is very important for all Muslims in the world. It leads to a right and unbiased way of life. The word Halal in Arabic refers to the Koran interpretation, meaning whatever is permitted by Sharia. Sharia explains and regulates human attitudes in his personal and social life.¹⁷

Most people who hear the term halal will think of food and beverages such as meat and non-alcoholic beverages. In particular, this has been widely reviewed by scholars. The meaning of the word halal, in the aggregate, includes everything related to human life and lifestyle.

¹⁴ Aslikhah, "Potensi Ekonomi Syariah Dengan Tren Halal Lifestyle Di Indonesia Dalam Perspektif State The Global Islamic Economy Report", *EKOSIANA: Jurnal Ekonomi Syari'ah*, Vol. 8, No. 1, 2021, hlm. 34.

¹⁵ Kasmarini Baharuddin, et.al, Understanding the Halal Concept and the Importance of Information on Halal Food Business Needed by Potential Malaysian Entrepreneurs", *International Journal of Academic Research in Business and Social Sciences*, Vol. 5, No. 2, 2015, hlm. 170.

¹⁶ Eko Putra Boediman, "Halal Lifestyle in Marketing Communication of Tourism and Hospitality", *International Journal of Economic Research*, Vol. 14, No. 4, 2017, hlm. 429.

¹⁷ Hendri Hermawan Adinugraha, Mila Sartika, dan Ahmad Hasan Asy'ari Ulama'i, *Halal Lifestyle di Indonesia.*, hlm. 61.

Basically, halal refers to things or actions that comply with Sharia. The halal concept can guide Muslims in determining which products or services comply with Islamic law and norms.¹⁸

Indonesian Halal Product

In general, the halal industry is a production activity that produces goods or services following the provisions of the Islamic religion. Several processes in this industry will be adjusted to the Sharia basis.¹⁹ For example, in the process of making goods to facilitate people's activities, in terms of raw materials, the manufacturing process, and the benefits of goods, Islamic values must be taken into account. As a production activity, the halal industry also has several aspects that must be considered, including:

1. Foundation Aspect

As one of the activities carried out by Muslims, the basis of activities in the halal industry is the value of monotheism or belief in God. Allah SWT has shown various directions of behavior for Muslims. Therefore, these guidelines must be considered in every activity of the people, including economic activities.

2. Aspects of Purpose

The benefit that must be achieved from a service activity based on Sharia principles is the benefit for the general public. The industry should be able to meet consumer needs, increase employment opportunities, and the welfare of society at large. In addition, the production process must also pay attention to the surrounding environment so as not to cause harm to nature.

3. Remuneration Aspect

This aspect is a form of fulfilling the obligation for a company to provide the rights of its workers who have assisted the production process in realizing its goals. The Islamic wage concept has also been explained, and it is important to pay attention to the concept of fair wages for workers.²⁰

¹⁸ Dwi Handayani. *Bisnis Syariah*. (Jakarta: Erlangga, 2016), hlm. 54.

¹⁹ Agustin Mairinda. *Berkenalan Dengan Jaminan Produk Halal Di Indonesia*. (Jakarta: Gramedia Pustaka Utama, 2021), hlm 121.

²⁰ Nur Athiroh. *Potret Budaya Halal Dan Industri Halal Di Jawa Timur*. (Surabaya: Inara Publisher, 2022), hlm. 77.

Indonesia has great potential in the halal industry, especially in the following sectors:

1. Food and Beverages

This sector in 2021 is ranked 2nd in the global economy, which indicates the concern of the Indonesian people for the need for halal food. Food and drink are important to sustain human survival and, in general, as basic needs that must be met.

2. Fashion

This sector is a need that is no less important for the people of Indonesia, proven to be ranked 3rd in the global economy for meeting the needs of the halal industry. The need for clothing is one of the three basic principles humans must meet, apart from food and shelter. For Muslims, clothing will support worship and activities in daily life.

3. Travel

This sector is a form of tourism facilities that are used as recreational facilities for the community. The need for Sharia tourism is growing rapidly, considering the development of local potential based on local wisdom is being intensively promoted by the government.

