

# Research Horizon

ISSN: 2808-0696 (p), 2807-9531 (e)

## Research Horizon

Volume: 05

Issue: 02

Year: 2025

Page: 437-446

## Citation:

Amrizal, D., Yusriati, &

Hasibuan, D. S. (2025).

Internal audit model for

strengthening governance

in halal certification

assistance institutions.

*Research Horizon*, 5(2), 437–

446.

## Internal Audit Model for Strengthening Governance in Halal Certification Assistance Institutions

Dedi Amrizal<sup>1\*</sup>, Yusriati<sup>1</sup>, Danisha Salsabilla Hasibuan<sup>1</sup>

<sup>1</sup> Universitas Muhammadiyah Sumatera Utara, Medan, Indonesia

\* Corresponding author: Dedi Amrizal ([dediamrizal9@gmail.com](mailto:dediamrizal9@gmail.com))

## Abstract

Mentoring plays a crucial role in the success of community empowerment programs, especially in the context of halal product certification for MSMEs. Prior to submitting documents to the Fatwa Commission, the Halal Product Process Mentoring Institution (LP3H) is responsible for conducting an internal audit to ensure procedural compliance, strengthen consumer trust, and support the growth of the halal market. This study aims to develop and implement an effective internal audit model for LP3H in North Sumatra as part of good governance practices. Employing a Research and Development (R&D) approach based on Borg and Gall's ten-step model—grouped into five stages for field efficiency—this study has completed 50% of its implementation. The stages include initial research, model design, model development, implementation, and evaluation. Results indicate that the developed internal audit model significantly improves LP3H's ability to supervise and evaluate halal mentoring activities, reducing errors and ensuring accountability. The model has been tested using the N-Gain method and shown to be effective. It provides a reliable tool to support LP3H in maintaining mentoring quality and certifying halal products for MSMEs. Future research is recommended to assess its adaptability across various LP3H institutions in other regions.

## Keywords

Audit, Internal Audit, Halal Certificate, Halal Products, Sound Governance.

## 1. Introduction

The implementation of Permenag No. 20 of 2021 concerning halal certification for Micro, Small and Medium Enterprises has required all business actors to make their business products halal certified (Matulidi et al., 2016; Hassan & Yusoff, 2020). The level of success can be seen from the ability of Halal Product Guarantee Organizing Agency (*Badan Penyelenggara Jaminan Produk Halal/ BPJPH*) of the Ministry of Religion in mobilizing halal assistants through Halal Product Process Companion Institution (*Lembaga Pendamping Proses Produk Halal/LP3H*). This halal assistance process step is a form of good governance from BPJPH through LP3H. When the halal certification was issued, it was found that there were still stages of halal assistance, especially verification and validation, which were difficult to control whether they had been carried out according to the established rules. In fact, BPJPH provides halal certification assistance to MSME actors by using assistants who have been trained by LP3H (Safian et al., 2020; Ramli, 2020; Dewi et al., 2023).

Each halal assistant from LP3H is required to carry out all stages of MSME internal audit activities such as ensuring that all stages of halal assistance have been carried out correctly, ensuring that LP3H has appointed a ferrivator for each product to be sent to the fatwa committee, and ensuring that the ferrivator results have been carried out correctly. The implementation of internal audits for each LP3H requires the application of an internal audit model. The internal audit model that has never been carried out so far has actually been carried out by Institute for the Study of Food, Drugs, and Cosmetics of the Indonesian Ulema Council (*Lembaga Pengkajian Pangan, Obat-obatan, dan Kosmetika Majelis Ulama Indonesia/LPPOM MUI*) and the MUI Fatwa Commission. The halal assistant assistance activities belonging to LP3H have never been evaluated before being sent to the fatwa committee, resulting in varying results/quality of work. The obstacles faced are the lack of functional supervision in the form of work program evaluation and the absence of an audit mechanism that is carried out if the work program has been completed (Amrizal & Yusriati, 2022). This internal audit activity is related to audit and evaluation activities of an activity. Halal certification activities of MSME actors must be audited internally to ensure the conformity of procedures and the accuracy of the data to be reported in the halal application (Bashir et al., 2019; Lim et al., 2022). Internal audit according to Idris and Paramita (2022) is a function or activity of independent and independent assessment in an organization to examine and evaluate all activities, both financial and non-financial, as a form of service provided to the organization.

