
Interplay of Amanah and Maslahah in Food-Industry Operations Management: A Document-Based Comparative Case Study of PT Yakult Indonesia Persada and PT Alpen Food Industry (Aice)

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ABSTRACT

Food and beverage manufacturing is the largest contributor to Indonesia's non-oil manufacturing GDP, yet little is known about how large, privately held food manufacturers translate operations management and halal assurance into practice. This study compares PT Yakult Indonesia Persada, a fermented-milk producer, with PT Alpen Food Industry (Aice), an ice-cream producer, and interprets their practices through the Islamic ethical values of amanah, maslahah and 'adl. A qualitative comparative case design was applied, using document and content analysis of 21 verifiable public documents, supported by indicators computed only where commensurable data existed. Product perishability shapes process and distribution strategy: Yakult relies on dense branch and direct-selling networks, whereas Aice uses distributor–retail channels and exports. Yakult discloses its quality and food-safety certification history more explicitly, whereas Aice discloses more halal-related evidence, largely from older secondary sources. Yakult's installed capacity rose by 16.67% in 2018, while its average daily sales fell by 20.63% between 2021 and 2025. Core indicators such as capacity utilisation and defect rate could not be computed because neither firm publishes internal data. The study extends halal supply chain research to large closed firms and calls for standardised public disclosure of halal certification status.

Keywords: Amanah; Document Analysis; Halal Supply Chain; Maslahah; Operations Management.

INTRODUCTION

The manufacturing sector remains the largest contributor to Indonesia's gross domestic product (GDP), accounting for 18.98% of national output in 2024, and within it the food and beverage (F&B) subsector is dominant. Official statistics show that the F&B industry contributed 40.3% of non-oil manufacturing GDP in 2024, up from 39.1% in 2023 and 38.4% in 2022, grew by 6.15% year-on-year in the second quarter of 2025, and generated export earnings of USD 14.66 billion in the first four months of 2025 alone (D16–D18). An industry of this scale is sustained not only by market demand but also by the capability of firms to transform raw materials into safe, consistent and affordable products, which is the core concern of operations management (Heizer & Render, 2017). Classic operations research on food systems emphasises that perishability, cold-chain requirements and traceability make food supply chains structurally different from those of other manufactured goods (Ahumada & Villalobos, 2009; Akkerman et al., 2010; Aung & Chang, 2014).

In Indonesia, these operational demands are compounded by a mandatory halal assurance regime. Law Number 33 of 2014 on Halal Product Assurance, operationalised by Government Regulation Number 39 of 2021, requires food and beverage products circulating in Indonesia to be halal-certified, with the first compliance phase for these products taking effect on 17 October 2024 (Republic of Indonesia, 2014, 2021). Halal integrity therefore becomes an attribute that must be protected across sourcing, processing, storage and distribution rather than a label added at the end of production (Tieman et al., 2012; Soon et al., 2017). Consequently, operations management in Indonesian food firms is expected to be efficient and, at the same time, capable of guaranteeing halal status throughout the production system and the supply chain (Ali et al., 2017; Mohamed et al., 2021).

Research on halal supply chain management (HSCM) has grown considerably over the last decade. International reviews have conceptualised HSCM and its critical success factors (Ab Talib et al., 2015; Khan et al., 2018), mapped its sustainability and operations-research dimensions (Kurniawati & Cakravastia, 2023) and examined technology-enabled traceability (Rejeb et al., 2021). In the Indonesian context, Putri et al. (2024) mapped the development of HSCM research and found that it clusters around supply chain integration, halal lifestyle and halal logistics, yet remains largely conceptual or survey-based. Fathoni et al. (2025) identified the barriers that limit access to halal certification among Indonesian micro and small enterprises and prioritised strategies to overcome them, and Firdaus and Safitri (2023) showed that halal knowledge affects HSCM adoption and business performance among food micro, small and medium enterprises (MSMEs) in Bekasi. These studies consistently focus on MSMEs and do not address large national-scale manufacturers, whose data are harder to access because they are privately held.

A parallel stream of literature connects operations with Islamic business ethics. *Amanah* (trustworthiness) and *maslahah* (public benefit) are central values in the Islamic ethical system, and Islamic ethics requires firms to balance their responsibilities towards customers, employees and society (Beekun & Badawi, 2005). The *maqasid al-shari'ah* framework, which protects religion, life, intellect, lineage and wealth, has been used to evaluate whether business and financial practices serve genuine public welfare (Laldin & Furqani, 2013; Sulaeman et al., 2025). Although halal branding and consumer trust have been widely discussed (Wilson & Liu, 2010), few studies explicitly link documented operational practices of large food manufacturers—such as food-safety certification, capacity decisions and distribution design—to these ethical values.

