



From halal compliance to social accountability: evaluating the regulatory scope of halal product assurance and Islamic social reporting

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Abstract

Purpose - This study examines how far Indonesia's Halal Product Assurance (JPH) regime covers the dimensions of Islamic Social Reporting (ISR) and how halal certified companies frame their social and environmental reporting.

Method - This study employs a socio legal document analysis maps JPH regulations against 22 ISR indicators and examines three halal certified companies' 2025 reports as illustrative cases.

Result - Of the 22 ISR sub indicators, 4 are fully and 4 partially accommodated by the JPH regime, and 14 are not, a regulatory scope gap of 18 of 22. In the reports analyzed, social and environmental dimensions appear through GRI, SDGs, and POJK 51, and none is framed through an explicit sharia framework, although the reported practices can be read as consistent with ISR values.

Implication - The coverage map offers BPJPH a starting point for considering a broader regulatory scope or guidance beyond consumer protection, and the certification channel could support Islamic accountability reporting; these propositions need testing in broader cases.

Originality - This study combines an item level mapping of the legal regime against ISR with an analysis of reporting framing, a combination not found in the literature reviewed.

Keywords: Halal certification; Islamic social reporting; Halal accountability gap; Maqasid sharia; Socio legal

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Introduction

As the country with the world's largest Muslim population, Indonesia is projected to rank fourth in the global halal industry ecosystem by 2025, according to the State of the Global Islamic Economy (SGIE) Report (DinarStandard, 2026), and is undergoing a significant transition from being merely the largest consumer market to becoming a hub for halal production and a global leader in the halal sector. To support this strategic vision, the government continues to strengthen the governance of the halal industry through various legal instruments, one of which is the implementation of Law No. 33 of 2014 on Halal Product Assurance (UU JPH), which mandates halal certification for all products circulating domestically. Through this regulation, the state no longer merely acts as a passive facilitator but rather as an active actor that shapes compliance standards for business operators through an integrated system of certification, oversight, and law enforcement.

In its development, the implementation of the JPH Law has driven increased business compliance with halal product standards (BPJPH, 2025). Halal certification serves as an indicator that a product has met certain requirements regarding raw materials, production processes, storage, and distribution (Svinarky & Malau, 2020). The certification obligation is phased in by product category and business size. The first phase, for medium and large businesses, ended on 17 October 2024 and covered food and beverages, the raw and additional materials they use, and slaughtered products and slaughtering services. The next phase, for micro and small enterprises and imported products, was scheduled for 17 October 2026, with further product categories following under the applicable regulations. In addition to its consumer protection function, BPJPH positions halal certification as a strategic instrument for strengthening the halal industry and supporting national economic development (BPJPH, 2025). The halal certification regime, therefore, provides an important legal framework for examining the scope of the halal compliance that the state defines.

However, from an Islamic economics perspective, business responsibility does not stop at the halal status of products alone. Islam views companies as entities that bear responsibility toward Allah SWT, society, the environment, and all stakeholders (Ismail & Muqorobin, 2017). Therefore, the success of an Islamic business is not only measured by its ability to produce halal products but also by the extent to which the company upholds the principles of 'adalah (justice), mas'uliyah (transparency), maslahah (social welfare), and sustainability (Farhan et al., 2021). This broader responsibility is reflected in the Islamic Social Reporting (ISR) framework, which provides for the disclosure of a company's social and spiritual responsibilities in line with Islamic values (Rohmah et al., 2026). First formulated by Haniffa (2002) and further developed by Othman et al. (2009), ISR defines corporate accountability not only toward shareholders, but toward

the entire ummah and the universe as a manifestation of the belief that all resources are, in essence, a trust from Allah SWT. The framework covers several disclosure themes, including products and services, employees, society, the environment, and corporate governance.

Halal certification and ISR differ in orientation and scope. Halal certification concerns compliance with the legal requirements governing halal products and related production processes, whereas ISR covers a wider range of corporate social and spiritual disclosures. Halal certification may thus be necessary to demonstrate compliance with applicable halal requirements, but it does not in itself show that a company has fulfilled or disclosed all the responsibilities covered by the ISR framework. This difference is relevant in the Indonesian context, where halal certification has become a mandatory regulatory mechanism. Even so, distinguishing between product compliance and broader corporate responsibility does not mean that every ISR dimension should fall within the legal scope of the JPH regime. Instead, the distinction raises two related questions: which ISR dimensions does the regime cover, and how do halal certified companies report on social and environmental matters that fall outside its scope?

These questions matter above all for policy. Because halal certification is mandatory and promoted as a strategic instrument, the boundary of its coverage determines what a halal certificate can and cannot signal. The obligation applies to products circulating in Indonesia regardless of the producer's size or listing status. Halal certification, therefore, reaches business operators that are not covered by the sustainability reporting obligations under POJK 51/POJK.03/2017, which apply to financial services institutions, issuers, and public companies. If Islamic accountability is to be anchored in an existing institutional channel, halal certification is a clear candidate. Mapping the boundary of its coverage is therefore relevant to debates on extending the regime, issuing guidance, or integrating Islamic accountability into existing reporting frameworks. For practice, the three cases in this study illustrate that halal-certified companies already undertake social and environmental activities, which they report through conventional frameworks; this points to reorientation rather than building accountability from scratch. For theory, the study separates compliance-based assurance from accountability-based reporting through the two components of the gap.

