# SRIWIJAYA INTERNATIONAL JOURNAL OF DYNAMIC ECONOMICS AND BUSINESS

http://ejournal.unsri.ac.id/index.php/sijdeb

## Restaurant Management's Perspective on Halal Certification: An Exploratory Study in Surabaya, Indonesia

Serli Wijaya<sup>1</sup>, Stanislaus Kenny Notoprasetio<sup>2</sup>, Yoel Jemi Echarystio<sup>3</sup>, and Yoel Wibowo<sup>4</sup>

1,2,3,4Petra Christian University, Surabaya, Indonesia

**Abstract:** As the world's largest Moslem population of the world, Indonesia has been practicing halal principles in all aspects of the country's life. In foodservice business sector, halal accreditation acts as the assurance of food and beverage safety and quality that is legitimized by the government or the relevant Moslem religious bodies. This paper aims to examine the knowledge and attitudes of restaurant business operators in Surabaya toward halal certification. The study was exploratory in nature, applying in-depth interviews to eight informants who are owners or managers of the Chinese food restaurants in Surabaya. The findings showed that despite the positive attitude towards halal certification, the level of managers' knowledge about halal certification was still very low due to lack of information they officially received from the relevant organizations regarding the certification.

Keywords: Halal Certification; Chinese Food Restaurant; Perceptions; Attitude

#### Introduction

Food is an essential need of human and there are various factors that influence human's choice of food; involving cultures, politics, economy, environment, nature, and religion. Religion, in this case, own a very essential role in the food selection within a particular social environment (Marzuki, Hall, & Ballantine, 2012). Spiritual value, as well as its standardization, have an important role that is very influential upon customers; besides, spiritual value also affects on human's lifestyles, which will interfere their action towards the pre-consumed foods (Essoo & Dibb, 2004). A devout individual tends to purchase a particular kind of cuisine that is allowed to be consumed according to his/her religion, in order to avoid breaking a divine rule set by his/her religion (Awan et al., 2015).

Islam is one of the largest religions in the world. Since 2010, there has been 1,599,700,000 Moslems from total 6,895,850,000 or 23.2 % of the whole world population, according to the statistics released by the Pew Research Center in the Pew-Templeton Global Religious Future project (Hackett et al., 2015). More specifically, in terms of the Moslem diaspora

around the world, Indonesia is known as the biggest Moslem populated country in the world, with 207,176,162 Moslem from 237,641,236 of the Indonesia population. The data reflects the fact that 87,2 % of the Indonesian population are Moslem, according to Central Bureau of Statistics in 2010. Surabaya is the second biggest business city in Indonesia. Referring to the recorded data, there has been 2,373,720 Moslem population in Surabaya (BPS, 2010). This shows that 85,8 % of Surabaya population are Moslems.

During the recent years, halal tourism has been growing as one of the emerging sectors in tourism industry. Halal tourism is aimed towards Moslem segment by offering tour packages, particular destinations, accommodation, and food products which in accord with Islam beliefs and laws (Fitri, 2016). In spite of the phenomenon, Indonesia has only been able to gain 1.2 % market, left far behind Malaysia and Thailand which has respectively 25 % and 24 % of the world halal tourism market (Biro Hukum dan Komunikasi Publik Kemenpar, 2016).

In relation to the fact mentioned above, Indonesia can be illustrated as having a "hidden treasure", which its potential in halal tourism market is expected to be "extracted". This goes in-line with the current increase in both economy and politics sectors, signalled by the rising of well-educated middle class society who has a strong concern towards Islam tradition (Prabowo et al., 2015). The rising of middle-class society in Indonesia has triggered several industries to conduct business transformation. Transformation into halal tourism is one of the effort done by culinary industries in order to expand their market share. Tjahyono Haryono, the head of Indonesian Café and Restaurant Entrepreneurs (APKRINDO) for East Java region, has stated that the increasing number of middle class society that used to be illustrated as the middle part of a pyramid, could nowadays be portrayed as a house with expanding middle part (Lestari, 2015). In fact, middle class society that are currently increasing are dominated by Moslems, as explained by him. There has been 20% restaurant in East Java which converted their non-halal cuisine business into halal ones (Lestari, 2015).

Indonesian Council of Ulama (Majelis Ulama Indonesia or MUI) is the organization responsible to regulate halal standardization for both food produces and providers in Indonesia. Established on July 26<sup>th</sup> 1975 in Jakarta, Indonesia, MUI is classified as a Non-Governmental Organization (NGO) embodies Indonesian clerics (ulama), zu'ama, and Moslem aimed to provide guidance, teaching, and security towards Moslem population in Indonesia (MUI, 2016).

The purpose of this study is to analyse the occurring phenomenon related with halal certification, especially in Surabaya. The researchers were eager to deeper elaborate several foods and beverages business organizers' views towards the fact that there are (still) several business organizers not applying halal certification, despite of a great market opportunity. Considering the vast number of restaurants in Surabaya, the researchers have decided to limit the scope only in Chinese cuisine restaurants. The limitation was determined by the fact that Chinese cuisine restaurant is considered as one of the most dominant cuisines sold by restaurant providers in Surabaya. Chinese cuisine restaurants rank second in the whole Indonesian restaurants, behind Indonesian cuisine restaurants (Lestari, 2015). While not all Chinese restaurants have adopted halal certification as required by the Indonesian Council Ulama (MUI), it is therefore interesting to disclose how restaurant organisers' views toward halal certification in Chinese cuisine restaurants in Surabaya.

#### Literature Review

#### Halal Concept

Esso and Dibb (2004) state that religion influences customers' alternate choice towards daily food, as well as food materials. Spiritual values also interfere lifestyle, which then influences the customer actions (Esso and Dibb, 2004). Therefore, perception towards spiritual values becomes a very significant aspect which influences actions taken in consuming something. According to Baharuddin et al. (2015), halal is a term exclusively used in Islam which means permitted or lawful. Halal and non-Halal covers all spectrums of Muslim life, not limited to foods and drinks only, but also for safety, animal welfare, social justice and sustainable environment. With regard to food, the basic issue in halal food production is cleanliness, free from 'contamination' and healthy food as defined in the Quran.

Mukhtar and Butt (2012) argue that religiosity poses an effect on customer attitude and behaviour in selecting halal foods. That is, individual's levels of positive religiosity may influence their attitude towards halal products A number of devout customers will tend to purchase halal cuisine as a regard of their religious perception and prevent themselves involved in actions conflicting with their religious values.

#### Halal Certification

Halal certification is an important factor for Moslem, in order to determine their purchasing selection. Not only ensuring that a particular food product is safe to be consumed in accord with Islamic rules, a certification in form of a logo accompanied by 'halal' writing, also become a challenge to ensure that the production process and quality are both halal (Awan et al., 2015). Halal logo has become a tool to convince Moslems in many part of the world. The certification obliges the existence of quality control process in order to supervise the effective production process required to guarantee the food standard quality (Riaz & Chaudry, 2004).

There has been a lot of halal certification requests for Moslem customers' foods, regardless of their countries. This indicates the need of halal certified food products as it seems to be a significant factor that determines Moslem decision before buying (Awan et al., 2015). There is a particular organisation issuing halal certification in Indonesia. Established by the Indonesian government on Rajab 7<sup>th</sup> 1395 Hijriah or July 26<sup>th</sup> 1975 in Jakarta, Indonesia; Indonesian Council of Ulama (Majelis Ulama Indonesia, abbreviated as MUI) is a council embodies Indonesian clerics (ulama), zu'ama, and Moslem aimed to provide guidance, teaching, and security towards Moslem population in Indonesia (MUI, 2016). In Indonesia, halal labelling or halal certification process in conducted by the Assessment Institute for Foods, Drugs and Cosmetics, the Indonesian Council of Ulama (Lembaga Pengkajian Pangan, Obat-obatan, dan Kosmetika Majelis Ulama Indonesia, abbreviated as LPPOM MUI). Since March 2012, halal warranty series system has officially been introduced as HAS 23000, a compilation of rules need to be obeyed in order to receive halal certification form LPPOM MUI. HAS 23000 is a management system integration which is compiled, implemented, and maintained to regulate the materials, production process, products, human resources, and procedures to keep halal production process, according to the requirements issued by broad members of certification council through halal documents standards (LPPOM MUI

in HAS 23001 document). HAS 23000 has been internationally acknowledged, and has also become a reference in several other countries (Prabowo et al., 2015).