Audit function to help members of the organization carry out their responsibilities effectively (Halimi et al., 2022; Rachmawati & Suroso, 2022). Meanwhile, the function of internal audit is as the eyes and ears of management, because management needs certainty that all policies that have been set will not be implemented deviantly (Fahmi & Syahputra, 2019; Marfiana & Gunarto, 2021; Sekarwati & Hidayah, 2022). Internal control according to Putri and Ngelo (2022) is a mechanism to prevent, detect, and monitor control risks in an institution. Internal Audit according to Sundari et al. (2022) is the key to the halal mentoring process. Mentoring means helping the process of strengthening independence based on its potential in realizing social change.

According to Rosa and Shalahuddin (2018) and Rayaswala (2018) mentoring is a strategy that greatly determines the success of community empowerment programs, in accordance with the principle of helping the community, improving the quality of human resources, so that they are able to identify themselves as part of the problem and try to find alternative solutions to the problems faced. Before the document is sent to the fatwa commission by the mentor or MSMES actor, LP3H is required to conduct an internal audit of all stages of mentoring. This is to ensure consumer trust and expand the halal food market. This study aims to develop and implement an

effective internal audit model for the Halal Product Process Mentoring Institution (LP3H) in North Sumatra as part of strengthening good governance in halal certification mentoring for MSME actors.

## **2. Literature Review**

### ***2.1. Internal Audit***

Internal audit is an independent mechanism that ensures the effectiveness of risk management, control, and governance. According to Larasati and Bernawati (2020), internal audit helps organizations achieve their goals through systematic evaluation, and in the context of LP3H, plays an important role in maintaining accountability and the quality of halal certification assistance. Internal audit is not just an administrative function, but is an integral part of the strategic control system in the organization. Zunaedi et al. (2022) emphasize that the implementation of internal audits functions as the main internal control mechanism to ensure compliance with regulations, completeness of the control system, and added value through operational efficiency and effectiveness. Meanwhile, Islam et al. (2018) highlight the role of internal auditors in providing assurance on the effectiveness of risk management, which has a direct impact on institutional stability and accountability.

In the context of the Halal Product Process Assistance Institution (LP3H), there have been few studies that highlight how the internal audit function can be adjusted to the unique needs of the assistance institution, especially in the halal certification process for MSMEs. Therefore, an internal audit framework is needed that is not only oriented towards compliance, but also adaptive to the dynamics of halal policies and resource limitations in the field. Integration between modern audit principles and contextual halal governance practices is important to ensure the sustainability and credibility of the assistance process. In addition, internal auditors also act as client solution partners. To realize the potential of consulting, internal auditors must adjust their competencies to the needs of the client. Internal auditors must go beyond their routines to provide consulting services. This role goes beyond assurance in the sense that it requires more knowledge and extra time and energy from internal auditors (Zunaedi et al., 2022). Internal auditors are responsible for verifying recommendations made regarding good risk management.

### ***2.2. Good Governance***

Tjahjanulin (2011) stated that good governance consists of various dimensions that work harmoniously, like an orchestra, with dynamic elements, clear and participatory leadership, and active interaction between components. Effective governance does not only rely on formal structures, but also on an organizational culture that supports accountability and transparency (Dwiyanto, 2006). According to Effendi (2005), the principles of good governance such as participation, law enforcement, transparency, responsiveness, and effectiveness must be integrated into the decision-making process so that institutions can meet public expectations. In an institutional context such as LP3H, good governance is the foundation for ensuring the credibility of the halal assistance process, especially through synergy between internal supervision and stakeholder involvement.