ISR is used as the benchmark for three reasons. First, it translates the Islamic conception of corporate accountability into detailed items (Haniffa, 2002; Othman et al., 2009), so that the coverage of a legal regime can be counted and the coding can be traced. Second, it is an established operationalization that has been applied in empirical studies, both among Shariah-approved companies listed on Bursa Malaysia (Othman et al., 2009) and among companies included in Islamic stock indices in Indonesia (Susbiyani et al., 2023; Alamanda et al., 2017). A related Islamic disclosure framework has also been

applied to Islamic banks (Haniffa & Hudaib, 2007). Third, ISR is a social reporting framework originally developed on the basis of Islamic principles and values, making it conceptually appropriate for assessing the extent to which the halal certification legal regime accommodates the dimensions of Islamic social accountability. Accordingly, ISR serves not merely as a comparative benchmark for identifying the scope and limits of regulatory coverage, but also as a conceptual framework for evaluating the alignment between the normative orientation of the Halal Product Assurance (JPH) legal framework and the principles of Islamic social accountability. Nevertheless, the use of ISR entails certain limitations, as it functions as an analytical benchmark rather than an exhaustive representation of all dimensions of social accountability from an Islamic perspective.

This study seeks to address this intersection by examining the legal coverage of ISR dimensions and the framing of corporate disclosure as two distinct but complementary analytical questions. To structure these two inquiries systematically, the study uses the term *halal accountability gap*, which refers to two analytically distinct components. The proportion of the 22 ISR sub-indicators that the JPH regime does not cover, or covers only partially. The second is the *framing gap*: the extent to which halal-certified companies frame their social and environmental activities explicitly in Islamic values or terms, rather than only through conventional reporting frameworks. The two components are assessed separately, and no causal relationship between them is assumed. This distinction allows the study to examine the limits of legal coverage and corporate disclosure practices together, without assuming that regulatory scope directly determines the framing of disclosure, or equating disclosure with substantive accountability.

This issue raises the question of the role of law in shaping organizational behavior. Law not only functions as an instrument that establishes rights, obligations, and sanctions, but also as an institutional mechanism that shapes norms, creates incentives, and influences social expectations regarding organizational behavior (DiMaggio & Powell, 1983). Within the perspective of Institutional Theory as developed by DiMaggio and Powell (1983), regulation constitutes a form of coercive pressure that plays an important role in encouraging organizations to adapt to the demands of their institutional environment. The theory further indicates that organizational responses to regulatory pressure do not always produce substantive change. Under certain conditions, organizations may display formal compliance as a strategy to obtain legitimacy without an equivalent transformation in the practices or values they actually carry out (Risi et al., 2023).

The issue warranting examination, therefore, is not merely whether halal-certified companies also implement the principles of Islamic Social Reporting (ISR), but how far

the legal design of halal certification extends toward broader Islamic social accountability and how companies subject to that design frame their reporting. This study describes coverage and framing and does not test whether the law drives companies from compliance toward accountability.

Literature Review

Halal Certification in Indonesia: Achievements and Limitations

Research on halal certification in Indonesia has developed along two main strands. The first emphasizes the technical implementation and legal certainty established through Law Number 33 of 2014 on Halal Product Assurance (JPH), which regulates the halalness of ingredients, production processes, storage, and distribution as binding legal obligations (Svinarky & Malau, 2020). From this perspective, halal certification is considered to have successfully enhanced legal certainty while strengthening Muslim consumer confidence in products circulating in the domestic market (BPJPH, 2025).

The second stream adopts a more critical stance toward the substantive meaning of such compliance. Bachtiar (2022) cautions that halal certification risks becoming merely a marketing tool if it is not accompanied by deeper internalization of Islamic values at the organizational level. Hosen et al. (2022) similarly argue that amendments to the JPH provisions under the Job Creation Law tend to reinforce the regulation's technical and economic orientation, while more substantive sharia dimensions receive comparatively less attention. These findings suggest that regulatory success in ensuring product compliance does not automatically translate into broader business accountability.

The two strands highlight different dimensions of the same regime and are not contradictory. Both, however, assess the regime on its own terms, in terms of legal certainty, implementation, or orientation. Neither uses an explicit, item-level benchmark to identify which dimensions of corporate accountability the regime covers and which it leaves outside its scope.

Islamic Social Reporting: Conceptual Development and Implementation Challenges

Islamic Social Reporting (ISR), first formulated by Haniffa (2002) and further developed by Othman et al. (2009), offers a more comprehensive corporate accountability framework than conventional sustainability reporting, encompassing the dimensions of finance, products and services, employees, society, environment, and governance. Unlike frameworks such as the Global Reporting Initiative (GRI), which is rooted in Western stakeholder principles, ISR is broadly understood in the literature as a framework whose values are derived from Islamic teachings, with *maslahah* (public welfare) as its primary orientation.

This study positions more explicitly the relationship between Maqashid Sharia and ISR, given that the two are frequently cited alongside each other in the literature without always clearly articulating their conceptual relationship. Maqashid Sharia, in this context, is understood as a normative objective framework within Islamic law, referring to the fundamental purposes that the sharia seeks to protect and realize, encompassing the protection of religion (din), life (nafs), intellect (aql), lineage (nasl), and wealth (maal) (Sholihah, 2020). Within the context of Islamic business ethics, maqashid sharia functions as the higher objectives that serve as the ultimate reference against which every economic activity is assessed for its alignment with Islamic values (Auda, 2008). Accordingly, the relationship between maqashid sharia and ISR in this study is that it supplies the normative objective, and ISR is one instrument for assessing how far those objectives are realized in corporate reporting.

ISR has been applied to several populations. In Indonesia, studies that approach Islamic corporate social responsibility through maqashid sharia have concentrated on Islamic banks (Ismail & Muqorobin, 2017; Prasetyo, 2023; Warno et al., 2025). Beyond banking, ISR has been applied to Sharia approved companies listed on Bursa Malaysia (Othman et al., 2009) and to companies in Islamic stock indices in Indonesia (Susbiyani et al., 2023; Effendy et al., 2021). A closer body of work studies ISR among firms in the halal industry. Budiandru (2020) examines factors associated with ISR disclosure among 44 companies in the halal industry sector, and Husna et al. (2026) find that ISR is positively associated with the reputation of halal companies listed on the Indonesia Stock Exchange. These studies show that ISR and the halal sector have been brought together empirically, but they treat ISR as a variable to be explained or as an explanatory factor, and the halal sector as a sampling frame.