#### Perceptions, Attitudes, and Behaviour

As a social being, human considers the implication of his/her action before deciding to be or not to be involved in a particular behaviour (Ajzen & Fishbein, 2005). If someone considers that the result of getting involved in a particular action is positive, then the possibility for him/her to get involved in that action is also positive, the same goes viceversa. If someone-related observes the positive behaviour of that individual, thus having the same motivation, then a subjective-positive norm will be established, it also works the vice-versa. The Theory of Reasoned Action (TRA) works best upon applied to the individual having a full-conscience towards his/her behaviour.

In a more specific scope, TRA emphasizes that there are two kinds individuals' objectives in purchasing a particular product. Personality is the first, while the reflection from the social environment around an individual is the second. Actions from an individual may be either positive or negative in several behaviours. This factor is related with the attitude towards a behaviour (Mukhtar & Butt, 2012). The second factor is related with the perception in a social environment, which triggers that individual to either commit an action or not. A behaviour in consuming halal products, in this case foods, is a belief which motivates someone's behaviour into his/her attitude. In short, an individual will consider whether his/her attitude will be accepted in a particular community or not (Mukhtar & Butt, 2012). It can be concluded that according to TRA, someone may accept halal products, yet still not buying them. The role of the subjective norms is the second, in this case, the surrounding neighbourhood. An individual may not having a positive behaviour towards halal products, yet his/her attitude in consuming halal products is driven by his neighbourhood (Mukhtar & Butt, 2012), especially due to his/her fear of being rejected by his/her community upon not consuming halal products.

#### Restaurant Operational Cycle

According to the decree number KM 95/HK.103/MPPT-87 issued by the Ministry of Tourism, Post, and Telecommunication, a restaurant can be defined as a kind of food industries located in a part or a whole part of a permanent building equipped with tools and equipment in purpose of running the food and beverages production process, storage, serving, and selling for public; it should, as well, meet the requirements set within the decree. All kind of restaurants, regardless of their sizes and shapes, has an identical particular process. Whether it is in form of a fast food or a company, a restaurant is obliged to have a supplier; contacted either through phone calls, email, mail, or direct sales. Both kind of restaurants should receive the supplied goods upon their arrival, and somebody has to ensure that their quality, quantity, and price meets with the order. The supplies should be stored in a dry or cold storage, or freezer. Upon needed, the supplies should be obtained from the storage and be prepared for a customer ordering for it, until eventually he/she is able to receive it.

#### Methods

This research was an exploratory study in its nature. Qualitative approach was adopted by the researchers as they aimed to elaborate the empirical reality behind this phenomenon in deep, detail, and thorough (Patton, 2001). Semi-structure in-depth interviews were completed allowing the informants to respond to the provided answers by using their own means, in order to determine the next question. The interview questions were developed based on halal certification concept as applied in foodservice industry as regulated by law in Indonesia. The participants' knowledge and perception of the certification were explored on the basis of Theory of Reasoned Action (TRA) and the restaurant operational cycle dimensions.

Eight informants had been selected; four of whom selling halal cuisine, three selling both halal and non halal cuisine, and one selling only non-halal cuisine. The informants were then divided according to the restaurant classifications: three stars, two stars, one star, and no star. This classification is in accord with the decree issued by Indonesian Ministry of Tourism and Creative Economy number 11, 2014 about the Restaurant Business Standards (Peraturan Menteri Pariwisata dan Ekonomi Kreatif, 2014).

#### Informant Profiles

There were eight informants involved in this research; four of whom selling halal cuisine, three selling both halal and non halal cuisine, and one selling only non-halal cuisine. Two are females while the rest are males. The participants are coming from various backgrounds: restaurant owners, managers, and supervisors. Both managers and supervisors are considered representable, as the owners are usually not standing-by in the restaurant. Table 1 contains the informants' demographical profiles in this research.

Table 1. Informant Profiles

Table 1. Illionnant Tromes							
Informant	Gender	Age	Cuisine Type	Position	Restaurant category		
1	Male	45	Halal	Manager	3-star		
2	Male	42	Halal	Manager	2-star		
3	Male	37	Halal	Supervisor	1-star		
4	Female	46	Halal	Owner	Non-starred		
5	Female	29	Halal and non-halal	Manager	3-star		
6	Male	25	Halal and non-halal	Owner	2-star		
7	Male	21	Halal and non-halal	Owner	1-star		
8	Male	23	Halal and non-halal	Owner	Non-starred		

Informant #1 is a 45-year-old male working in a starred restaurant. He has been working there for ten years as a manager. The restaurant whom he is working is not (yet) halal certified, yet all of the cuisines sold are halal. Working in a cruise for two years before finally moved to a restaurant, informant #1 is known for his abundant experience in food and beverage sector. Informant #2 is a 42-year-old male, who is also working in a starred, not (yet) halal-certified restaurant but selling halal cuisines only. Informant #3 is a 37-year-old male working as a supervisor in a starred restaurant selling halal cuisines. The restaurant itself sells some cuisines ranged between IDR 30,000 – IDR 50,000. Informant #4 is a 46-year-old female, who has been running a restaurant for 13 years. Her restaurant is neither starred nor halal certified. Informant five is a 29-year-old female working as a manager in a

starred restaurant. Selling both halal and non-halal cuisines, the restaurant whom she is working was established in 2013; informant #5 has been working there ever since. Informant#6 is a 25-year-old male owning a starred restaurant selling both halal and non-halal cuisines. The restaurant itself has been running for eight years, yet the informant has only been working there for four years, as he should have finished his study in the United States for the previous four years. Informant #7 is a 21-year-old male owning a starred restaurant. The restaurant has been running for 15 years, yet he has bounded there for only seven years. The cuisines sold are both halal and non-halal. The informant argued that the decision in selling cuisines containing non-halal products was made due to the fact that his restaurant was located in area which population tend to consume non-halal cuisines. The last participant, informant #8, is a 23-year-old male owning a non-starred restaurant. His restaurant has opened for a year and selling only cuisines containing non-halal products. Higher buying ability owned by non-halal products customers, compared with halal-ones, becomes the main reason in setting the sales segment; nevertheless, the restaurant itself does not sell a vast variety of cuisines.

#### **Findings**

#### Management's Knowledge about Halal Certification

With regards to the participants' knowledge towards halal certification, the interviews revealed that there were a lot of occurring varieties about how the restaurant managers and operators understand the concept of halal certification specifically when it is applied in foodservice business context. As shown in Table 2 portraying the interview finding summaries, seven of eight informants assumed that halal certification is a certification acquired by a business organizer upon not selling non-halal products; such us pork, alcohol, beasts' meat, and animals living in two kind of environment. The statement goes a decree issued by Indonesian Ministry of Health number 82/MENKES/SK/I/1996 about the regulation of citation (Sujudi, 1996). Not only in accord with the decree, the statement also agrees with the statement of informant one, saying, "Halal certification is acquired by not selling alcoholic products, beasts' and twoenvironment animals products". The regulation is proposed in order to provide security towards customers in halal segment. From all of the informants; only informant #1, #2, #3, and #8 was well informed about the way to acquire halal certification. Nevertheless, the amount of information acquired by them is superficial. Informant #1, #5, #6, and #7 does not even have any knowledge regarding the way to acquire halal certification.

#### Attitudes about Halal Certification

After being questioned about the level of knowledge on halal certification, the following part of the interviews was identifying the informants' attitude towards the certification. Upon being questioned regarding their opinion towards the fact that most of the Indonesian population is dominated by Moslems, the informants shared various argumentations. For instance, informant #2 who works at a halal restaurant argued that there is nothing wrong in aiming for non-halal segmentation, due to the fact that this segment has a good purchasing power, despite of their few quantity". The opinion goes parallel with the ones delivered by informants working in non-halal segmentation. Informant six also confirmed that "non-halal segment has better purchasing power compared with halal segment". Informant seven and eight also admitted that the number

of Moslems consuming non halal cuisines in their restaurants is not small. Upon seen through TRA point of view, which argues that human always considers the implication of his/her action before getting involved in a particular action (Ajzen & Fishbein, 2005), added with a statement saying that there are two objectives (personality and reflection from the social environment) that influences someone in purchasing a product (Mukhtar & Butt, 2012), it can be implied that halal segment customers are surrounded by a social environment that supports his/her behaviour; therefore, there is no meaningful implication received in consuming non-halal products, as forbidden by Islamic teachings. The informants also have no desire to convert their restaurants into halal ones, like argued by informant 8,"indeed there is a desire [to have a halal restaurant], yet it is to add instead to convert, if there's an opportunity". This reflects the fact that there is no pressure to convert into halal segment.