The process dimension regulates interactions between stakeholders through clear and inclusive decision-making mechanisms. Creating an effective coordination and control system among all elements involved (Tjahjanulin, 2011). The structure dimension refers to the existence of formal entities such as boards, committees, rules, and regulations that serve as an institutional framework in legitimizing and overseeing the implementation of governance. This dimension is important because it determines who has the authority and how responsibility is distributed. Management and performance emphasize the importance of managerial functions in

integrating governance principles into operational practices to achieve organizational goals effectively. Kasmani et al. (2022) emphasized that the quality of governance is positively correlated with organizational performance, especially when accompanied by a strong internal evaluation and control system. These three dimensions cannot be separated from each other because they form a systemic unity that supports the effectiveness of governance as a whole, especially in the context of the halal product process assistance institution which is tasked with overseeing the halal certification of MSMEs amidst the complexity of regulations and the need for public accountability.

### **2.3. Halal Certificate**

In the context of halal food products, it is important to understand that halalness is not only related to raw materials, but also includes the entire production process up to the certification stage. Zulham (2013) emphasized that the halal aspect covers the entire value chain, from the source of materials, processing methods, to distribution. This shows the need for an integrated monitoring system and strict audits, not just administrative fulfillment. The needs of Muslim consumers for products that are not only halal but also healthy and of high quality as described by Aziz and Chok (2013), add a new dimension to the responsibilities of producers and halal certification institutions. The term *halalan thayyiban* stated in the Qur'an indicates that products consumed must not only be halal according to Islamic law (Aliyah, 2016). Thus, halal certification cannot be viewed as a purely symbolic process, but rather as a form of legitimacy for quality assurance, ethics, and sharia compliance.

This aims to prove whether the product is in accordance with the applicable terms and conditions or not, both in terms of the raw materials used, how the production process is carried out, and how the standards are set (Faridah, 2019). The stages in this certification include inspection of the product and its production method by an auditor who is an expert in the field, after which the halal status of the product is determined. If the product meets the halal requirements, a fatwa is issued stating that the product is halal. The written halal fatwa is issued by the MUI and BPJPH which issue the halal certificate (Karimah, 2018). The validity period is 4 years, but can be extended on the condition that the company has guaranteed the halalness of its products, such as maintaining the consistency of the halalness of the product.

## **3. Research Methods**

This research is an R and D research using the Borg and Gall approach. Borg and Gall consists of 10 steps as follows: (1) research and information collecting; (2) planning; (3) develop preliminary form of product; (4) preliminary field testing; (5) main product revision; (6) main field testing; (7) operational product review; (8) operational field testing; (9) final product revision; and (10) dissemination and implementation. In this study, the ten steps of Borg and Gall were collected into five major stages with the aim of making their implementation easier in the field. Until now, 50% of the planned stages have been well realized. The stages of research with the 10 steps of Borg and Gall can be described as follows:

Basically, this research is designed to produce and implement and test internal audit models. Basically, the 5 stages of research consisting of the 10 steps of Borg and Gall can be detailed as follows in the form of field research activities: (1) the initial research stage which contains the steps of research and information collecting; (2) the stage of forming a design model (model design) containing planning steps; (3) the model development stage contains the steps to develop a preliminary form of product; (4) the model implementation stage, which is a preliminary field testing, main product revision, main field testing, and operational product revision activities;

and (5) the model evaluation stage, which is an operational field testing, final product revision, and dissemination and implementation activity.

**4. Results**

In the literature study on the determination of audit indicators and the implementation of internal audits at the Halal Product Process Assistance Institution (LP3H). Initial data shows that although audit indicators have been determined in several LP3Hs such as LP3H HOUSE, LP3H UMSU, and LP3H Rabbani Foundation, internal audits have not been carried out. This indicates a gap between the planning and implementation of the internal control system. The literature study supports the importance of internal audits as part of good governance to ensure effectiveness and accountability in the halal certification assistance process for MSMEs.