Separately, how halal-certified companies report on halal matters has received limited attention. Ramli et al. (2020) analyze the annual reports and websites of certified halal companies listed on Bursa Malaysia and find that halal reporting in annual reports is low, appearing mainly in the Chairman's Statement and the Risk Management section. Ramli et al. (2020) compare the halal-related content of the annual report and the sustainability report of one listed halal food manufacturer and find more halal content in the sustainability report, mostly under social performance. Both studies rely on content analysis of public corporate reports, the same type of data used here. They document whether and where halal information appears, not how social and environmental activities are framed, nor how reporting relates to the legal scope of certification. The literature reviewed here includes no comparable work on non-financial companies in Indonesia.

A relevant conceptual framework for understanding this gap is offered by Haniffa and Hudaib (2007), who developed the Ethical Identity Index (EII) as a measurement

instrument for Islamic banks based on the Islamic social responsibility reporting framework formulated by Haniffa (2002). If Haniffa and Hudaib (2007) highlight the gap between ideal ethical identity and the ethical identity communicated at the level of Islamic bank reporting, this study extends a similar logic to a different level, not the gap between the ideal and its communication, but rather between regulatory design (JPH) and substantive accountability framework (ISR) among non-financial halal-certified companies. This parallel reinforces the position that the phenomenon of formal compliance not automatically producing ethical substance is not a new finding, but its application to the specific intersection of halal certification regulation and ISR in Indonesia has not been widely explored.

The populations also differ structurally. Islamic financial institutions carry sharia obligations at the institutional level, including a Sharia Supervisory Board, whereas halal-certified manufacturing and consumer goods companies are bound by sharia only through product compliance. To the extent that the literature reviewed indicates, this difference has not been examined as a factor shaping ISR disclosure.

Institutional Theory as an Analytical Lens: Coercive Pressure and Decoupling

This study draws on Institutional Theory (DiMaggio & Powell, 1983) as an interpretive lens for reading the relationship between halal regulation and corporate reporting. In this perspective, regulation is a coercive pressure to which organizations respond to secure legitimacy, while established reporting standards and national reporting rules can serve as additional institutional references that shape how disclosures are produced. The JPH regime can be read as a form of coercive pressure directed at technical product compliance, whereas GRI, the SDGs, and POJK 51 are widely recognized as reference points for sustainability reporting. ISR, by contrast, has not been formally adopted as a reporting standard by an authority in Indonesia.

A central point of the institutional literature is that conformity to external demands does not necessarily imply a change in underlying values or practices. Meyer and Rowan (1977) describe decoupling as the separation of formal structures, adopted for legitimacy, from actual activities and Risi et al. (2023) discuss how institutional research on corporate social responsibility has often overlooked the role of values in such responses. In the ISR context, Warno et al. (2025) show that formal compliance with ISR does not automatically reflect Islamic values in substance, using *maqashid sharia* as a normative framework to evaluate the depth of reporting.

Institutional Theory is used here to help interpret possible differences between the scope of regulation and the framing of corporate disclosure. It is not used to test or establish that regulatory scope causes a particular framing. Because the data are public documents, the analysis can speak to patterns at the level of reporting, not to

organizational practice or to the internal reasons behind companies' reporting choices, which would require interviews with reporting decision-makers. Maqashid sharia serves a distinct normative function: it provides the basis for interpreting the ISR dimensions in relation to the broader Islamic objectives set out above.

Synthesis: Research Position and the Gap Being Addressed

Previous research has examined halal certification, the reporting of halal certified companies, and ISR from different perspectives. Studies of halal certification focus on compliance with applicable provisions (Svinarky & Malau, 2020; Bachtiar, 2022; Hosen et al., 2022), research on halal reporting documents disclosure in a voluntary setting (Ramli et al., 2020, 2022), and studies of ISR in the halal sector treat that sector as a sampling frame (Budiandru, 2020; Husna et al., 2026), while institutional work on ISR concerns Islamic banking (Warno et al., 2025). To the extent of the literature reviewed, work that jointly maps the legal scope of the halal regime against ISR indicators and analyzes how halal-certified non-financial companies frame their disclosure remains limited.

Why link ISR to halal certification, and why does it matter? First, halal certification is now a mandatory mechanism administered and promoted by the state as a strategic instrument (BPJPH, 2025), and as its phases take effect, it reaches operators outside the scope of POJK 51/POJK.03/2017 (OJK, 2017). The boundary of its coverage, therefore, determines what a halal certificate can and cannot signal. Second, the concept of halal-toyyib suggests that the line between product halalness and wider business responsibility is not self-evident (Azmi et al., 2024), and ISR, unlike general frameworks such as GRI, expresses the Islamic conception of accountability in itemized form (Haniffa, 2002; Othman et al., 2009), which allows that line to be mapped. Third, the relevance of this mapping does not depend on a particular normative view: for those who think certification should reach broader accountability, it shows where coverage ends, and for those who think otherwise, it shows what must be carried by other rules or by firms' voluntary reporting. ISR serves as an analytical benchmark, not a certification requirement, and we do not argue that the JPH regime ought to regulate these dimensions.

To address this gap, this study develops the halal accountability gap, comprising a regulatory scope gap and a framing gap, assessed in a complementary manner without assuming a causal relationship between them.