Furthermore, all of the informants stated that despite of selling either halal or non-halal products, the restaurants whom they were working was all not (yet) halal-certified. From eight informants, informant three's restaurant was the only one checked for its halal certification by MUI representative. This goes in contrary with a fact saying that Indonesian Council of Ulama (Majelis Ulama Indonesia / MUI) is an NGO embodies of clerics, zu'ama, and Moslem scholars in Indonesia in purpose of guiding, teaching, and securing Moslem population in Indonesia. Already established on July 26th 1975 in Jakarta, Indonesia (Prabowo et al., 2015), MUI should have had enough time to prevent the number of halal certified restaurant being this low, as shown by the fact. The fact also goes in contrary with a statement saying that several highly Moslem populated countries such as Indonesia and Malaysia, has already delegated officials to set food control (Awan et al., 2015). Informant three had started applying for halal certification ever since hearing that statement. From the customers' point of view, it is known that most of the customers only ask whether the restaurant sells pork or not. The informants admitted that the question came often, and they answered it as it was.

## Implementation of Restaurant Operational Cycles as a Behavioural Manisfestation of Halal Certification

While the other seven informants had their own criteria and standards, informant #4 was the only one known of not having criteria toward raw material and operational apparatus; instead, she prioritized on goods and equipment procurement. Informant #4 was also known of not owning a supplier, arguing that her restaurant was located near a traditional market and she used to purchase in a small quantity. Meanwhile, informant #6 owned a supplier, yet also purchased some particular materials by himself. Both informants #1 and #4 did not use any supplier for cost-saving; besides, they insisted that they could buy them themselves. Since they had no supplier, inspection was conducted by using only material check to meet the standard. Further, informant #4 had already subscribed in a store to prevent her from having any problem in fulfilling the supply. All of the other informants had more than one suppliers, usually two or three, in order to control the cost and acting as a backup if one of the suppliers was unavailable. Control was also performed through both physical examination and standardization.

From four non-halal restaurants, only informants #5 and #7 who have initiated a separation between halal and non-halal separation. Two other informants did not conduct a separation regulated by Indonesian Ministry of Health's decree number

82/MENKES/SK/I/1996 about citation (Sujudi, 1996). The other informants conducted a separation based on whether of the material was dry, wet, and the temperature. This is in accord with a theory classifying food materials into two, either perishable or non-perishable, in which each of them has their own storage method (Dittmer and Keefe, 2006). From eight interviewees, only informants #1, #4, and #7 conducted daily audit. The audit was intended to check what menu is more saleable, also to check the supply available for the next day. The rest of the informants conducted an audit either weekly or monthly in both outlet and main office scale.

#### Conclusion

The researchers conclude that halal certification is still a lay phenomenon for restaurant organizers, especially for small restaurant organizers. It is obvious that many of the restaurant business owners have a little knowledge regarding halal certification, Indonesian Council of Ulama (Majelis Ulama Indonesia/MUI), and the definition of halal itself. MUI role in socializing halal certification to the restaurant organizers, especially for small restaurant, is arguably still low. It is better to equate the rule with the one applied to big restaurants, which are obliged to administer halal certification, if needed, like done by KFC, Burger King, and Taco Bell; as confirmed by the 20 percent sales increase acquired by them post-certification (Awan et al., 2015). Those names refer to big franchise restaurants which has already obtained halal certification.

Nevertheless, it is inevitable that the customers themselves do not being overly sensitive toward this matter. The interview has confirmed that the customers only asked whether a food product contained pork, as uttered by the business organizers. This becomes, as assessed by the researchers, a factor that makes many restaurants selling halal product, has yet obtained halal certificate. The organizers have assessed that the demand for non-halal product is still low. This eventually results in the imbalance between the knowledge owned with the action taken.

In relation with operational, business owners has arguably ran their business well, as seen from the way they classify the materials based on the temperature, type, and procurement efficiency. Nevertheless, consideration towards halal and non-halal materials storing separation is still low, as shown by the fact that only one restaurant known to apply this kind of separation. In general, business organizers use suppliers service. Therefore, certification not only should be conducted towards the restaurant, but also toward the suppliers due to the fact that suppliers themselves determine whether a restaurant can be classified as halal. Audit has performed routinely by the restaurants, starred or not, in a good scale. It is sure that if there is any complain delivered on whether a product is halal or not, the management will be well informed about it.

Restaurant business organizers' perceptions toward halal certification is a very broad topic. Research conducted beyond Surabaya are really suggested. For more accurate data, the number of informants can be increased. Not only toward Chinese cuisine restaurants, further researches can also be conducted upon other types of restaurant. One difficulty faced by the researchers during the research is related with the sensitivity nature of the research. It was very difficult for the researchers to obtain an interview permit with the restaurant representatives. Therefore, support from an official organization such as Public Health Office and the Ministry of Religion will be beneficial to encourage further

researcher in obtaining interview permit easier. Besides, the amount of journal elevating this topic from producers' point of view is very low.

It is recommended to conduct more elucidation through direct meeting or social media is intended especially toward the government officials, especially MUI, which directly associated with this research. Based on the data obtained, it has been revealed that actually business organizers (especially the ones working in halal segmentation) are being cooperative toward halal certification, nevertheless, the information received is insufficient. If the certification can run well in every halal restaurant, positive impact in tourism sector is highly achievable which in return, also positively impacts the national economy.

To conclude, it is recommended that halal governing body in Indonesia should provide more information on halal food due to high demands and needs in producing halal goods. However, it should be ensured that all the information pertaining to halal food and halal certification by MUI could be easily accessible in order to fulfill the management's information needs.

#### References

- Ajzen, I., & Fishbein, M. (2005). The influence of attitudes on behavior. *The Handbook of Attitudes*, 173(221), 31.
- Awan, H. M., Siddiquei, A. N., & Haider, Z. (2015). Factors affecting halal purchase intention: Evidence from Pakistan's halal food sector. *Management Research Review*, 38(6), 640-660.
- BPS. (2010). Badan Pusat Statistik Surabaya (Central Bureau of Statistics Surabaya). From https://surabayakota.bps. go.id/linkTabelStatis/view/id/496
- Baharuddin, K., Kassim, N. A., Nordin, S. K., & Buyong, S. Z. (2015). 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*, 5(2), 170-180.
- Biro Hukum dan Komunikasi Publik Kemenpar. (2016). Siaran Pers: Menjadikan Indonesia sebagai destinasi favorit wisata halal (Press Release: Making Indonesia a favorite destination for halal tourism). Retrieved September 11, 2016, from Kemenpar: http://www.kemenpar.go.id/
- Dittmer, P. R., & Keefe, J. D. (2006). Food, beverage, and labor cost controls. New Jersey: John Wiley & Sons.
- Essoo, N., & Dibb, S. (2004). Religious influences on shopping behaviour: An exploratory study. *Marketing Management*, 20(1), 683-712.
- Fitri, A. (2016). Pengertian wisata halal (Definition of halal tourism). Retrieved 2016, from Cahaya Aceh: http://disbudpar.acehprov.go.id/tag/pengertian-wisata-halal/
- Hackett, C., Connor, P., Stonawski, M., Skirbekk, V., Potancoková, M., & Abel, G. (2015). The future of world religions: Population growth projections, 2010-2050. Washington, DC: Pew Research Center.
- Lestari, S.H. (2015). Apkrindo optimis semester II kinerja kafe dan restoran membaik (Apkrindo is optimistic that the second semester of cafe and restaurant performance will improve). Retrieved from http://surabaya.tribunnews.com/2015/07/14/apkrindo-optimistis-semester-ii-kinerja-kafe-dan-restoran-membaik.