4. Pharmaceuticals and Cosmetics

This sector is no less important to support the survival of Muslims. Indonesia occupies the 9th position in the global economy in fulfilling the need for medicines and cosmetics. Pharmaceutical products are used to maintain people's health, especially now that there is a pandemic that requires an antidote vaccine, which must be made with good substances for Muslims. Besides that, cosmetics also help in the daily activities of Muslims as a form of art and beauty that can be developed to improve people's self-competence.²¹

Sharia Enterprise Theory (SET)

Sharia enterprise theory is an enterprise theory that has been internalized with Islamic values to produce a metaphysical and more humanist theory.²² The concept of corporate social responsibility in Islam consists of the concept of zakat, the concept of justice, the concept of benefit, the concept of responsibility and the concept of falah. Then the concept is formed into Sharia enterprise theory.²³

²¹ Muhammad Syahril. *Manajemen Pariwisata Halal*. (Surabaya: Jakad Media Publishing, 2022), hlm. 134.

²² Dori Novarela dan Indah Mulia Sari, "Pelaporan Corporate Social Responsibility Perbankan Syariah Dalam Perspektif Syariah Enterprise Theory (SET)", *Jurnal Akuntansi Dan Keuangan Islam*, Vol. 3, No. 2, 2015, hlm. 147.

²³ Windi Ariesti Anggraeni, "Social Performance Pada Perbankan Syariah Indonesia: Sharia Enterprise Theory Perspective", *Jurnal Wacana Ekonomi*, Vol. 18, No. 2, 2019, hlm. 104.

The first concept encourages the understanding that tangible assets are stored in the rights of others. This understanding certainly brings about important changes in the Sharia terminology of enterprise theory, which lays down its premise to distribute wealth based on participants' contributions. These namely participants make financial or skill contributions. This thinking is based on the premise that humans are khalifatullah fil ardh, whose mission is to create and distribute prosperity for all humans and nature. This premise encourages Sharia enterprise theory to realize the value of justice for humans and the natural environment. Therefore, Islamic companies' theory will benefit stakeholders, society and the environment.²⁴

In principle, the Sharia enterprise theory provides a form of accountability primarily to Allah (vertical accountability), which then requires another form of accountability to humans and nature (horizontal accountability). The final premise is falah, true success in business in the form of achieving prosperity, which includes (spiritual) happiness and (material) prosperity at the individual and societal levels.²⁵

Method

This research is qualitative research using descriptive analysis. This analysis provides an overview or description of the research subject based on variable data from certain subject groups.²⁶ The data taken is secondary data obtained through intermediaries and is usually presented without having to dig directly from the source.²⁷ This study uses a literature study, which obtains data from various sources such as books, scientific articles, official websites, and reports on the object data studied.²⁸ The data will be recorded, read, and processed to help answer research problems. The data obtained will be analyzed based on the existing literature in books or scientific articles.

²⁴ Ibid., 105.

²⁵ Omi Pramiana dan Nur Anisah, "Implementasi Corporate Social Responsibility (CSR) Dalam Perspektif Syariah Enterprise Theory", *Eksis: Jurnal Riset Ekonomi Dan Bisnis*, Vol. 13, No. 2, 2018, hlm. 171.

²⁶ Sugiyono, *Metodologi Penelitian* (Bandung: Pustaka Setia, 2014), 73.

²⁷ Arinta Hapsari, dkk, *Dasar-Dasar Metodologi Penelitian* (Jakarta: Pena Mas, 2018), 41.

²⁸ Jogiyanto Harahap, *Penelitian Kualitatif-Kuantitatif* (Bandung: Telaga Ilmu, 2015), 133.

Result and discussion

Indonesia has various industrial sectors that are useful for meeting the need for halal products for the Muslim community. Four industrial sectors need to be developed to increase the halal lifestyle in Indonesia.

1. Food and Beverages

This product is the basis for the needs of the people that must be met. Islam has explained clearly the consumption of something halal. So, a Muslim producer must pay attention to processors according to Islamic law. In the Sharia enterprise theory concept, companies have accountability for realizing Sharia values. So here, a producer has responsibility for every product consumed by the public. Specifically for the Muslim community, the product must be halal in raw materials and processing.