Research Methods

Research Approach and Design

This study employs a socio-legal research approach with qualitative methods. This approach was chosen specifically because the research questions cannot be answered solely through textual analysis of regulation (law on the books), nor solely through observation of corporate practice without connecting it to the underlying legal design (Banakar & Travers, 2005). Socio-legal research enables this study to bridge both dimensions, examining how law is normatively formulated through doctrinal analysis, while also tracing how that law, or its absence in certain dimensions, is reflected in the corporate reporting patterns examined descriptively.

The use of document analysis in this study is positioned as a coherent extension of the socio-legal approach rather than a departure from it. Prior (2003) asserts that documents should be understood not merely as passive containers of content but as social artifacts produced within specific contexts and functioning within networks of action, shifting the analytical focus from what documents contain to how they are produced and how they function within their social setting. Within this framework, the sustainability reports of the three case companies are treated not as direct reflections of organizational practice but as artifacts produced within a specific institutional-pressure context. Institutional Theory (DiMaggio & Powell, 1983) is used as an interpretive lens for reading these documents. Accordingly, the JPH regime is read both as a legal text and as an institutional context against which corporate reports can be interpreted, without testing whether the regime causes particular reporting patterns.

Two analytical tracks are conducted in parallel yet interconnected through the same comparative framework, namely the six dimensions and 22 sub-indicators of Islamic Social Reporting (ISR) developed by Othman et al. (2009). The first track (doctrinal) maps the extent to which each ISR sub-indicator is accommodated within the legal design of the JPH regime, thereby yielding the regulatory scope gap. The second track (empirical) examines how three halal-certified companies report on the same dimensions and the terms in which they frame them, yielding the framing gap. ISR and the halal regime are compared because the study asks what a mandatory halal regime covers of Islamic corporate accountability, and a question of coverage requires an itemized reference against which coverage can be counted (the justification for using ISR is set out in the Literature Review). Using the same framework in both tracks allows the two components to be assessed on the same items and compared, without assuming that one causes the other.

Data and Unit of Analysis

The research data are drawn from two groups of documents. The first group consists of regulatory documents, including Law Number 33 of 2014 on Halal Product Assurance, as amended by Law Number 6 of 2023 (the JPH Law). These two instruments constitute the regime layer that establishes binding obligations for business operators, and they are the object of the doctrinal track. MUI fatwas and BPJPH technical standards are not analyzed, so the reported regulatory scope gap reflects only the statutory and government regulation layer; provisions in those other documents could address additional sub-indicators, and this is noted as a limitation. The second group consists of corporate reporting documents, namely the annual reports and sustainability reports for the 2025 reporting year of three selected halal-certified companies.

Companies were selected through purposive sampling based on three criteria: holding an active halal certificate; publishing an annual report and a sustainability report that are publicly accessible, which also determined feasibility, since the empirical track relies on documents the authors could access; and operating in different product categories subject to mandatory halal certification, namely food and beverage, lifestyle products, and medical products. One company was selected for each category: PT Indofood Sukses Makmur Tbk (food and beverage), PT Kino Indonesia Tbk (cosmetics and personal care, as lifestyle products), and PT Kalbe Farma Tbk (pharmaceutical, as medical products). Each case is taken as an illustration of reporting in its category, and the three cases are used as illustrative evidence, not for statistical generalization.

The selection carries a limitation that bears on interpretation. Because the companies are publicly listed and publish sustainability reports, they fall within the reach of reporting rules such as POJK 51, and their reporting may reflect those rules in addition to the halal regime. The cases, therefore, cannot show how operators outside the reach of other reporting rules, who are the main concern of the policy discussion, report. Broader generalization to the population of halal-certified companies lies beyond the claims advanced here, and studies with wider and more varied cases are needed.

Data Analysis Procedure

The analysis follows qualitative document analysis (Bowen, 2009), with directed content analysis (Hsieh & Shannon, 2005) in which ISR provides a predetermined coding frame. Coding for both tracks was performed manually by the second author. The analysis proceeds in three stages. Doctrinal mapping. The provisions of the JPH Law and Government Regulation Number 42 of 2024 were read and coded against the 22 ISR sub-indicators using three categories. "Full" applies where a provision explicitly and directly regulates the substance of the sub-indicator, for example, Articles 17 to 20 of the JPH Law on the halalness of raw materials. "Partial" applies where a provision intersects

with the substance of a sub-indicator but its scope or purpose is not fully aligned, for example, the halal label requirement, which touches on product information transparency but is limited to halal status. “None” applies when no provision in the documents examined addresses the sub-indicator. All 22 sub-indicators are retained in the count. Those that are specific to Islamic financial entities, such as the prohibition of riba or a Sharia Supervisory Board, are flagged in Table 1 and discussed accordingly in the Results. Because the coding was done by a single coder without an inter-coder test, the legal basis for each code is listed in Table 1 so that readers can verify it.

Empirical mapping. In the annual and sustainability reports of the three companies, an initial screening identifies whether each ISR dimension is present or absent (Table 2). Because large corporate reports address almost every standard social dimension at least once, textual presence alone cannot distinguish sharia-aware reporting from conventional reporting. Accordingly, the primary analysis focuses on framing analysis (Entman, 1993), examining the reporting framework invoked for each dimension, namely GRI, SDGs, POJK 51, or an explicit sharia framework. A subsequent value-oriented interpretation examines whether the substance of the reported information, even without an explicit reference to ISR, corresponds to ISR items consistent with maqashid sharia concepts such as *maslahah*, *‘adalah*, or *mas’uliyah*. This interpretation concerns the content of the reports rather than the companies’ intentions.

Gap Analysis. The findings from both analytical tracks are compared item by item to identify sub-indicators that are neither covered by the regulatory framework nor framed in Islamic terms in corporate reporting, which the study conceptualizes as the missing core of halal accountability. The comparison also identifies sub-indicators that are not regulated but are nonetheless substantively reported without an explicit sharia framework.