Our search identified no accredited article that compares the operations management practices and Islamic ethical dimensions of two large, closed (non-listed) food manufacturers through document analysis. The gap is not merely topical; it is also methodological. Closed firms publish neither annual reports nor sustainability reports, so researchers who study them risk either overstating the evidence or constructing indicators from incompatible figures. This study addresses the gap by comparing PT Yakult Indonesia Persada (Yakult), which produces a chilled probiotic drink, with PT Alpen Food Industry (Aice), which produces frozen ice cream. Both are foreign-invested, nationally distributed and subject to strict quality, food-safety and halal requirements, yet their products differ sharply in perishability. Accordingly, the study addresses three questions: (1) how do the two firms differ in process, quality, halal assurance and distribution practices as documented in public sources; (2) which operational indicators can be validly computed from publicly available data; and (3) how can the documented practices be interpreted through the values of *amanah*, *maslahah* and *'adl* (justice)?

METHODS OF RESEARCH

This study adopted a qualitative approach with a comparative case study design (Eisenhardt, 1989; Yin, 2018). A comparative design was chosen because the aim was to understand and contrast operations management phenomena in two distinct entities operating in the same setting, namely the Indonesian food industry under the mandatory halal assurance regime. No interviews or field observations were conducted. Both firms are closed companies that do not publish annual or sustainability reports, and access to internal operational records was not available. Data were therefore collected through documentation and analysed with document analysis and qualitative content analysis, which are appropriate when the phenomenon is traceable through written records produced independently of the researcher (Bowen, 2009; Elo & Kyngäs, 2008).

Documents were classified by source tier. Primary sources comprised the official website of PT Yakult Indonesia Persada, press releases of Yakult Honsha Co., Ltd. (the Japanese principal), and official statistics of Statistics Indonesia (BPS) and the Ministry of Industry. Secondary sources comprised reputable business media reports that directly quoted company management. Tertiary sources, namely undergraduate and graduate theses in university repositories, were used only as pointers to earlier primary information and were never treated as the sole basis for a claim without a stated caveat. The resulting corpus of 21 documents, coded D1–D21, is listed in Table 1. The document codes are cited in the text wherever a document supplies empirical data, while the academic literature is cited in APA format.

Analysis followed six stages, as shown in Figure 1. First, documents relevant to the operations of both firms and to the industrial context were identified and collected. Second, each document was verified for traceability, date and consistency with more primary sources. Third, the data were coded into nine *a priori* themes: company profile, production process, capacity and volume, quality control and food safety, raw materials, supply chain, distribution, halal certification and practices related to Islamic business ethics. Fourth, the two cases were compared theme by theme. Fifth, simple quantitative indicators were computed only when both the numerator and the denominator were available from verifiable sources and referred to commensurable periods and units. Sixth, the findings were interpreted through operations management theory and the Islamic ethical values described above, and conclusions were restricted to what the documents could support.

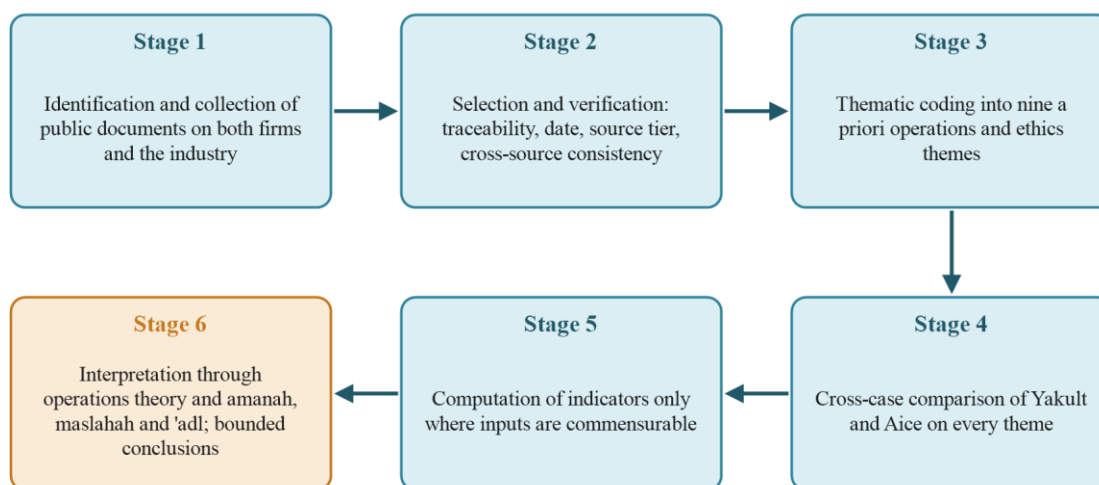


Figure 1. Research Procedure of the Document-Based Comparative Case Study
(Source: *Developed by the authors (2026)*)