2. Fashion

Besides food, there is also a need for clothing at the level of people's needs. Muslims must always worship Allah to realize this obedience by wearing good clothes when facing Him. Lots of Muslim clothing manufacturers meet the needs of community worship. However, related to the concept of Sharia business theory that accountability in industrial mode can be realized through proper waste management. It is known that the clothing industry will involve the processing of raw materials, which creates residual waste. Then the waste must be managed properly not to pollute the environment or disturb the human ecosystem.

3. Travel

The need for recreation is part of fulfilling the secondary needs of the people. Primary needs must be met first, then secondary needs. However, recreation is also important for entertainment and peace of mind for the activities undertaken. The concept of Sharia business theory in the travel industry can be realized with Islamic business travel. Conducting visits to Islamic tourism, so it needs to be optimized. The goal is that recreation is not a means of immoral needs but a fulfillment of religious tourism and increasing community religiosity.

4. Pharmaceuticals and Cosmetics

This industry is very important for the wider community. Medicines to eliminate the harm of the diseases suffered by the people. Meanwhile, cosmetics are used to beautify oneself, so it is very wrong to use too much. Drug and cosmetic processing in Indonesia must comply with BPOM and Halal MUI permits. This is related to fulfilling the halal aspect of the medicinal and

cosmetic products sold. Sharia enterprise theory in the pharmaceutical and cosmetic industry is related to responsibility in production. All processing processes to become drugs and cosmetics must comply with Sharia.

The development of halal products in Indonesia is a form of fulfilling the increasing needs of the Muslim community. Consumption of halal products has become a lifestyle for Muslim communities. However, what sometimes becomes problematic is gaining public trust in the halal labeling of a product. So it is important to have a halal certification to convince consumers.

According to Alfian and Marpaung, the halal label influences the purchasing decisions of the Muslim community in Medan City.²⁹ It is in line with Widyaningrum's research. This also states that the halal label significantly influences purchasing of Wardah cosmetics in Ponorogo.³⁰

The importance of halal labeling on a product in Indonesia, of course, must be noticed by all business owners. However, obtaining this halal label requires a process and observation of the validity of all production activities that comply with Sharia principles.

Product management adapted to Sharia principles will make obtaining halal certification easier for an entrepreneur. The existence will see the principle of applying Sharia to a product of accountability regarding the production process. Usually, corporate responsibility ends in social activities. However, in Sharia, enterprise theory mainly focuses on accountability to several stakeholders. Following research by Rinovian and Suarsa states that stakeholders in enterprise sharia theory include accountability to Allah SWT, humans, and the environment.³¹

Halal product entrepreneurs in Indonesia must pay attention to several responsibilities of these three stakeholders. The manifestation of attention to the three stakeholders is as follows:

1. Responsibility to Allah SWT

As the basis of human activities on earth, economic activities must be adjusted to the commands of Allah SWT. Including managing a product that comes from natural resources

²⁹ Ian Alfian dan Muslim Marpaung, "Analisis Pengaruh Label Halal, Brand, Dan Harga Terhadap Keputusan Pembelian Di Kota Medan", *At-Tawassuth: Jurnal Ekonomi Islam*, Vol. 2, No. 1, 2017, hlm. 118.

³⁰ Premi Wahyu Widyaningrum, "Pengaruh Label Halal Dan Celebrity Endorser Terhadap Keputusan Pembelian (Survei Pada Konsumen Wardah Di Ponorogo)", *JESI (Jurnal Ekonomi Syariah Indonesia)*, Vol. 6, No. 2. 2017, hlm. 83.

³¹ Reztu Rinovian dan Abin Suarsa, "Pengungkapan CSR Perbankan Syariah Sebagai Kebutuhan Informasi Stakeholder", *Jurnal Ilmiah MEA (Manajemen, Ekonomi, & Akuntansi)*, Vol. 2, No. 2, 2018, hlm. 181.

belonging to Allah SWT. For example, in the management of halal food, in Surat Al Maidah verse 3 concerning the prohibition of consuming several food ingredients. When halal food entrepreneurs pay close attention to aspects of this raw material, it will be more in certifying the halal label.