Maqashid sharia is used as a normative reference for interpreting the ISR dimensions, as set out in the Literature Review. It is not applied as a separate coding or assessment step.

Results and Discussion

Regulatory Scope Gap: The Legal Design of the JPH Regime Against ISR

Analysis of Law Number 33 of 2014 on Halal Product Assurance (the JPH Law), as amended by Law Number 6 of 2023, and Government Regulation Number 42 of 2024 as its implementing regulation, reveals that the legal design of JPH is built upon three main pillars that are mutually integrated, namely the establishment of halal standards, the certification mechanism, and law enforcement. These three pillars consistently orient

toward a single objective, which is to give the public certainty about the halalness of the products they consume and use (Articleicle 3 of the JPH Law).

In the first pillar, the JPH Law establishes halal standards that encompass the entire production chain. Articleicles 17 through 20 regulate the halalness of materials, including those derived from animals, plants, microbes, and those produced through chemical, biological, or genetic engineering processes. Articleicles 21 and 22 regulate the halal production process (PPH), which Articleicle 1(3) defines as covering the provision of materials, processing, storage, packaging, distribution, sales, and presentation; they require that the locations, places, and equipment of the PPH be separated from those used for non-halal products, kept clean, and free of najis and non- halal materials. Articleicles 24 and 25 further oblige business actors to keep halal and non-halal facilities separate, and Government Regulation Number 42 of 2024 elaborates these requirements for the locations, places, and equipment of the PPH (Chapter III).

In the second pillar, the JPH Law constructs a certification mechanism involving three main institutions in sequence, namely BPJPH as the administrative organizer, the Halal Inspection Body (LPH) as the technical audit implementer, and MUI as the halal fatwa determination authority. This process begins with the submission of an application by the business actor, followed by the designation of an LPH by BPJPH, halal auditing by LPH, a fatwa session by MUI, and the issuance of a halal certificate by BPJPH (Articleicles 29 to 35 of the JPH Law). Sayekti (2014) notes that while this mechanism makes the JPH administration more organized, the process becomes lengthy and bureaucratic due to the number of institutions involved. In addition to the certification mechanism, business actors are also required to appoint an internal Halal Supervisor (Articleicles 24(c) and 28 of the JPH Law; Articleicles 57 to 65 of Government Regulation Number 42 of 2024), affix the halal label on products (Articleicle 25(a) and Articleicles 37 to 40 of the JPH Law; Articleicles 105 to 109 of Government Regulation Number 42 of 2024), and report any changes in material composition to BPJPH (Articleicle 25(e)). All of these obligations center on the technical aspects of product halalness and its production process.

In the third pillar, the JPH regime establishes a law enforcement mechanism through administrative and criminal sanctions. The JPH Law provides administrative sanctions for failing to separate halal and non-halal facilities (Articleicle 22), to meet the obligations of certificate holders (Articleicle 27), to affix the label correctly (Articleicle 41), and to register imported products (Articleicle 48), and criminal sanctions for failing to maintain the halalness of certified products (Articleicle 56) and for breaching the confidentiality of formulas (Articleicle 57).

Overall, the three pillars of JPH legal design operate within a single dimension, namely, product halalness and its production process. Hosen et al. (2022) critically note that amendments to the JPH Law through the Job Creation Law tend to further reinforce

the technical and economic orientation of this regulation, while more substantive Islamic values are increasingly marginalized. Within the limits of its purpose as a consumer protection instrument, the regime has established a compliance standard that is verified, systematic, and subject to state oversight (BPJPH, 2025). The 2024 regulation strengthens this oversight further, requiring a consistency examination of the implementation of the halal assurance system once every four years (Articleicle 52), but it adds no social or environmental provisions. The regime's coverage ends at the boundary of halal product status and does not extend to the broader dimensions of Islamic social accountability.

[Table 1](#) maps the legal design of the JPH regime against the six dimensions and 22 sub-indicators of ISR developed by Othman et al. (2009). The table makes the legal coverage countable item by item, using ISR as the common benchmark described in the Methods, and each code is traced to the provision on which it rests.

Based on [Table 1](#), of the 22 sub-indicators, 4 are fully accommodated: three in the products and services dimension (halalness of raw materials, production process, and storage and distribution) and one, the Halal Supervisor, in the governance dimension. Four are partially accommodated (product safety and quality, product information transparency, employee training, and production waste management), and 14 are not accommodated. The regulatory scope gap, defined as the proportion of sub-indicators that the regime does not cover or covers only partially, is therefore 18 of 22. By dimension, products and services are the most accommodated. Society, finance, and investment receive no coverage. The environment dimension is touched only through waste handling requirements for halal slaughterhouses, and the employee and governance dimensions are touched only at points tied to halal assurance, namely the training and role of the Halal Supervisor.

Not all ISR indicators are directly applicable to all halal-certified companies. Halalness of investment activities, the prohibition of *riba*, and the Sharia Supervisory Board are contextual in nature and more relevant to Islamic financial entities than to manufacturing or other non-financial business actors. All 22 sub-indicators are nevertheless retained in the count, and the result is stable under alternative readings. Excluding the three contextual indicators, 15 of the remaining 19 are uncovered or only partially covered. Under the most lenient reading, in which partially accommodated sub-indicators are treated as covered, 14 of 22 remain uncovered, or 11 of 19 when the contextual indicators are excluded. Beyond these contextual indicators, several sub-indicators sit close to what the concept of *toyyib* associates with halal, namely quality, safety, and ethical conduct, including the fair treatment of workers and sustainable practices (Azmi et al., 2024), product information transparency, employee safety and welfare, production waste management, and transparent governance. These are either

not accommodated or only partially accommodated in the current JPH legal design, and this study treats them as the core of the regulatory scope gap.