**Table 1.** Implementation of Internal Audit in LP3H

Yes	Name LP3H	Application Indicator Audit	Implementation of Audit Internal
1	LP3H HOUSE	V	X
2	LP3H UMSU	V	X
3	LP3H Rabbani Foundation	v	X

Table 1 shows that the three Halal Product Process Assistance Institutions (LP3H) observed, namely LP3H HOUSE, LP3H UMSU, and LP3H Rabbani Foundation, have implemented audit application indicators in their halal assistance activities. All of them have not implemented internal audits as part of the quality control and evaluation system for the implementation of assistance. The absence of this internal audit indicates weaknesses in the function of good governance, especially in terms of internal monitoring and evaluation of the effectiveness of the halal certification assistance process. The existence of internal audits is an important mechanism in ensuring accountability, process efficiency, and compliance with procedures set by the Halal Product Assurance Organizing Agency (BPJPH). By not implementing internal audits, the risk of procedural errors and non-compliance with standards increases, so that LP3H has the potential to fail to ensure optimal assistance quality for MSMEs who need halal certification.

**Table 2.** Categorization of Preliminary Research Questions

Implementation of Internal Audit	Implementation of Internal Audit Indicators
1. What is a companion report the details of the task to LP3H.	1. Companion helps/performs data input correctly
2. What is a companion report the details of the task to the Halal Task Force.	2. The companion verifies the data that has been inputted
3. Does the Halal Task Force conduct a direct evaluation of the companion	3. The companion conducts a field visit according to the procedure
4. Does the Halal Task Force conduct a direct evaluation of MSME actors	4. The companion validates the results of the field visit on the companion's account
	5. The companion provides recommendations in the Halal system
	6. The companion sends the data to the fatwa committee.

Table 2 categorizes the initial research questions aimed at evaluating the implementation of internal audits at LP3H based on two main aspects: audit implementation and implementation indicators. Questions related to audit implementation include clarity of reporting of assistant tasks to LP3H and the Halal Task Force, as well as direct evaluations conducted by the Task Force on assistants and MSME actors. Audit implementation indicators reflect concrete actions taken by assistants, such as data input and verification, field visits, validation of results, providing recommendations in the Halal system, and sending data to the Fatwa Committee. These initial findings indicate the need for a structured and standardized internal audit system to ensure that each stage of halal assistance is carried out according to procedure. This categorization is an important basis for designing an internal audit model that is more accountable, transparent, and relevant to the needs of LP3H in the halal certification process.

The results of the study show that the internal audit model developed to support halal certification assistance at LP3H has successfully systematically mapped the entire process flow, from input to output. This model emphasizes the importance of supervision and evaluation at every stage, starting from data verification, field visits, to providing recommendations and sending data to the Fatwa Commission. These findings show that weaknesses in data input, inconsistencies in field procedures, and minimal previous monitoring can be minimized through a comprehensive internal audit process. Through aspects of socialization, administration, quality, technical delivery, and supervision, this model is able to strengthen the role of LP3H and assistants in ensuring accountable and transparent halal certification governance. In addition, with evaluative, incentive, and informative objectives, the audit results can provide useful feedback for the ministry, BPJPH, and supervisory agencies in improving the quality and effectiveness of halal assistance in the future.

The role of LP3H in this internal audit guideline is as an institution that provides authority over the implementation of halal assistance and approves internal audit activities carried out by certain officials appointed by LP3H. The SOP for internal audits for the implementation of halal certification assistance is an official flow consisting of two or more actors involved in the implementation of internal audits carried out by facilitators recognized by LP3H. The implementation of FGD is carried out by inviting halal assistants and LP3H administrators as well as MSME actors who are assisted to get a general overview of the implementation of the actual assistance process. This FGD is also needed to ensure whether or not audit activities are necessary to be carried out on MSME actors by halal assistants appointed by LP3H.

**Table 3.** Categorization of FGD Questions

Implementation of Internal Audit	Implementation of Internal Audit Indicators
1. Whether the Halal Task Force evaluates LP3H related to companion activities.	1. Companion helps/performs data input correctly
2. Does LP3H conduct an evaluation before the halal companion sends it to the fatwa committee?	2. The companion verifies the data that has been inputted
3. Does LP3H carry out the task of solving problems that occur in companions and MSME actors.	3. The companion conducts a field visit according to the procedure
	4. The companion validates the results of the field visit on the companion's account
	5. The companion provides recommendations in the Halal system
	6. Companion sends data to fatwa committee
	7. Whether the companion's activities are regularly monitored by LP3H
	8. Does LP3H have a regular report on the progress of companion activities
	9. Does LP3H have a routine report on MSME actors from Companion

The implementation of Focus Group Discussion (FGD) involving halal mentors, LP3H administrators, and MSME actors provides a comprehensive picture of the reality of the halal mentoring process in the field. Through FGD, various technical and administrative obstacles experienced by mentors and MSMEs were identified, including the need for systematic internal audits. This discussion also highlights the importance of the presence of mentors in ensuring effective halal certification procedures. In addition, FGD serves as an evaluative tool to assess the urgency of mentoring in each case, while strengthening the validity of the internal audit model being developed.