- MUI. (2016). Sekilas Majelis Ulama Indonesia (MUI) (MUI at a glance). Retrieved September 18, 2016 from http://mui.or.id/sekilas-mui
- Marzuki, S.Z.S., Hall, C. M., & Ballantine, P. W. (2012). Restaurant managers' perspectives on halal certification. *Journal of Islamic Marketing*, *3*(1), 47-58.
- Mukhtar, A., & Butt, M.M. (2012). Intention to choose halal products: The role of religiosity. *Journal of Islamic Marketing*, 3(2), 108-120.
- Patton, M. Q. (2001). *Qualitative research & evaluation methods*: Sage Publications, Incorporated.
- Peraturan Menteri Pariwisata dan Ekonomi Kreatif. (2014). Peraturan menteri pariwisata dan ekonomi kreatif No. 11 (Regulation of tourism and creative economy minister No. 11). Retrieved Januari 5, 2017, from http://disbudpar.kutaikartanegarakab.go.id/uploads/kebijakan/PERATURAN%2 0MENTRI/PERMEN%20PAREKRAF%20\_11%20%202014%20%20RESTORA N.pdf
- Prabowo, S., Abd Rahman, A., Ab Rahman, S., & Samah, A. A. (2015). Revealing factors hindering halal certification in East Kalimantan Indonesia. *Journal of Islamic Marketing*, 6(2), 268-291.
- Riaz, M. N., & Chaudry, M. M. (2004). *Halal food production*. Boca Raton, Florida: CRC Press.
- Sujudi A. (1996). Keputusan Menteri Kesehatan Republik Indonesia nomor 82/MENKES/SK/I/1996 tentang pencantuman tulisan halal pada label makanan (Decree of the Minister of Health of the Republic of Indonesia Number 82/MENKES/SK/I/1996 on the inclusion of halal article on the food label). Retrieved from <a href="https://peraturan.bkpm.go.id/jdih/userfiles/batang/KEPMENKES\_924\_1996.pdf">https://peraturan.bkpm.go.id/jdih/userfiles/batang/KEPMENKES\_924\_1996.pdf</a>.

# Appendix 1. Summary of Data Reduction

List of informant	Knowledge Towards Halal Certification	Attitude Towards Halal Certification	Behaviour Towards Halal Certification
Informant 1	<ul> <li>Certification obtained by not selling alcoholic beverages, wild animals, and animals living in two natures</li> <li>Acquired through BPOM</li> <li>No regular socialization</li> </ul>	<ul> <li>Not halal certified</li> <li>Never being visited by MUI representative or related officials</li> <li>There are customers asking whether the cuisine sold is halal or not</li> </ul>	<ul> <li>The existence of materials and tools criteria</li> <li>Several materials are self-purchased, while some others are provided by suppliers</li> <li>Supplier control is applied for cost comparison and backup. Supplies are examined upon arrival</li> <li>Storing is classified based on the humidity (wet or dry) and temperature</li> <li>Audit is performed daily</li> </ul>
Informant 2	<ul> <li>A legitimation from MUI that a restaurant is selling halal products</li> <li>Acquired through MUI</li> <li>No regular socialization (the information is obtained from both friends and internet)</li> </ul>	<ul> <li>Not halal certified</li> <li>Never being visited by MUI representative or related official</li> <li>There are customers asking whether the cuisine sold is halal or not</li> </ul>	<ul> <li>The existence of materials and tools criteria</li> <li>All materials are obtained through suppliers</li> <li>Tender-based supplier, and having more than one suppliers. Examination is performed upon supply arrival to ensure that they meet the standard</li> <li>Storing is classified based on the humidity (wet or dry)</li> <li>Audit is performed daily, concerning service and products standards</li> </ul>
Informant 3	<ul> <li>Policy issued by MUI, in order to provide halal customers a sense of security</li> <li>Acquired through MUI</li> <li>No regular socialization (the information is obtained from both social medias and internet news)</li> </ul>	<ul> <li>Not halal certified</li> <li>Once visited by MUI, checking for the halal certificate owned by the restaurant</li> <li>There are customers asking whether the cuisine sold is halal or not</li> </ul>	<ul> <li>The existence of materials and tools criteria</li> <li>All materials are obtained through suppliers</li> <li>Control is performed by having more than one suppliers, market survey, as well as information sharing between business organizers</li> <li>Storing is classified based on the materials humidity (wet or dry)</li> <li>Cost audit is performed weekly, while the operational audit is performed monthly.</li> </ul>
Informant 4	<ul> <li>A certificate issued by MUI stating about halal cuisines that does not contain any pork product</li> <li>Does not know how to obtain halal certification</li> <li>No regular certification</li> </ul>	<ul> <li>Not halal certified</li> <li>Never being visited by MUI representative or related officials</li> <li>There are customers asking whether the cuisine sold is halal or not</li> </ul>	<ul> <li>No particular criteria</li> <li>All materials are self-purchased</li> <li>Control is performed through physical examination</li> <li>Separation is arranged based on the type and temperature needed to survive</li> <li>Audit is performed daily in the whole sections of restaurant.</li> </ul>
Informant 5	<ul> <li>Business organizer is given an approval by MUI that products sold are hald</li> <li>Does not know how to obtain</li> <li>No regular socialization</li> </ul>	<ul> <li>Not halal certified</li> <li>Never being visited by MUI representative or related officials</li> <li>There are customers asking whether the cuisine sold is halal or not</li> </ul>	<ul> <li>The existence of materials and tools criteria</li> <li>Materials are originated from both main office/branch and suppliers</li> <li>Supplier control is conducted by using more than one suppliers in order to compare the price and applying a particular standard. Physical examination is also performed</li> <li>Storing is classified based on the materials humidity (wet or dry), temperature, and whether a material is halal or not</li> <li>Audit is performed in the outlet and the main office</li> </ul>
Informant 6	<ul> <li>A recognition that a business organizer sell only halal products through a series of examination</li> <li>Does not know how to obtain</li> <li>No regular socialization</li> </ul>	<ul> <li>Not halal certified</li> <li>Never being visited by MUI representative or related officials</li> <li>There are customers asking whether the cuisine sold is halal or not</li> </ul>	<ul> <li>The existence of materials and tools criteria</li> <li>All materials are provided by suppliers</li> <li>Control is applied by conducting cost comparison between more than one suppliers</li> <li>Storing is classified based on the humidity (wet or dry) and temperature; FIFO system is applied</li> <li>Supply audit is performed monthly</li> </ul>
Informant 7	<ul> <li>Certification acquired by a restaurant upon not selling pork products</li> <li>Does not know how to obtain</li> <li>No regular socialization</li> </ul>	<ul> <li>Not halal certified</li> <li>Never being visited by MUI representative or related officials</li> <li>There are customers asking whether the cuisine sold is halal or not</li> </ul>	<ul> <li>The existence of materials and tools criteria</li> <li>All materials are obtained through suppliers</li> <li>Control is applied through examination on whether the materials meet the applied standardization</li> <li>Halal products are distinguished from non-halal products</li> <li>Audit is performed daily in every section</li> </ul>
Informant 8	<ul> <li>Products sold has undergone a series of examination by official, and has ensured to be halal as well</li> <li>Acquired through MUI</li> <li>No regular socialization</li> </ul>	<ul> <li>Not halal certified</li> <li>Never being visited by MUI representative or related officials</li> <li>There are customers asking whether the cuisine sold is halal or not</li> </ul>	<ul> <li>Quality of materials and tools become the main criteria</li> <li>All materials are provided by suppliers</li> <li>Control is measured based on the physical examination and punctuality. Supplier is selected based on its responsibility and honesty</li> <li>Materials are separated based on the types and the temperature needed to survive</li> <li>Audit is performed weekly</li> </ul>





#### **JOURNAL MENU**

**Online Submission** 

Focus and Scope

**Editorial Board** 

**Publication Ethics** 

**Author Guideline** 

**Peer Review Process** 

Copyright Notice

#### **DOWNLOAD**



#### HOME ABOUT LOGIN REGISTER SEARCH CURRENT ARCHIVES ANNOUNCEMENTS

Home > SIJDEB, Vol. 2 No. 2, June 2018

#### SRIWIJAYA INTERNATIONAL JOURNAL OF DYNAMIC ECONOMICS AND BUSINESS

Sriwijaya International Journal of Dynamic Economics and Business (SIJDEB), p-ISSN 2581-2904 and e-ISSN 2581-2912, is an international journal established and managed by Faculty of Economics, Universitas Sriwijaya. It is a peer-reviewed journal published four times a year (March, June, September and December) and intended to be an international journal that publishes scientific paper in the field of economics, business and accounting. SIJDEB is expected to be use as a reference SIIDEB is expected to be use as a reference for academicians in writing a scientific, relevant and dynamic article to enhance new generation that are fond in writing academic

The SIJDEB invites manuscripts in the various topics include, but not limited to functional areas of Financial Management, Marketing Management, Human Resource Management, Entrepreneurship, Strategic Management, Public Economics, Monetary Economics, Industrial Economics, Human Resource Economics, Development Economics, Endurial Economics, Islamic Economy, Islamic Finance, Public Sector Accounting, Taxation, Accounting Information System, Financial Accounting, Auditing and Business Ethics and Suistainable

Announcements

Sriwijaya International Journal of Dynamic Economics and Business

We publish 4 issues per year (March, June, September and December), therefore, we would like to invite you to submit your paper to SIJDEB. The editorial board welcomes complete unpublished and original works on Economics and Business.