Table 1

Mapping of Islamic Social Reporting (ISR) Dimensions Against the Scope of Halal Product Assurance (JPH) Regulations

ISR Dimension	ISR Sub Indicator	JPH Regulation Coverage	Notes
Finance & Investment	Halalness of investment activities	None	Not regulated in JPH; more relevant for financial entities
	Corporate zakat, infaq, sadaqah	None	No corporate zakat obligation in JPH
Products & Services	Anti-riba policy	None	Outside the scope of JPH
	Halalness of raw materials	Full	Articleicles 17-20 of the JPH Law
	Halalness production process	Full	JPH Law, Articleicles. 21-22, 24(b), 25(c); GR 42/2024, Chapter III
	Halalness of storage and distribution	Full	Articleicle 21 (1), 24(b), 25(c) of the JPH Law
	Product safety and quality	Partiall	JPH Law, Articleicle. 3(a); GR 42/2024, 162(1)-(2): medicines, biological products, and medical devices must meet safety, efficacy, and quality requirements set elsewhere; no general quality standard
	Product information transparency	Partiall	JPH Law, Articleicles. 25(a), 26(2), 37-40; GR 42/2024, 105-109: label limited to logo and certificate number
Employees	Fair wages	None	Not regulated in JPH
	Occupational safety and health	None	Outside the scope of JPH
	Employee training	Partial	GR 42/2024, Articleicles. 60(2), 61-63: training and competency certification of Halal Supervisors only
Community	Employee welfare	None	No specific provisions in JPH
	Donations and social activities	None	Not regulated in JPH
	Community economic empowerment	None	Not regulated in JPH
Environment	Community education programs	None	Not regulated in JPH
	Production waste management	Partial	GR 42/2024, Articleicles. 7(d), 8(h): waste handling facilities

ISR Dimension	ISR Sub Indicator	JPH Regulation Coverage	Notes
Governance			separate from non halal slaughterhouses; limited to slaughter facilities and aimed at halal segregation, not environmental management
	Energy efficiency	None	Not a focus in JPH
	Environmental protection	None	Not regulated in JPH
	Halal Supervisor	Full	JPH Law, Articleicles. 24(c), 28; GR 42/2024, Articleicles. 50(c), 57-65
	Reporting transparency	None	Reporting duties cover changes in materials or PPH to BPJPH (JPH Law, Article. 25(e); GR 42/2024, Article. 51(e)) and the Halal Supervisor's supervisory report (Article. 59(1)(f)); no social or sustainability reporting
	Anti corruption policy	None	Not regulated in JPH
	Sharia Supervisory Board	None	More relevant for Islamic financial institutions

Source: compiled by the authors from Law Number 33 of 2014 as amended by Law Number 6 of 2023, Government Regulation Number 42 of 2024, and the ISR framework (Othman et al., 2009).

The regulatory scope gap should not be immediately understood as a regulatory implementation failure. Article 3 of the JPH Law states that the administration of JPH aims to provide comfort, security, safety, and certainty of halal product availability for the public, as well as to increase added value for business actors, and the Elucidation of Article 2(a) describes the principle of protection as aimed at protecting Muslim society. The coverage pattern in [Table 1](#) is consistent with these stated purposes; the JPH Law is framed as a consumer protection instrument rather than as a comprehensive sharia business standard. The limited coverage of Islamic social accountability dimensions can therefore be read as a feature of a design confined to consumer protection objectives. The question that follows is not whether JPH has failed to achieve its objectives, but whether a consumer protection orientation alone is sufficient to foster a sharia business ecosystem and the formation of a halal industrial area aligned with the principles of Islamic Social Reporting and the objectives of maqashid sharia.

These findings can be interpreted through Institutional Theory. DiMaggio and Powell (1983) describe regulation as a coercive pressure. Read in this way, the pressure generated by JPH is directed at technical compliance with halal product standards, and dimensions beyond its scope are left to voluntary reporting. Broader Islamic social

accountability within the maqashid sharia framework, encompassing the protection of life, intellect, lineage, and wealth of all stakeholders from consumers to surrounding communities, falls outside the dimensions the regime formally addresses. The regulatory scope gap is therefore best read as a feature of legal design rather than as an implementation problem. Because the analysis rests on the legal text, it describes what the design covers and does not test how the design affects corporate behavior.

Halal Accountability Gap: Cross-Company Findings

To examine the framing gap, this study analyzes the annual reports and sustainability reports of PT Indofood Sukses Makmur Tbk, PT Kalbe Farma Tbk, and PT Kino Indonesia Tbk, three halal-certified companies operating in the food and beverage, pharmaceutical, and personal care sectors. The analysis records whether each ISR dimension appears in the reports, which reference framework the reports use for it, and whether any dimension is framed in explicitly Islamic terms. The three cases are illustrative evidence and not a basis for generalization. A summary is presented in [Table 2](#).

Table 2

ISR Dimensions in the Reports of Three Halal Certified Companies: Presence and Reference Framework

ISR Dimension	PT Indofood Sukses Makmur Tbk	PT Kalbe Farma Tbk	PT Kino Indonesia Tbk
Finance & Investment	Zakat, infaq, sadaqah, and waqf not reported	Zakat, infaq, sadaqah, and waqf not reported	Zakat, infaq, sadaqah, and waqf not reported
Products & Services	Present; halal reported within "Product Safety, Quality, and Halal" as technical compliance	Present; halalness mentioned only as fulfillment of a certification requirement	Present; 100% halal certification of food products reported as a quantitative indicator
Employees Community	Present; GRI Present; SDGs/ESG (Socio-Economic Inclusion; Developing Our Communities)	Present; SDGs Present; SDGs (Goal 3, healthcare access)	Present; GRI Present; SDGs/ESG (community empowerment)
Environment	Present; GRI and POJK 51	Present; GRI and POJK 51	Present; GRI and POJK 51
Governance	Present; OJK requirements; no Sharia Supervisory Board	Present; OJK requirements; no Sharia Supervisory Board	Present; OJK requirements; no Sharia Supervisory Board
Explicit Islamic or ISR framing	None	None	None

Source: compiled by the authors from the annual and sustainability reports of the three companies 2025

Based on Table 2, the products and services, employee, community, environment, and governance dimensions are present in the reporting of all three companies, but none are framed through an explicit sharia framework, and the zakat-related items of the finance and investment dimension are not reported. The qualifications for each dimension are elaborated below.