The results of the FGD resulted in significant changes from a conceptual model to a more applicable theoretical model. Some of the main changes include the addition of indicators in the input and output sections to improve the accuracy of the audit process evaluation. In addition, SOPs and internal audit guidelines were added in the socialization stage to clarify the implementation of the audit. The characteristics of the model are strengthened with routine monitoring to ensure the sustainability of supervision. At the internal audit process stage, the monitoring points are expanded to ensure that all stages run according to procedure. These changes strengthen the effectiveness of the model in supporting transparent and standardized halal certification.

The application of the Theoretical Model began since the model was refined through the FGD. The recruitment of 3 companions and 3 MSME actors who are carrying out halal certification assistance activities was carried out at LP3H Halal Center UMSU. The application of this model is to see the implementation of the internal audit model on a limited scale. After completion, then 10 more companions are prepared different from the previous 3 halal companions to become key informants for the implementation of a large-scale model. Of the 10 halal companions, many have not yet received MSME actors because they are waiting for the completion of the application of the theoretical model in a limited range.

The implementation of the theoretical model on a limited scale runs at the same time as the collection of data from the pretest carried out on halal companions and MSME actors. Halal companions and MSME actors are monitored for the implementation of their work in the context of procurement of halal certificates. This is done with different companions and different MSME actors. Implementation of

Internal Audit Model by Facilitators on a Broad Scale The results of the implementation of the theoretical model on a limited scale were evaluated and model improvements were made. Then another study was carried out on a large scale. Along with this large-scale research, posttest data collection was also carried out for the purpose of N-Gain data processing.

The implementation of this internal audit model is carried out in the form of a limited scale (only 3 halal companions) and in a wide-scale form (out of 10 halal companions). During the implementation of a limited-scale audit, an N-Gain (Pretest) test is carried out and during a large-scale audit, an N-Gain (Posttest) test is carried out. The N-Gain test is carried out to assess the effectiveness or not of the implementation of the audit model that has been produced. The result of this N-Gain Test is that the product produced in the form of an internal audit model is tested to be effective in maintaining the halal certification stages carried out by the actor.

**Table 4.** The budget used is 100%

Yes	Production Type	Proposed Fee (Rp)
		Current year
1	Research materials and consumables such as ATK etc.	IDR2,600,000,00
2	Data collection such as honorariums, meetings, and transportation.	IDR 3,000,000.00
3	Rent tools, vehicles, places and other supports.	IDR1,900,000,00
4	Data analysis includes honorarium and consumption.	IDR1,000,000,00
5	Reporting and external.	IDR1,500,000.00
	Sum	IDR10,000,000,00

## 6. Conclusion

The conclusion of this study is that an internal audit model is formed that is useful for helping LP3H supervise halal assistants in carrying out halal assistance tasks to produce halal certificates for MSME products as a form of implementing the good governance function of the halal product process assistance institution (LP3H) at UMSU. Previously, assistance activities were not controlled at all, now through this internal audit model all assistance activities will be monitored and reported properly to LP3H. This internal audit model has been implemented and has greatly helped LP3H in controlling the steps of assistance in managing halal certificates for MSME actors. Errors and deviations can be minimized as much as possible because of the evaluation carried out at the end of the halal management assistance activity. Halal assistants are also helped to continue to maintain the quality of work and product quality that is assisted by the halal certificate management process. LP3H has tested this internal audit model using N-Gain. The results obtained are that the internal audit model that has been carried out has been proven effective. This can be a factor that can strengthen researchers to provide alternative choices in taking action and determining policies related to mentoring steps to help manage halal certificates for MSME actors at the UMSU LP3H Halal Center. Further research could further explore the long-term effectiveness of the internal audit model in various LP3H contexts in other regions.