More Announcements...

Remember me Login

Password ••••••

Username serliw

USER





#### **INDEXING**

















**SIJDEB VISITORS Total 3670** 

#### RECOMMENDED **TOOLS**







LANGUAGE

Select Language English Submit

JOURNAL CONTENT

Search Scope Search

#### Browse

- By Issue
  By Author
  By Title
  Other Journals

## SIJDEB, Vol. 2 No. 2, June 2018

## Table of Contents

Posted: 2017-09-20

CALL FOR MANUSCRIPTS

(SIJDEB) Call for papers 2017-2018

#### Articles

<u>Abnormal Audit Delay and Earnings Quality in Nigerian Banking</u> Alexander Olawumi Dabor, Benjamin David Uyagu	99-108
Analysis of The Effect of Monetary Policy on Government Sharia Securities (SBSN) in Indonesia Juaris Juaris, Raja Masbar, Chenny Seftarita	PDF 109-122
Effect of Online Behavioral Advertising Implementation on Attitude toward Ad and Purchase Intention in Indonesian E-Marketplace Tamas Fachryto, Adrian Achyar	PDF 123-138
<u>Indonesia Budget Deficit</u> Arien Sandra Olivia, Azwardi Azwardi, Anna Yulianita	PDF 139-150
<u>Dynamic Model of Firm Value: Evidence from Indonesian</u> <u>Manufacturing Companies</u> Kemas Muhammad Husni Thamrin, Syamsurijal Syamsurijal, Sulastri Sulastri, Isnurhadi Isnurhadi	151-164
Restaurant Management's Perspective on Halal Certification: An Exploratory Study in Surabaya, Indonesia Serli Wijaya, Stanislaus Kenny Notoprasetio, Yoel Jemi Echarystio, Yoel Wibowo	165-176



Sriwijaya International Journal of Dynamic Economics and Business
Jl. Srijaya Negara Gedung Fakultas Ekonomi Lt.3
Fakultas Ekonomi Universitas Sriwijaya
Bukit Besar, Palembang, Sumatera Selatan, Indonesia, 30139
Email: sijdeb@unsri.ac.id

p-ISSN: <u>2581-2904</u> | e-ISSN: <u>2581-2912</u>



Sriwijaya International Journal of Dynamic Economics and Business by <a href="http://ejournal.unsri.ac.id/index.php/sijdeb">http://ejournal.unsri.ac.id/index.php/sijdeb</a> is licensed under a Creative Commons <a href="http://ejournal.unsri.ac.id/index.php/sijdeb">http://ejournal.unsri.ac.id/index.php/sijdeb</a> is licensed under a Creative Commons <a href="https://example.com/attribution-ShareAlike 4.0 International License">https://eiournal.unsri.ac.id/index.php/sijdeb</a> is licensed under a Creative Commons

00033930

View My Stats



SUPPORT DOAJ

Home

Search Browse Subjects

# Sriwijaya International Journal of Dynamic **Economics and Business**

2581-2904 (Print); 2581-2912 (Online)



#### Homepage

Publisher: Fakultas Ekonomi Universitas Sriwijaya

Country of publisher: Indonesia Platform/Host/Aggregator: OJS Date added to DOAJ: 9 Apr 2018 Record Last Updated: 12 Jun 2018

LCC Subject Category: Social Sciences: Commerce: Business

Publisher's keywords: Economics, Management, Accounting, Finance, Business Ethics

Language of fulltext: English Full-text formats available: PDF

#### **PUBLICATION CHARGES**

Article Processing Charges (APCs): No. Submission Charges: No. Waiver policy for charges? No.

#### **EDITORIAL INFORMATION**

Double blind peer review **Editorial Board** Aims and scope

Time From Submission to Publication: 7 weeks

More

## Tables of Contents

Volume		
Year		
share   embed	order by relevance ♦ search all ♦ search term	

#### 1 - 47 of 47



#### The Effect of Moral Reasoning Level and Emotional Intelligence on Employment Ethics Assessment of Earnings Management

Dewita Puspawati, Kurnia Rina Ariani, Novel Idris Abas Sriwijaya International Journal of Dynamic Economics and Business. 2018;2(1):21-36 DOI 10.29259/sijdeb.v2i1.21-36

Abstract | Full Text



## The Effect of Auditor Ethics, Auditor Experience, Audit Fees and Auditor Motivation on Audit Quality

Yeni Kuntari, Anis Chariri, Nurdhiana Nurdhiana

Sriwijaya International Journal of Dynamic Economics and Business. 2017;1(2):203-218 DOI 10.29259/sijdeb.v1i2.203-218

Abstract | Full Text



Analysis of Factors Affect to Organizational Performance In Using Accounting Information Systems Through Users Satisfaction and Integration Information Systems

Anton Arisman, Lukluk Fuadah

Sriwijaya International Journal of Dynamic Economics and Business. 2017;1(2):167-180 DOI 10.29259/sijdeb.v1i2.167-180

**Abstract** | Full Text



Understanding Brand Evangelism and the Dimensions Involved in a Consumer **Becoming Brand Evangelist** 

Lina Anggraini

Sriwijaya International Journal of Dynamic Economics and Business. 2018;2(1):63-84 DOI



#### Do Merger And Acquisition Affect On Company's Financial Performance?

Novia Dian Larasati, Yuli Agustina, Lulu Nurul Istanti, Trisetia Wijijayanti

Sriwijaya International Journal of Dynamic Economics and Business. 2018;1(4):375-386 DOI 10.29259/sijdeb.v1i4.375-386

Abstract | Full Text



# EFFECTS OF DESTINATION IMAGE, TOURIST MOTIVATION, SERVICE QUALITY AND PERCEIVED VALUE ON TOURIST SATISFACTION AND LOYALTY

Heri Setiawan

Sriwijaya International Journal of Dynamic Economics and Business. 2018;2(3):225-236 DOI 10.29259/sijdeb.v2i3.225-236

**Abstract** | Full Text



#### Pattern of Demand For Money

Ahmad Berlian, Liliana Liliana, Syaipan Djambak, Sri Andaiyani, Zulkarnain Ishak, Muhammad Syrod Saleh, Eka Rostartina, Nazeli Adnan, Fachrizal Bahri

Sriwijaya International Journal of Dynamic Economics and Business. 2017;1(3):267-276 DOI 10.29259/sijdeb.v1i3.267-276

Abstract | Full Text



# Disclosing A Side Of Internal Submission Control And Payment Of Claims: Study Of Ethnomethodology On The BPJS In Yogyakarta

Mega Harum Ramadhani, Robiatul Auliyah, Muhammad Asim Asyari

Sriwijaya International Journal of Dynamic Economics and Business. 2018;1(4):341-356 DOI 10.29259/sijdeb.v1i4.341-356

Abstract | Full Text



# VULNERABILITY ASSESSMENT OF FISHING COMMUNITIES IN KERALA, TOWARDS THE IMPACT OF CLIMATE CHANGE- WITH SPECIAL REFERENCE TO CHERAI

Sarada Devi

Sriwijaya International Journal of Dynamic Economics and Business. 2018;2(3):177-192 DOI 10.29259/sijdeb.v2i3.177-192

Abstract | Full Text



#### The US-China Trade Competition: An Overview

SIBY K M

Sriwijaya International Journal of Dynamic Economics and Business. 2018;2(3):213-224 DOI 10.29259/sijdeb.v2i3.%p

Abstract | Full Text



# The Effect of Government Expenditures, Private Investment and Labor on Economic Growth in Pidie District

Munzir AG, Mohd. Nur Syechalad, Vivi Silvia

Sriwijaya International Journal of Dynamic Economics and Business. 2018;1(4):357-374 DOI 10.29259/sijdeb.v1i4.357-374

**Abstract** | Full Text



# Factors Affecting Understandibility of Micro, Small, and Medium Enterprises in Preparation of Financial Statement Based on SAK ETAP in Palembang

Anton Indra Budiman, Rina Tjandrakirana, Rochmawati Daud, Ermadiani Ermadiani, Harun Delamat, Burhanuddin Burhanuddin, Ubaidillah Ubaidillah

Sriwijaya International Journal of Dynamic Economics and Business. 2017;1(3):311-326 DOI