This responsibility to Allah SWT is a manifestation of one person aware of the ownership of the entire universe. The following paragraph explains that:

إِنَّ فِي السَّمَاوَاتِ وَالْأَرْضِ لَآيَاتٍ لِّلْمُؤْمِنِينَ

Meaning: surely in the heavens and the earth there are signs (of Allah's greatness) for the believers (QS. Al-Jatsiyah: 3)³²

Muslims must realize that the ownership of the entire universe is Allah SWT. So every human activity must be accountable. A study explained that the management of natural resources is God's commandment. Even every people must work hard to find wealth to meet their needs. The universe belongs to Allah SWT, but humans are ordered to manage it.³³

Entrepreneurs in the halal industry in Indonesia manifest the people's efforts to seek sustenance in meeting their daily needs. However, business managers must pay attention to the values of the provisions of Islamic law.

According to Athiroh, several aspects of the halal industry must be considered, including the foundation aspect. This aspect explains that in every activity carried out by Muslims, the basis of activity in this halal industry is the value of Tawhid or Godhead. Allah SWT has shown various directions of behavior for Muslims. Therefore, these guidelines must be considered in every activity of the people, including economic activities.³⁴

Developing halal products in the responsibility to Allah reminds all entrepreneurs to manage products well. All true human activities will be accountable to God in the hereafter. In addition, Islamic law is a form of offering benefits for the people. All forms of command in Islamic teachings contain Falah for mankind in general.

In the halal certification process, an analysis will be carried out regarding the product's raw materials so that taking into account sharia-compliant production will facilitate this process. The hope is that through special attention to religious values in production, halal

³² Al-Mujanatul Ali. *Al-Quran dan Terjemahannya.*, hlm. 543.

³³ Lukman Hamdani, "Prinsip-Prinsip Kepemilikan Harta Dalam Islam", *El-Mal: Jurnal Kajian Ekonomi & Bisnis Islam*, Vol. 1, No. 1, 2020, hlm. 117.

³⁴ Nur Athiroh. *Potret Budaya Halal dan Industri Halal di Jawa Timur.*, hlm. 77.

products will be created, which are the target of today's Muslim society. Fulfilling the needs of good Muslim consumers will create business development opportunities so that it can improve the economy for the owner of halal products.

2. Responsibility to Humans

Attention to this aspect is a form of concern for a business actor for fellow human beings. According to Athiroh, there are aspects of purpose in Indonesia's halal industry's existence. In this aspect, the goal is the benefit that must be achieved from an economic activity based on Sharia principles for the benefit of the general public. The industry should be able to meet consumer needs, increase employment opportunities, and the welfare of society at large.³⁵

Halal product development requires several stakeholders in it. Included in a company that requires labor or employees to help carry out the production process to distribution. According to Irawati, a workforce or employee is the main resource for a company to develop.³⁶

For the development of halal products from the perspective of Sharia company theory, it must also pay attention to aspects of responsibility to fellow human beings. By providing work opportunities for other people, of course, it can improve the community's economy. The role of the productive industrial sector is very large for the people's economy. Related to this, the Sharia economy has regulated how to manage workers according to Sharia to create a buoyant economy and benefits between people.

Halal products can develop with the help of a workforce that persistently helps meet the needs of Muslim consumers. So a worker's rights must be considered a form of responsibility in humans. For example giving wages on time, according to the following hadith:

أَجْرُهُ أَعْطُوا الْأَجِيرَ قَبْلَ أَنْ يَجِفَّ عَرْقُهُ

Meaning: Give a worker his wages before his sweat dries (HR. Ibnu Majah)³⁷

3. Environmental Responsibility

This aspect is also an important thing to note for all business actors. Specifically for halal product entrepreneurs, production management must not damage the environment. Allah SWT

³⁵ Ibid., 78.