Product and Services Dimension

All three companies report on product safety and quality in their sustainability reports. Indofood positions halal as part of its Product Safety, Quality, and Halal reporting, while Kino records the achievement of 100% halal certification for food products as a quantitative indicator. Kalbe Farma does not position halalness as a standalone reporting dimension and mentions it only as fulfillment of a certification requirement. This should be read against the phased schedule of the obligation that certification deadlines for pharmaceutical categories run from 2026 to 2034 (Government Regulation Number 42 of 2024, Article 161(1)), and early certification is permitted (Article 161(3)), so the report does not necessarily reflect a lack of attention to halal. Even in the dimension closest to the scope of JPH, halal appears in the reports as a regulatory compliance achievement rather than as an entry point toward broader Islamic social accountability. The pattern is most visible in Kalbe Farma, but is consistent with Indofood and Kino, which feature halal more prominently in quantitative terms, but also do not construct it as part of a more comprehensive sharia accountability framework.

Employee Dimension

All three companies report on employment aspects, covering occupational health and safety, training and development, and employee composition. This reporting rests entirely on conventional frameworks, namely GRI for Indofood and Kino, and SDGs for Kalbe Farma. None of the companies connects its employment policies to sharia principles, such as wage justice (*adalah*) or employee welfare from an Islamic perspective. The employee dimension is therefore reported, but it is not framed in Islamic terms.

Society Dimension

All three companies have documented community programs. Indofood reports its Socio-Economic Inclusion and Developing Our Communities programs, Kalbe Farma focuses on healthcare access programs aligned with SDG 3, and Kino reports community empowerment programs. These programs can be read as consistent with the Islamic principle of *maslahah* in promoting social welfare and reducing inequality. What matters from an ISR perspective, however, is not the quality of the programs but their framing.

None of the companies connects its social programs to Islamic values, the concept of *maslahah*, or the philanthropic dimensions of Islam, and *zakat*, *infaq*, *sadaqah*, and *waqf* are not reported. Social accountability in these reports remains oriented toward conventional frameworks based on SDGs and ESG.

Environmental Dimension

The environmental dimension is the most consistently reported by all three companies, with measurable quantitative data. Indofood reports on waste management, carbon emissions, energy efficiency, and water conservation. Kalbe Farma reports on emission reductions through renewable energy, and Kino reports on energy consumption intensity and greenhouse gas (GHG) emission reductions. These practices can be read as consistent with Islamic principles of environmental protection as part of *maslahah*. The environmental reporting of all three companies references the GRI framework and POJK 51, however, without connecting environmental responsibility to Islamic values.

Governance Dimension

All three companies report on corporate governance structures in accordance with OJK requirements, yet none has a Sharia Supervisory Board or a sharia value-based governance mechanism. This is understandable given that none of them is an Islamic financial entity, as flagged in [Table 1](#); the Sharia Supervisory Board indicator is contextual in nature. Nevertheless, the absence of a sharia value oversight mechanism among halal-certified companies remains an observation relevant to the broader context of Islamic accountability.

Cross Company Patterns

Across the three companies, a consistent pattern emerges in which sustainability reporting employs the same combination of frameworks, namely GRI Standards, SDGs, and POJK 51. The differences lie not in the frameworks used but in narrative emphasis; Indofood and Kino reference GRI as their primary framework, while Kalbe Farma foregrounds SDGs, though it still references GRI Standards and POJK. The pattern is consistent across the food, pharmaceutical, and personal care sectors, which suggests that it is not specific to one company, although three cases cannot establish a general pattern.

This tendency can be interpreted through Institutional Theory. GRI, SDGs, and POJK 51 are reporting references with well-established institutional recognition, through international standards acknowledged by investors and rating agencies and through the Financial Services Authority regulation that requires sustainability reporting from issuers and public companies, such as the three companies in this study (OJK, 2017). ISR,

by contrast, remains a voluntary disclosure framework in Indonesia (Indriawati, 2019). Under coercive and normative isomorphism, organizations may adopt the reporting frameworks that offer the broadest legitimacy and are most easily verified by external stakeholders, which GRI, SDGs, and POJK 51 provide more readily than ISR. Because all three companies are publicly listed, their reporting may also reflect the reach of POJK 51, as noted in the Methods. This interpretation operates at the level of reporting documents. The specific reasons behind each company's reporting choices would require interviews with reporting decision-makers and are an agenda for future research.

The pattern is consistent with decoupling (Meyer & Rowan, 1977), in which formal halal certification obligations are reported as a compliance achievement, while social and environmental reporting runs through other frameworks disconnected from halal regulation. Decoupling in this sense need not be understood as strategic calculation or performative compliance. As the discussion of the five dimensions shows, the reports describe practices that can be read as consistent with *maslahah* across the employee, society, and environment dimensions. What is identified as a gap is not the absence of reported substance, but the absence of explicit Islamic framing of that substance and of a regulatory instrument connecting the two.

The pattern is most evident in the environmental dimension, which is the most consistently and maturely reported, with measurable data on emissions, energy, and waste, even though the JPH regime touches it only marginally (Table 1). This appears counterintuitive at first glance: the dimension least touched by halal regulation is the most maturely reported, while the dimension at the core of the regime, product halalness, is the least framed as part of broader accountability. This is consistent with a reading in which the maturity of reporting on a dimension tracks other institutional references, such as GRI and POJK 51, more closely than the presence of halal regulation. In the reports analyzed, other reporting frameworks appear more prominent than the halal regime.