Where the documents reported apparently conflicting figures, these were not treated as contradictions requiring a choice. For instance, Yakult’s installed capacity was reported as 7.2 million bottles per day in early 2018 and 8.4 million bottles per day in late 2018, both quoting company management (D6, D7). These figures were read as a time series and reported with their dates. Likewise, installed capacity and average daily sales volume were kept strictly separate because they measure different constructs and cannot be substituted for one another. Credibility was strengthened through source triangulation, an explicit audit trail of every figure used (Table 1), and a transparent statement of which indicators could not be computed.

Table 1. Documentary Corpus Analysed in the Study

Code	Document and source tier	Date	Key data extracted
D1	Yakult Indonesia Persada, “Company Journey”, corporate website (primary)	n.d.; accessed Sept. 2026	Founded 2 February 1990, production from January 1991; plants in Sukabumi and Mojokerto; HACCP, ISO 9001:2000 and ISO 22000:2005 obtained 2005–2013
D2	Yakult Honsha Co., Ltd., press release “Sales of Yakult Light start in Indonesia” (primary)	1 Oct. 2022	Average daily sales in Indonesia in 2021: 7.32 million bottles
D3	Yakult Honsha Co., Ltd., press release “Yakult Indonesia to start selling Yakult Strawberry Flavor” (primary)	25 May 2026	Average daily sales in Indonesia in 2025: 5.81 million bottles
D4	Kontan.co.id, “Yakult Indonesia ekspansi produksi US\$25 juta” (secondary)	6 Nov. 2014	USD 25 million expansion of the Ngoro, Mojokerto plant

Code	Document and source tier	Date	Key data extracted
D5	Kontan.co.id, “Agenda Yakult menambah produksi” (secondary)	23 Mar. 2017	Shelf life of about 40 days; about 7,600 Yakult Lady direct sellers
D6	Kontan.co.id, “Yakult akan ekspansi, buka jaringan distribusi baru” (secondary)	10 Jan. 2018	Installed capacity 7.2 million bottles/day; 82 branches, planned 83–84
D7	Kontan.co.id, “Yakult Indonesia Persada terus ekspansi pabrik dan distribusi” (secondary)	17 Sept. 2018	Installed capacity 8.4 million bottles/day (Mojokerto 4.8; Sukabumi 3.6)
D8	Kontan.co.id, “Strategi Alpen Food mencuil pasar es krim lewat merek Aice” (secondary)	15 Jan. 2018	Strike by 664 workers in late 2017; mediation with the Bekasi Regency Manpower Office
D9	Kontan.co.id, “Aice sebut penjualan naik sebesar 15% di semester I-2020” (secondary)	5 July 2020	Management claim of 15% sales growth in the first half of 2020
D10	Kontan.co.id, “Aice resmi bangun pabrik es krim terbesar senilai US\$50 juta di Mojokerto” (secondary)	13 Feb. 2020	USD 50 million investment in the Mojokerto plant
D11	Kontan.co.id, “Bangun pabrik baru, Aice investasikan Rp500 miliar” (secondary)	5 July 2020	IDR 500 billion investment in the Sei Mangkei plant, North Sumatra
D12	Kontan.co.id MomsMoney, “Aice raih penghargaan Top Halal Brand 2023” (secondary)	2023	Top Halal Brand 2023 award (IHATEC Marketing Research)
D13	Republika.co.id, “Aice miliki pabrik es krim terluas se-Asia Tenggara” (secondary)	5 Oct. 2019	Exports to the Philippines and Vietnam from the Mojokerto plant
D14	Telkom University repository, undergraduate thesis, Chapter 1 (tertiary)	n.d.	Aice entry in November 2014; Aice Group founded May 2015 in Singapore; output of 103,000 t/year; distribution to 106 regions
D15	Universitas Multimedia Nusantara repository, thesis, Chapter 2 (tertiary)	n.d.	HACCP and BPOM supervision; halal certificate and Halal Assurance System grade A (2016–2018); Halal Award 2017
D16	Bisnis.com and Investortrust.id news reports, citing BPS (secondary)	Feb. and Aug. 2025	Manufacturing share of GDP 18.98% (2024); F&B growth 6.15% y-o-y (Q2 2025)
D17	Universitas Multimedia Nusantara repository, final project, citing BPS and Ministry of Industry (tertiary)	2025	F&B share of non-oil manufacturing GDP: 38.4% (2022), 39.1% (2023), 40.3% (2024)
D18	detikFinance, “Industri makanan & minuman RI sumbang ekspor Rp239 triliun” (secondary)	4 Aug. 2025	F&B exports January–April 2025: USD 14.66 billion (IDR 239.95 trillion)
D19	Universitas Islam Sumatera Utara repository, citing BPS (tertiary)	n.d.	F&B GDP at constant prices: IDR 775.10 trillion (2021); IDR 813.06 trillion (2022)
D20	Universitas Pembangunan Jaya repository, citing Ministry of Industry (tertiary)	n.d.	F&B exports 2023: USD 41.70 billion; F&B imports 2023: USD 16.49 billion