## The Implementation of Special Allocation Fund Policy for Rural Transportation Sector

Wasifah Hanim

Sriwijaya International Journal of Dynamic Economics and Business. 2018;2(1):37-50 DOI 10.29259/sijdeb.v2i1.%25p

Abstract | Full Text



# Analysis of The Effect of Monetary Policy on Government Sharia Securities (SBSN) in Indonesia

Juaris Juaris, Raja Masbar, Chenny Seftarita

Sriwijaya International Journal of Dynamic Economics and Business. 2018;2(2):109-122 DOI 10.29259/sijdeb.v2i2.109-122

Abstract | Full Text



# LASSO Technique Application in Stock Market Modelling: An Empirical Evidence in Indonesia

Budi Setiawan

Sriwijaya International Journal of Dynamic Economics and Business. 2018;2(1):51-62 DOI 10.29259/sijdeb.v2i1.%p

Abstract | Full Text



# Conservatism Accountancy, Profit Persistence and Systematic Risk Towards The Earnings Responses Coefficient

Sri Agustina Basuki, Aida Nahar, Muhammad Ridho

Sriwijaya International Journal of Dynamic Economics and Business. 2017;1(1):77-102 DOI 10.29259/sijdeb.v1i1.77-102

Abstract | Full Text



#### The Effect of Cooperative's Characteristic on Financial Reporting Timeliness

Anak Agung Putu Gede Bagus Arie Susandya, Ida Ayu Nyoman Yuliastuti, Gde Bagus Brahma Putra Sriwijaya International Journal of Dynamic Economics and Business. 2018;2(4):269-292 DOI 10.29259/sijdeb.v2i4.269-292

Abstract | Full Text



# The Effect Of Fiscal Decentralization To Gross Domestic Regional Product Of District / City In South Sumatra Province

Dessy Dian Syari, Syamsurijal Syamsurijal, Bernadette Robiani

Sriwijaya International Journal of Dynamic Economics and Business. 2017;1(2):181-202 DOI 10.29259/sijdeb.v1i2.181-202

Abstract | Full Text



# Reducing Spatial Inequality In Indonesia: Off-The-Job Training As A Special Treatment For Underdeveloped Regions

**Emil Muhamad** 

Sriwijaya International Journal of Dynamic Economics and Business. 2018;1(4):405-416 DOI 10.29259/sijdeb.v1i4.405-416

Abstract | Full Text



# Restaurant Management's Perspective on Halal Certification: An Exploratory Study in Surabaya, Indonesia

Serli Wijaya, Stanislaus Kenny Notoprasetio, Yoel Jemi Echarystio, Yoel Wibowo Sriwijaya International Journal of Dynamic Economics and Business. 2018;2(2):165-176 DOI 10.29259/sijdeb.v2i2.165-176

Abstract | Full Text



#### The Influence of Abnormal Audit Fee and Auditor Switching Toward Opinion Shopping

Ririn Nawalin, Indah Anis Syukurillah

Sriwijaya International Journal of Dynamic Economics and Business. 2017;1(1):103-118 DOI 10.29259/sijdeb.v1i1.103-118

Abstract | Full Text



#### Factors Affecting Poverty Level In South Sumatra, Indonesia

Jhony Franata, Taufiq Marwa, Muhammad Komri Yusuf

Sriwijaya International Journal of Dynamic Economics and Business. 2017;1(1):119-132 DOI 10.29259/sijdeb.v1i1.119-132

Abstract | Full Text



# Corporate Tax Avoidance and Shareholders Returns: Moderating Effects of Monitoring

IKPONMWOSA Michael IGBINOVIA

Sriwijaya International Journal of Dynamic Economics and Business. 2018;2(3):255-268 DOI 10.29259/sijdeb.v2i3.255-268

Abstract | Full Text



# Does Monetary Policy Induce Economic Growth? An Empirical Evaluation of the Nigerian Economy

Anthony Ilegbinosa Imoisi

Sriwijaya International Journal of Dynamic Economics and Business. 2019;2(4):331-346 DOI 10.29259/sijdeb.v2i4.331-346

Abstract | Full Text



#### Dynamic Model of Firm Value: Evidence from Indonesian Manufacturing Companies

Kemas Muhammad Husni Thamrin, Syamsurijal Syamsurijal, Sulastri Sulastri, Isnurhadi Isnurhadi Sriwijaya International Journal of Dynamic Economics and Business. 2018;2(2):151-164 DOI 10.29259/sijdeb.v2i2.151-164

Abstract | Full Text



## Analysis of Work Performance and Export Competitiveness in Province of Indonesia

Nani Rosita

Sriwijaya International Journal of Dynamic Economics and Business. 2017;1(3):277-296 DOI 10.29259/sijdeb.v1i3.277-296

Abstract | Full Text



#### Behaviour of Follower Investor in the Formation of Stock's Price on Market Crash

I Gusti Ayu Nyoman Budiasih, Made Dewi Ayu Untari, I Made Sadha Suardikha, I Ketut Suryanawa Sriwijaya International Journal of Dynamic Economics and Business. 2017;1(1):27-50 DOI 10.29259/sijdeb.v1i1.27-50

Abstract | Full Text



# Effect of Supply Chain Management on Organizational Performance of the Private Manufacturing Enterprises (PMEs) in South-East, Nigeria

Ireoegbu Ngozi, Ann Ogbo, Kifordu Anyibuofu Anthony

Sriwijaya International Journal of Dynamic Economics and Business. 2018;2(1):1-20 DOI 10.29259/sijdeb.v2i1.%25p

**Abstract** | Full Text



# The Analysis of Human Resources Policies and Regional Financial Accounting System on Regional Government Financial Statements' Quality

Aida Nahar, Subadriyah Subadriyah, Ali Sofwan

Sriwijaya International Journal of Dynamic Economics and Business. 2018;1(4):387-404 DOI



### The Determinants of Sell-side Analysts' Forecast Accuracy and Media Exposure

Samira Amadu Sorogho

Sriwijaya International Journal of Dynamic Economics and Business. 2017;1(2):133-152 DOI 10.29259/sijdeb.v1i2.133-152

Abstract | Full Text



#### Abnormal Audit Fee And Audit Quality: A Moderating Effect Of Firm Characteristics

Alexander Olawumi Dabor, Uyagu Benjamine

Sriwijaya International Journal of Dynamic Economics and Business. 2018;1(4):327-340 DOI 10.29259/sijdeb.v1i4.327-340

Abstract | Full Text



#### Abnormal Audit Delay and Earnings Quality in Nigerian Banking

Alexander Olawumi Dabor, Benjamin David Uyagu

Sriwijaya International Journal of Dynamic Economics and Business. 2018;2(2):99-108 DOI 10.29259/sijdeb.v2i2.99-108

Abstract | Full Text



# The Analysis of Income per Capita Convergence on ASEAN Plus Three (APT) Countries

Any Fatiwetunusa, Syamsurijal Syamsurijal, Sa'adah Yuliana

Sriwijaya International Journal of Dynamic Economics and Business. 2017;1(1):51-76 DOI 10.29259/sijdeb.v1i1.51-76

Abstract | Full Text



# Firm's Characteristics, Corporate Governance Quality and Corporate Social Responsibility Disclosure

Mukhtaruddin Mukhtaruddin

Sriwijaya International Journal of Dynamic Economics and Business. 2018;2(3):193-212 DOI 10.29259/sijdeb.v2i3.193-212

Abstract | Full Text



# Analysis The Effect Of Environmental Concern And Green Advertising To Green Purchasing In Palembang City

Zakaria Wahab, Rio Adistia Tama, Muchsin Saggaf Shihab, Achmad Widad, Nofiawaty Nofiawaty, Yuliansyah M. Diah

Sriwijaya International Journal of Dynamic Economics and Business. 2017;1(3):297-310 DOI 10.29259/sijdeb.v1i3.297-310

Abstract | Full Text



# Transformational Leadership, Job Performance, and Organizational Citizenship Behavior: Mediating Role of Work Engagement

Novel Idris Abas, Huni Sri Runing Sawitri, Dewita Puspawati

Sriwijaya International Journal of Dynamic Economics and Business. 2019;2(4):363-376 DOI 10.29259/sijdeb.v2i4.363-376

Abstract | Full Text



# Public-Private Partnership's Contract in Malaysia: Some Areas of Concern in a Land Swap Arrangement

Suzana Muhamad Said

Sriwijaya International Journal of Dynamic Economics and Business. 2017;1(3):239-246 DOI 10.29259/sijdeb.v1i3.239-246