## References

Aliyah, H. (2016). Urgensi makanan bergizi menurut al-qur'an bagi pertumbuhan dan perkembangan anak. *Jurnal Ilmu Al-Quran dan Tafsir*, 10(2), 214-238.

- Aliyah, R. (2016). Urgensi Produk Halalan Thayyiban dalam Perspektif Islam. *Jurnal Al-Qanun*, 19(2), 119–133.
- Amrizal, D., & Yusriati, Y. (2022, November). An Analysis of Work Program Evaluation of Regional Level Mass Organizations in North Sumatra. In *International Conference on Communication, Policy and Social Science (InCCluSi 2022)* (pp. 357–362). Atlantis Press.
- Aziz, Y. A., & Chok, N. V. (2013). The Role of Halal Awareness, Halal Certification, and Marketing Components in Determining Halal Purchase Intention among Non-Muslims in Malaysia. *International Business Management*, 7(1), 1–5.
- Aziz, Y. A., & Chok, N. V. (2013). The role of Halal awareness, Halal certification, and marketing components in determining Halal purchase intention among non-Muslims in Malaysia: A structural equation modeling approach. *Journal of International Food & Agribusiness Marketing*, 25(1), 1–23.
- Azizah, N. T., Rahmadina, R., Mumtaza, W., & Kusumastuti, R. (2023). Peran audit internal dalam mencegah fraud di perusahaan. *Jurnal Akuntansi, Ekonomi dan Manajemen Bisnis*, 3(2), 230–236.
- Bashir, A. M., Bayat, A., Olutuase, S. O., & Abdul Latiff, Z. A. (2019). Factors affecting consumers' intention towards purchasing halal food in South Africa: a structural equation modelling. *Journal of food products marketing*, 25(1), 26–48.
- Dewi, N. D., Hamzah, M. Z., & Sofilda, E. (2023). The design model of halal product assurance implementation. *IJIBE (International Journal of Islamic Business Ethics)*, 8(1), 69–82.
- Dwiyanto, A. (2006). *Mewujudkan Good Governance Melalui Pelayanan Publik*. Yogyakarta: Gadjah Mada University Press.
- Effendi, T. (2005). *Good Governance (Governance yang Baik)*. Jakarta: RajaGrafindo Persada.
- Fahmi, M., & Syahputra, M. R. (2019). Peranan Audit Internal Dalam Pencegahan (Fraud). *Liabilities (Jurnal Pendidikan Akuntansi)*, 2(1), 24–36.
- Faridah, H. D. (2019). Halal Certification in Indonesia; History, Development, and Implementation. *Journal of Halal Product and Research*, 2(2), 68–78.
- Halimi, F. F., Gabarre, S., Rahi, S., Al-Gasawneh, J. A., & Ngah, A. H. (2022). Modelling Muslims' revisit intention of non-halal certified restaurants in Malaysia. *Journal of Islamic Marketing*, 13(11), 2437–2461.
- Hassan, R., & Yusoff, A. (2020). Enhancing good governance practices of waqf institutions: learning from Shariah governance framework of Islamic financial institutions. *International Journal of Islamic Economics and Finance Research*, 3(2 December), 65–76.
- Hidayati, L., Sucipto, S., Cheumar, M. T., & Juliana, J. (2024). Integrating Halal Assurance and Quality Management: A Strategic Framework for Sustainable Growth in the Food Industry. *Industria: Jurnal Teknologi dan Manajemen Agroindustri*, 13(2), 12–43.
- Idris, H., & Paramita, A. (2022). Efektivitas Pengendalian Kredit Investasi Melalui Audit Internal pada BPRS Niaga Madani Makassar. *YUME: Journal of Management*, 5(3), 473–478.
- Islam, M. S., Farah, N., & Stafford, T. F. (2018). Factors associated with security/cybersecurity audit by internal audit function: An international study. *Managerial Auditing Journal*, 33(4), 377–409.
- Karimah, I. (2018). Perubahan Kewenangan Lembaga-Lembaga yang Berwenang dalam Proses Sertifikasi Halal. *Journal of Islamic Law Studies*, 1(1), 107–131.
- Kasmani, F., Samah, B.A., & Shafie, F.A. (2022). "Corporate Governance and Organizational Performance: A Review." *Asian Journal of Business and Accounting*, 15(1), 1–20.
- Larasati, D. A., & Bernawati, Y. (2020). Risk Based Approach Dan Tren Mendatang Dalam Internal Audit Tools & Techniques. *Jurnal Bisnis Dan Akuntansi*, 22(1), 73–82.
- Lim, Y. H., Lada, S., Ullah, R., & Abdul Adis, A. A. (2022). Non-Muslim consumers' intention to purchase halal food products in Malaysia. *Journal of Islamic marketing*, 13(3), 586–607.
- Marfiana, R., & Gunarto, M. (2021). Pengaruh Pengendalian Audit Internal dan Independensi Auditor Terhadap Pencegahan Kecurangan. *Jurnal Bisnis, Manajemen, Dan Ekonomi*, 2(4), 166–185.
- Matulidi, N., Jaafar, H. S., & Bakar, A. N. (2016). Halal governance in Malaysia. *Journal of Business Management and Accounting*, 6(2), 73–89.
- Putri, F. V., & Ngelo, A. A. (2022). Studi Kepustakaan: Peranan Fungsi Audit Internal Dalam Menciptakan Tata Kelola Yang Baik. *Jurnal Akuntansi*, 11(1), 130–141.