The framing gap is therefore present in all three illustrative cases: none of the reports frames any dimension through an explicit sharia framework, although the dimensions are reported through conventional frameworks. Together with the regulatory scope gap, this illustrates the halal accountability gap as a gap in coverage and in framing, not in the substance reported. The two components were assessed separately, and no causal relationship between them is assumed.

Policy Implications for Islamic Economic Regulation Development

The findings carry implications for the development of Islamic economic regulation in Indonesia. As established in the preceding discussion, ISR provides an analytical

benchmark for identifying dimensions of Islamic social accountability that extend beyond the formal scope of halal certification, while the JPH regime offers an existing institutional framework through which broader accountability practices could potentially be encouraged. The following propositions are offered for further consideration and testing, not as findings about the causal effects of law. The legal analysis maps regulatory coverage, while the three company cases provide illustrative evidence of reporting practices. Because all three companies disclose activities that can be interpreted as consistent with ISR values, albeit without explicit Islamic framing, the propositions focus on strengthening the accountability orientation of existing reporting practices rather than introducing entirely new obligations.

Proposition 1: use the coverage map to reconsider the scope of the regime. The 18 of 22 sub-indicators that [Table 1](#) identifies as uncovered or only partially covered provide BPJPH with a starting point for considering whether to expand the scope of JPH or issue guidance addressing the regulatory scope gap identified above. Such consideration could extend beyond product halalness, which may be related to the protection of life and wealth, toward other objectives of maqashid sharia. Indicators specific to Islamic financial entities would not be appropriate for such an extension. The appropriate instrument, whether regulatory revision, guidance, or another measure, requires a separate policy study involving BPJPH and relevant stakeholders and is therefore left for future research.

Proposition 2: Consider the existing certification channel. As discussed in the Literature Review, halal certification is a potential institutional channel for encouraging broader Islamic social accountability, not because certification itself guarantees such accountability, but because BPJPH already administers certification, supervision, and enforcement (Articles 5, 6, and 49–50 of the JPH Law). As the certification phases take effect, this framework also reaches business operators beyond the scope of POJK 51. These existing institutional arrangements could provide a basis for exploring how BPJPH might promote broader accountability reporting without establishing an entirely new institutional channel. However, the companies examined in this study fall within the scope of POJK 51, so this proposition requires testing across a wider range of cases. The design of such a role lies beyond the scope of this exploratory study.

Islamic economic regulation could therefore be directed not only toward ensuring that products circulating in Indonesia meet halal standards, but also toward exploring ways to encourage reporting that reflects the values of justice, responsibility, transparency, and public welfare central to Islamic social accountability. The halal accountability gap, comprising regulatory scope and reporting framing, provides a conceptual starting point for examining this possibility without presuming that halal

certification and ISR are equivalent or that regulatory expansion would automatically change corporate reporting practices.

Conclusion

This study examines how far the Halal Product Assurance regime covers the dimensions of Islamic Social Reporting, and how halal certified companies frame their social and environmental reporting. The regime covers product halalness and its production processes and little else of the 22 ISR sub-indicators; 4 are fully and 4 partially accommodated, and 14 are not, a regulatory scope gap of 18 of 22 that holds under alternative readings, consistent with a design that frames JPH as a consumer protection instrument rather than a comprehensive sharia business standard. The reports of the three illustrative cases present their social and environmental dimensions through GRI, SDGs, and POJK 51, and none frames any dimension through an explicit sharia framework, a pattern consistent with decoupling, although the reports describe practices that can be read as consistent with ISR values. The halal accountability gap, therefore, lies in coverage and in framing, not in the substance reported, and the route from halal compliance to social accountability is not one that the current legal design itself maps.

This study contributes in three ways. Conceptually, it separates compliance-based assurance from accountability-based reporting through a two-component gap, assessed separately without assuming a causal relationship between the components. Methodologically, it offers an item-level mapping of a legal regime against ISR in which every code is traced to the provision on which it rests, so that the coverage of a regime can be counted and checked rather than asserted. For policy, the coverage map offers BPJPH a starting point for considering a wider scope or guidance, and the certification channel could support Islamic accountability reporting. These are propositions for testing, and this study does not argue that the JPH regime ought to regulate these dimensions: ISR serves as an analytical benchmark, not a certification requirement.

This study has limitations. The doctrinal track covers the statutory and government regulation layer only; MUI fatwas and BPJPH technical standards were not analyzed and may address further sub-indicators. The empirical track examines three cases and relies on public corporate documents, so it speaks to what reports say and not to organizational practice or the reasons behind reporting choices; the cases are publicly listed and therefore within the reach of POJK 51, which limits what they show about operators outside that reach; and the coding was carried out manually by a single coder. Future research can extend the doctrinal analysis to fatwas and technical standards, expand and diversify the cases, including operators not covered by POJK 51, add interviews with reporting decision makers and regulators, test the propositions and

examine the regulatory incentives for Islamic accountability reporting among halal certified companies; and develop a more inclusive and contextual ISR framework for non-financial companies in the halal industry ecosystem.

Authors' Declaration

The authors made substantial contributions to the conception and design of the study. Millaturrofi'ah conceived and designed the study, conducted the data collection and analysis, and wrote the original draft of the manuscript. Tedi Kholiludin and Ghufon Hamzah supervised the research and reviewed and edited the manuscript. Muhammad Labib Fahmi Arif and Dhea Savana Quratul Ain contributed through conceptual discussion and critical review of the manuscript. All authors read and approved the final manuscript. This article is derived from the first author's final project.

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