Abstract | Full Text



#### Corporation Social Responsibility and Bank Performance in Nigeria

Rebecca Omosefe Dabor

Sriwijaya International Journal of Dynamic Economics and Business. 2019;2(4):317-330 DOI 10.29259/sijdeb.v2i4.317-330

Abstract | Full Text



#### Bankruptcy Prediction of Industrial Industry in the UK

Wong Ming Nok

Sriwijaya International Journal of Dynamic Economics and Business. 2017;1(1):1-26 DOI 10.29259/sijdeb.v1i1.1-26

Abstract | Full Text



## Competitiveness and Exports Sustainability of the Indonesian Natural Rubber

Rumbiati Kamaludin

Sriwijaya International Journal of Dynamic Economics and Business. 2018;2(1):85-98 DOI 10.29259/sijdeb.v2i1.%p

Abstract | Full Text



# Key Factors Analysis of E-Commerce and Marketplace Purchasing Decision in Palembang

Aslamia Rosa, Iisnawati Iisnawati, Islahuddin Daud

Sriwijaya International Journal of Dynamic Economics and Business. 2019;2(4):347-362 DOI 10.29259/sijdeb.v2i4.347-362

Abstract | Full Text



# The Impact of Electronic Money on The Efficiency of The Payment System And The Substitution of Cash In Indonesia

Alghifari Mahdi Igamo

Sriwijaya International Journal of Dynamic Economics and Business. 2018;2(3):237-254 DOI 10.29259/sijdeb.v2i3.237-254

Abstract | Full Text



# Poverty, Income Distribution, and Government Policy that Pro-Poor in Indonesia year 2009-2016

Hayu Fadlun Widyasthika, Azwardi Azwardi, Tatang Abdul Madjid

Sriwijaya International Journal of Dynamic Economics and Business. 2017;1(2):219-238 DOI 10.29259/sijdeb.v1i2.219-238

Abstract | Full Text



# Analysis Effect of Accrual Discretion Against SILPA (SIKPA) Budget Calculations on Local Government

Abdul Rohman, Rochmawati Daud, Ermadiani Ermadiani

Sriwijaya International Journal of Dynamic Economics and Business. 2018;2(4):293-316 DOI 10.29259/sijdeb.v2i4.293-316

Abstract | Full Text



# The Effect of Company Size, Company Age, Public Ownership and Audit Quality on Internet Financial Reporting

Maulida Dewi Firdaus Abdullah, Muhammad Noor Ardiansah, Nurul Hamidah Sriwijaya International Journal of Dynamic Economics and Business. 2017;1(2):153-166 DOI 10.29259/sijdeb.v1i2.153-166

**Abstract** | Full Text



# Exploring the Meaning of Cost Based Mo Polihu Lo Limu Custom of Gorontalo People

Tri Handayani Amaliah, Abdul Rahmat

Sriwijaya International Journal of Dynamic Economics and Business. 2017;1(3):247-266 DOI 10.29259/sijdeb.v1i3.247-266

Abstract | Full Text



Effect of Online Behavioral Advertising Implementation on Attitude toward Ad and Purchase Intention in Indonesian E-Marketplace

Tamas Fachryto, Adrian Achyar

Sriwijaya International Journal of Dynamic Economics and Business. 2018;2(2):123-138 DOI 10.29259/sijdeb.v2i2.123-138

Abstract | Full Text

1 - 47 of 47



© 2019 DOAJ.

The DOAJ site and its metadata are licensed under CC BY-SA

Privacy / Contact us / IS4OA / Cottage Labs LLP

7/14/2018 Editorial Team





#### **JOURNAL MENU**

**Online Submission** 

Focus and Scope

**Editorial Board** 

**Publication Ethics** 

**Author Guideline** 

**Peer Review Process** 

Copyright Notice

#### **DOWNLOAD**



#### RECOMMENDED **TOOLS**







LANGUAGE

Select Language English Submit

JOURNAL CONTENT

Search Scope Search

#### Browse

- By Issue
  By Author
  By Title
  Other Journals

HOME ABOUT LOGIN REGISTER SEARCH CURRENT

ARCHIVES ANNOUNCEMENTS

Home > About the Journal > Editorial Team

#### Editorial Team

Editor In Chief

Mohamad Adam, (SCOPUS ID: 57189470086), Universitas Sriwijaya, Palembang, Indonesia

Managing Editor

<u>Fida Muthia</u>, (SCOPUS ID: 57193214543), Universitas Sriwijaya, Palembang, Indonesia <u>Nazirwan Hafiz</u>, Universitas Sriwijaya, Palembang, Indonesia

Advisory International Editorial Boards

Taufiq Marwa, (SCOPUS ID: 57193213678), Universitas Sriwijaya, Palembang, Indonesia <u>Badia Perizade</u>, (SCOPUS ID: 57194544740), Universitas Sriwijaya, Palembang, Indonesia

ulastri Sulastri, (SCOPUS ID: 57193206408), Universitas Sriwijaya, Palembang,

Suriyani Muhamad, (SCOPUS ID: 39861962500), Universiti Trengganu, Malaysia Isnurhadi Isnurhadi, (SCOPUS ID: 56644846300), Universitas Sriwijaya, Palembang,

Intoniesia Inten Meutia, (SCOPUS ID: 57188963865), Universitas Sriwijaya, Palembang, Indonesia Mukhtaruddin Mukhtaruddin, (SCOPUS ID: 57189468759), Universitas Sriwijaya,

Mukhtaruddin Mukhtaruddin, (SCOPUS ID: 57189468759), Universitas Sriwijaya, Palembang, Indonesia Didik Susetyo, (SCOPUS ID: 57193763841), Universitas Sriwijaya, Palembang, Indonesia Elfindri Elfindri, (SCOPUS ID: 57188962176), Tarumanagara University, Indonesia Agus Zainul Arifin, (SCOPUS ID: 57188962176), Tarumanagara University, Indonesia Ferry Jie, (SCOPUS ID: 55320767200), Edith Cowan University, Australia Syamsurijal Syamsurijal, Universitas Sriwijaya, Palembang, Indonesia Muslimia Tarmizi, Universitas Sriwijaya, Palembang, Indonesia Muslimin Muslimin, Tadulako University, Palu, Indonesia Muslimin Muslimin, Tadulako University, Palu, Indonesia Muslimia, Universitas Sriwijaya, Palembang, Indonesia Tertiarto Wahyudi, Universitas Sriwijaya, Palembang, Indonesia Lukluk Fuadah, Universitas Sriwijaya, Palembang, Indonesia Fumio Itoh, Aoyama Gakuin University, Japan Raja Masbar, Syiah Kuala University, Indonesia Kitima Tamalee, Pranakhon Si Ayuthatthya Rajabhat University, Thailand Takahiro Akita, Rikkyo University, Japan

Editorial Assistant

Agil Novriansa, Universitas Sriwijaya, Palembang, Indonesia Ichsan Hamidi, Universitas Sriwijaya, Palembang, Indonesia

Sriwijaya International Journal of Dynamic Economics and Business
Jl. Srijaya Negara Gedung Fakultas Ekonomi Lt.3
Fakultas Ekonomi Universitas Sriwijaya
Bukit Besar, Palembang, Sumatera Selatan, Indonesia, 30139
Email: sijdeb@unsri.ac.id

p-ISSN: <u>2581-2904</u> | e-ISSN: <u>2581-2912</u>



Sriwijaya International Journal of Dynamic Economics and Business by <a href="http://ejournal.unsri.ac.id/index.php/sijdeb">http://ejournal.unsri.ac.id/index.php/sijdeb</a> is licensed under a <a href="mailto:creative Commons Attribution-ShareAlike 4.0 International License">http://ejournal.unsri.ac.id/index.php/sijdeb</a> is licensed under a <a href="mailto:creative Commons Attribution-ShareAlike 4.0 International License">Creative Commons Attribution-ShareAlike 4.0 International License</a>.

00033931

View My Stats



#### **SUBMIT PAPER**



#### **INDEXING**















**SIJDEB VISITORS** 

**Total 3670** 

OnLine 1





#### **JOURNAL MENU**

**Online Submission** 

Focus and Scope

**Editorial Board** 

**Publication Ethics** 

**Author Guideline** 

**Peer Review Process** 

Copyright Notice

#### **DOWNLOAD**

Sriwijaya International Journal of Dynamic Economics and Business Jl. Srijaya Negara Gedung Fakultas Ekonomi Lt.3 Fakultas Ekonomi Universitas Sriwijaya Bukit Besar, Palembang, Sumatera Selatan, Indonesia, 30139 Email: sijdeb@unsri.ac.id

p-ISSN: <u>2581-2904</u> | e-ISSN: <u>2581-2912</u>

Sriwijaya International Journal of Dynamic Economics and Business by //ejournal.unsri.ac.id/index.php/sijdeb is licensed under a Creative Commons Attribution-ShareAlike 4.0 International License.