- Rachmawati, E., & Suroso, A. (2022). A moderating role of halal brand awareness to purchase decision making. *Journal of Islamic Marketing*, 13(2), 542-563.
- Ramli, J. A. (2020). The Influence of Internal Governance on Halal Compliance of Malaysian Food Industry: Preliminary Study. *Global Business and Management Research*, 12(4), 712-720.
- Rayaswala, R. (2018). *Model Pendampingan Tutor Dalam Meningkatkan Motivasi Belajar Warga Belajar Paket C PKBM Gema Di Kota Tasikmalaya*. Dissertation, Universitas Siliwangi.
- Safian, Y. H. M., Salleh, A. Z., Jamaluddin, M. A., & Jamil, M. H. (2020). Halal governance in Malaysian companies. *Journal of Fatwa Management and Research*, 20(1), 40-52.
- Sekarwati, E., & Hidayah, M. (2022). Pendampingan dan sosialisasi pendaftaran sertifikasi halal menggunakan aplikasi sihalal bagi pelaku UMKM Kabupaten Purworejo. *Jurnal Pengabdian Masyarakat Intimas (Jurnal INTIMAS): Inovasi Teknologi Informasi Dan Komputer Untuk Masyarakat*, 2(2), 84-89.
- Shalahuddin, M., & Rosa, A. S. (2018). *Rekayasa Perangkat Lunak Terstruktur dan Berorientasi Objek Edisi Revisi*. Jakarta: Informatika.
- Sundari, S., Suryani, S., Suwarni, P. E., Evadianti, Y., & Suharto, S. (2022). Pendampingan Nelayan Skip Pada Penerapan Metode Budidaya Kerang Hijau Yang Tepat Di Bumi Waras Bandar Lampung. *Selaparang: Jurnal Pengabdian Masyarakat Berkemajuan*, 6(1), 410-416.
- Tjahjanulin, D. (2011). *Sound Governance*. Malang: Universitas Brawijaya Press.
- Zulham. (2013). *Hukum Perlindungan Konsumen*. Jakarta: Kencana Prenada Media Group.
- Zunaedi, B. N. F., Annisa, H. R., & Dewi, M. (2022). Fungsi Internal Audit Dan Manajemen Risiko Perusahaan: Sebuah Tinjauan Literatur. *Jurnal Bisnis Dan Akuntansi*, 24(1), 59-70.



Copyright: © 2025 by the authors. Submitted for possible open access publication under the terms and conditions of the Creative Commons Attribution-ShareAlike 4.0 International License (<https://creativecommons.org/licenses/by-sa/4.0/>).