Code	Document and source tier	Date	Key data extracted
D21	IDN Financials, citing BPS (secondary)	15 Jan. 2024	Total Indonesian exports 2023: USD 258.82 billion

(Source: Compiled by the authors from public documents, 2026)

RESULTS AND DISCUSSION

The findings are organized around the themes that could be traced through public documents: company profile and process strategy, capacity and sales dynamics, quality management and halal assurance, supply chain and distribution, and the quantitative context of the industry. The ethical interpretation and the implications of the study are then discussed. Table 2 summarises the cross-case comparison on which the subsequent sections build.

Company Profile, Process Strategy, and Production Facilities

Both firms share a basic institutional profile: they are foreign-invested, closed companies and are therefore not subject to the disclosure obligations of listed firms. Yakult was established on 2 February 1990 as a wholly foreign-owned company under licence from Yakult Honsha Co., Ltd. and began production in January 1991; it now operates two plants, in Cicurug, Sukabumi (West Java), and in Ngoro, Mojokerto (East Java), the latter in operation since 2014 (D1, D4). Aice entered Indonesia in November 2014 through PT Alpen Food Industry and is part of Aice Group Holdings Pte Ltd, established in Singapore in May 2015 (D14). Aice operates three plants, in Cikarang/Bekasi (West Java), Ngoro, Mojokerto (in operation since 2020) and the Sei Mangkei Special Economic Zone (North Sumatra), backed by investments of USD 50 million and IDR 500 billion, respectively, for the latter two (D10, D11).

The most consequential difference lies in the product. Yakult is a liquid probiotic drink with a shelf life of about 40 days (D5), whereas Aice produces frozen desserts whose shelf life is considerably longer provided the cold chain is maintained. In Fisher's (1997) terms, a short-shelf-life functional product requires a supply chain designed around speed and frequent replenishment, whereas a frozen product with a stable cold chain allows buffer inventory and longer transport distances. As shown in the following sections, this single product attribute explains much of the divergence in the two firms' process and distribution decisions, which is consistent with the view that process, location and supply chain decisions must fit product and market characteristics (Heizer & Render, 2017).