³⁶ Rina Irawati, "Pengaruh Pelatihan Dan Pembinaan Terhadap Pengembangan Usaha Kecil", *Jurnal Ilmiah Bisnis Dan Ekonomi*, Vol. 12, No. 1, 2018, hlm. 78.

³⁷ Al-Qazwani dan Abu Abdullah Muhammad bin Yazid. *Sunan Ibnu Majah Terj. Al-Kattani, Abdul Hayyie, Muhammad Muhklisin, Andri Wijaya, Dan Jajang Husnis Hidayat*. (Jakarta: Gema Insani, 2016), hlm. 322.

has bestowed grace in the form of all the abundant natural resources in the world. Humans only manage it for their benefit. However, nature needs to be preserved, not destroyed by over-exploitation.

According to Pratiwi and Wuryani, good production management must be considered for companies with waste that can pollute the environment.³⁸ The latest development concept is a solution to overcome environmental damage consequences. The lack of proper planning of economic activities can cause the existence of damage to nature.³⁹

Halal product development in this concern is a form of responsibility to the environment. This is related to the task of humans on earth as managers and, at the same time, guardians of nature. The hope is that the benefits of nature will continue to be felt by mankind. Islam has ordered humans to take care of the environment in the following Surah:

إِنَّ رَحْمَةَ اللَّهِ قَرِيبٌ مِّنْ حَوْفٍ وَطَمَعًا بَعْدَ إِصْلَاحِهَا وَادْعُوهُ وَلَا تُفْسِدُوا فِي الْأَرْضِ الْمُحْسِنِينَ

Meaning: And do not make mischief on the earth after (Allah) has repaired it and pray to Him with fear (it will not be accepted) and hope (it will be granted). Indeed, Allah's mercy is very close to those who do good (QS. Al-Araf: 56)⁴⁰

Attention to this aspect will realize the management of halal products that care about environmental sustainability. When the environment is damaged, it will certainly cause harm. Human resources are a source of benefit for humans by managing them properly. The development of halal products will require the contribution of the natural surroundings, for example, for raw materials or product management processes.

Every production activity will certainly impact the surrounding environment. This is in line with research by Siregar and Nasution, which states that the adverse effects of economic activities on the environment include pollution, reduced species of living things, and disruption of human health.⁴¹

³⁸ Wahyu Mega Pratiwi dan Endah Wuryani, "Akuntansi Lingkungan Sebagai Strategi Pengelolaan Dan Pengungkapan Tanggung Jawab Lingkungan Pada Perusahaan Manufaktur", *Jurnal Akuntansi AKUNESA*, Vol. 2, No. 1, 2013, hlm. 17.

³⁹ Sofi Mubarak, "Islam Dan Sustainable Development: Studi Kasus Menjaga Lingkungan Dan Ekonomi Berkeadilan", *Dauliyah*, Vol. 3, No. 1, 2018, hlm. 129.

⁴⁰ Al-Mujanatul Ali. *Al-Quran dan Terjemahannya*., hlm. 478.

⁴¹ Enni Sari Siregar dan Marliana Wahyuni Nasution, "Dampak Aktivitas Ekonomi Terhadap Pencemaran Lingkungan Hidup (Studi Kasus Di Kota Pejuang, Katanopan)", *Jurnal Education and Development*, Vol. 8, No. 4, 2020, hlm. 589.

It is very important to preserve nature for business actors as a form of responsibility to the environment. Halal product development will not be achieved if there are still practices of environmental damage because the resources of a product come from the environment.

Conclusions

The development of halal products to fulfill the needs of a halal lifestyle in Indonesia needs to pay attention to several aspects of Sharia business theory. Attention to Sharia enterprise theory to manage a product according to Sharia principles by being responsible to several stakeholders. Allah SWT is the main stakeholder and the owner of all resources on earth. So business actors need to be accountable to Allah SWT by managing products according to activities in Islamic law. Then the responsibility to humans is a form of increasing concern among others and developing products with the power of a worker. The responsibility for the environment becomes an important concern for business actors so that they can continue to develop products with due regard to environmental preservation.

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