#### 00033929

View My Stats

#### HOME ABOUT LOGIN REGISTER SEARCH CURRENT ARCHIVES ANNOUNCEMENTS

Home > Archives > SIJDEB, Vol. 2 No. 2, June 2018

#### SIJDEB, Vol. 2 No. 2, June 2018

#### Table of Contents

#### Articles

Abnormal Audit Delay and Earnings Quality in Nigerian Banking	<u>PDF</u>
Alexander Olawumi Dabor, Benjamin David Uyagu	99-108
Analysis of The Effect of Monetary Policy on Government Sharia	PDF
Securities (SBSN) in Indonesia	109-122
Juaris Juaris, Raja Masbar, Chenny Seftarita	

Effect of Online Behavioral Advertising Implementation on Attitude toward Ad and Purchase Intention in Indonesian E-Marketplace
Tamas Fachryto, Adrian Achyar 123-138

<u>Indonesia Budget Deficit</u> Arien Sandra Olivia, Azwardi Azwardi, Anna Yulianita 139-150

Dynamic Model of Firm Value: Evidence from Indonesian PDF 151-164 <u>Manufacturing Companies</u>
Kemas Muhammad Husni Thamrin, Syamsurijal Syamsurijal, Sulastri Sulastri, Isnurhadi Isnurhadi

taurant Management's Perspective on Halal Certification: An 165-176 xploratory Study in Surabaya, Indonesia Serli Wijaya, Stanislaus Kenny Notoprasetio, Yoel Jemi Echarystio, Yoel Wibowo

USER Username serliw Password •••••• Remember me Login

#### **SUBMIT PAPER**



#### **INDEXING**















**SIJDEB VISITORS** 

**Total 3670** 

OnLine 1





### RECOMMENDED **TOOLS**







√ iThenticate

LANGUAGE

Select Language English Submit

JOURNAL CONTENT

Search Scope All Search

#### Browse

- By Issue
  By Author
  By Title
  Other Journals



## [SIJDEB] Submission Acknowledgement

1 message

**Fida Muthia, S.E., M.Sc.** <f.muthia@unsri.ac.id> To: Mrs Serli Wijaya <serliw@petra.ac.id>

Sat, May 5, 2018 at 12:34 AM

Mrs Serli Wijaya:

Thank you for submitting the manuscript, "Restaurant Management's Perspective on Halal Certification: An Exploratory Study in Surabaya, Indonesia" to SRIWIJAYA INTERNATIONAL JOURNAL OF DYNAMIC ECONOMICS AND BUSINESS. With the online journal management system that we are using, you will be able to track its progress through the editorial process by logging in to the journal web site:

Manuscript URL:

http://sijdeb.unsri.ac.id/index.php/SIJDEB/author/submission/83

Username: serliw

If you have any questions, please contact me. Thank you for considering this journal as a venue for your work.

Fida Muthia, S.E., M.Sc. SRIWIJAYA INTERNATIONAL JOURNAL OF DYNAMIC ECONOMICS AND BUSINESS

SRIWIJAYA INTERNATIONAL JOURNAL OF DYNAMIC ECONOMICS AND BUSINESS http://sijdeb.unsri.ac.id/index.php/SIJDEB



#### **SIJDEB - June Edition**

5 messages

sijdeb . <sijdeb@unsri.ac.id>
To: serliw@petra.ac.id

Thu, Jun 7, 2018 at 6:39 AM

Selamat Pagi Ibu Serli,

Perihal paper ibu yang telah di-submit ke SIJDEB untuk edisi Juni ini, telah selesai proses reviewnya. Hasil dari review tersebut bisa Ibu lihat di website SIJDEB. Perbaikan dari paper kami tunggu paling lambat tanggal **14 Juni 2018**. Berikut saya lampirkan dokumen artikel ibu.

Terima kasih.

Warm Regards, Fida



83-272-1-SM.docx

178K

**Serli Wijaya** <serliw@petra.ac.id>
To: "sijdeb ." <sijdeb@unsri.ac.id>
Bcc: Serli Wijaya <serliw@petra.ac.id>

Wed, Jun 13, 2018 at 5:52 AM

Selamat pagi Ibu Fida,

Terima kasih untuk informasi yang Ibu sampaikan baik melalui laman SIJDEB online maupun melalui email ini. Saya sangat menghargai waktu yang diberikan untuk melakukan revisi. Saat ini revisi telah selesai saya kerjakan dan sudah saya unggah pada laman SIJDEB. Namun demikian pada email ini saya lampirkan soft copy revisi artikel saya tersebut kepada Bu Fida *just in case* artikel saya tidak masuk ke sistem.

Demikian informasi dari saya. Sekali lagi terima kasih banyak untuk kesempatan menyediakan tempat bagi artikel saya di SIJDEB. Sekaligus dalam kesempatan ini saya ingin menyampaikan **SELAMAT HARI RAYA IDUL FITRI** bagi Ibu dan keluarga terkasih. Semoga sukacita kemenangan semakin lengkap dengan berkumpulnya keluarga besar di hari yang fitri ini.

Salam hangat dari Surabaya, Serli Wijaya

#### Serli Wijaya, Ph.D., CHE.

Senior Lecturer
Hotel Management Program
Faculty of Economics & Business
Petra Christian University
Jalan Siwalankerto 121-131 Surabaya
East Java - Indonesia

Website: www.petra.ac.id Phone: +62 31 2983084 Mobile: +62 822 45787837

[Quoted text hidden]



83-291-1-RV.docx

176K

Selamat Pagi Ibu Serli,

Kami konfirmasikan bahwa paper ibu sudah kami terima baik melalui sistem dan juga email. Terima kasih Ibu atas ucapannya, selamat berlibur.

Warm regards, Fida

[Quoted text hidden] [Quoted text hidden]

**Serli Wijaya** <serliw@petra.ac.id> To: "sijdeb ." <sijdeb@unsri.ac.id> Thu, Jun 14, 2018 at 10:56 AM

Selamat siang Bu Fida,

Kalau boleh tahu, apakah bisa diinformasikan artikel saya tersebut akan mengikuti jadwal penerbitan yang kapan ya Bu? Terima kasih.

Salam hormat, Serli

Serli Wijaya, Ph.D., CHE.

Senior Lecturer
Hotel Management Program
Faculty of Economics & Business
Petra Christian University
Jalan Siwalankerto 121-131 Surabaya
East Java - Indonesia

Website: www.petra.ac.id Phone: +62 31 2983084 Mobile: +62 822 45787837

[Quoted text hidden]

sijdeb . <sijdeb@unsri.ac.id> To: Serli Wijaya <serliw@petra.ac.id> Mon, Jun 18, 2018 at 9:12 AM

Selamat Pagi Ibu Serli,

Artikel ibu kami jadwalkan terbit untuk issue bulan Juni ini.

Terima kasih.

Warm Regards, Fida

[Quoted text hidden] [Quoted text hidden]





## **SIJDEB Author Agreement**

1 message

**sijdeb** . <sijdeb@unsri.ac.id> To: Serli Wijaya <serliw@petra.ac.id> Thu, Jun 28, 2018 at 4:18 PM

Selamat Sore Ibu Serli,

Terlampir author agreement dari Sriwijaya International Journal of Dynamic Economics and Business, mohon diisi dan dikirimkan kembali ke email kami.

Terima kasih.

Warm regards, Fida





### **SIJDEB Vol.2 No. 2 2018**

2 messages

sijdeb . <sijdeb@unsri.ac.id>To: Tamas Fachryto <tamasfachryto@gmail.com>Cc: Serli Wijaya <serliw@petra.ac.id>

Fri, Jul 13, 2018 at 12:02 PM

Dear Authors,

We are pleased to inform you that your article has been published in our June Issue (**Vol.2 No. 2 2018**). Please log on to our website for more information: http://sijdeb.unsri.ac.id

Thank you for submitting your article to us.

Have a good day.

Warm Regards,

SIJDEB Editors

**Serli Wijaya** <serliw@petra.ac.id> To: yoelwibowo@gmail.com

Fri, Jul 13, 2018 at 5:39 PM

Sent from my iPhone

Begin forwarded message:

[Quoted text hidden]