Table 2. Cross-Case Comparison of Documented Operations Practices

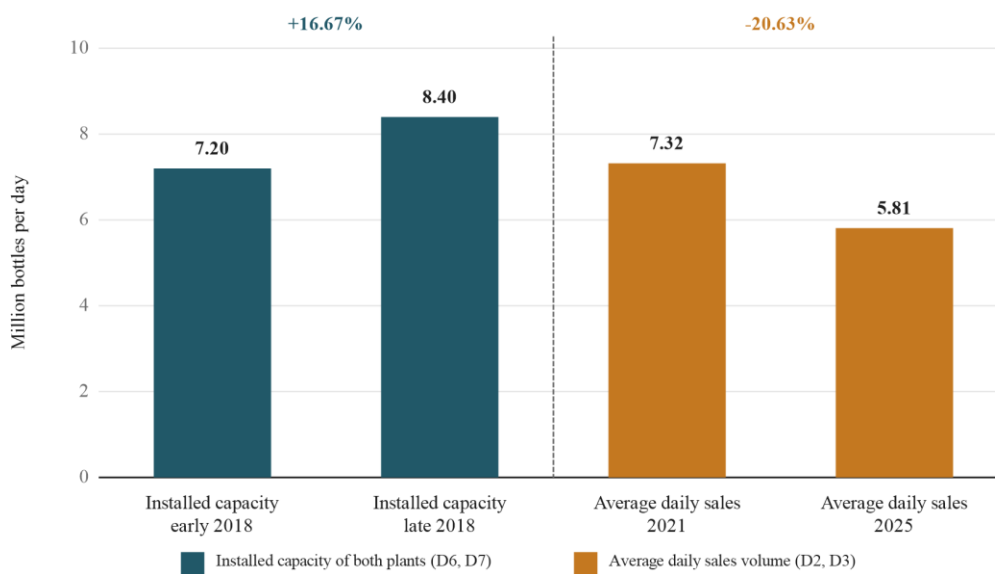
Dimension	PT Yakult Indonesia Persada	PT Alpen Food Industry (Aice)	Analytical reading
Ownership and disclosure	100% foreign investment under Yakult Honsha licence; closed company, no public annual report (D1)	Part of Aice Group Holdings (Singapore); closed company, no public annual report (D14)	Equal disclosure constraint; internal efficiency data unavailable for both
Product characteristics	Chilled probiotic drink; shelf life of about 40 days (D5)	Frozen ice cream; longer shelf life while the cold chain is maintained	Perishability drives process and distribution design

Dimension	PT Yakult Indonesia Persada	PT Alpen Food Industry (Aice)	Analytical reading
Production facilities	Two plants: Sukabumi and Mojokerto; USD 25 million Mojokerto expansion in 2014 (D1, D4)	Three plants: Bekasi, Mojokerto and Sei Mangkei; USD 50 million and IDR 500 billion investments (D10, D11)	Both expanded capacity eastwards and outside Java
Capacity and volume	7.2 to 8.4 million bottles/day installed capacity (2018); average daily sales of 7.32 (2021) and 5.81 (2025) million bottles (D2, D3, D6, D7)	Output of 103,000 t/year, year uncertain (D14); management claim of +15% sales in H1 2020 (D9)	Measures differ in unit, period and type; not commensurable across firms
Quality and food safety	HACCP, ISO 9001:2000 and ISO 22000:2005 obtained 2005–2013, disclosed on the official timeline (D1)	HACCP and BPOM supervision reported in a secondary source; year not stated (D15)	Yakult's quality history is more explicitly documented
Halal assurance	No explicit halal statement found in the primary source accessed	Halal certificate and HAS grade A (2016–2018); Halal Award 2017; Top Halal Brand 2023 (D12, D15)	Aice discloses halal evidence more actively, although partly dated
Distribution and market	82 branches (2018) and about 7,600 Yakult Lady direct sellers (2017); domestic focus (D5, D6)	Distributor–retail network in 106 regions; exports to the Philippines and Vietnam (D13, D14)	Responsive direct channel versus efficient indirect channel with exports
Labour relations	No reported labour dispute in the documents reviewed	Strike by 664 workers in late 2017, settled through formal mediation (D8)	Absence of reports is not evidence of absence

(Source: Processed from documents D1–D21, 2026)

Capacity and Sales Dynamics

Figure 2 separates two types of Yakult data that are frequently conflated. Installed capacity describes the maximum output of both plants and rose from 7.2 to 8.4 million bottles per day during 2018, with Mojokerto contributing 4.8 million and Sukabumi 3.6 million bottles (D6, D7). Average daily sales volume, reported by the principal in its press releases, describes realised sales rather than production and fell from 7.32 million bottles in 2021 to 5.81 million bottles in 2025 (D2, D3).



Different measures: the two series are not combined into a utilisation ratio.

Figure 2. Installed Capacity and Average Daily Sales of Yakult Indonesia
(Source: *Processed from D2, D3, D6 and D7 (2026)*)

The decline in sales volume cannot be interpreted directly as falling efficiency or capacity utilisation. The capacity figures date from 2018, whereas the sales figures refer to 2021 and 2025. It is unknown whether installed capacity changed after 2018, and sales volume is not identical to production volume because of inventory and returns. Dividing sales by capacity would therefore combine data from different periods and constructs and would produce a misleading utilisation ratio; the study deliberately refrains from doing so. For Aice, the only output figure available, 103,000 tonnes per year, is quoted in an undergraduate thesis that refers to the company website without a verifiable reference year (D14). It is therefore reported with caution and is not treated as current, and no cross-firm capacity ratio was computed because the two firms' figures differ in unit (bottles per day versus tonnes per year) and period.

Quality Management, Food Safety, and Halal Assurance

Yakult's official timeline explicitly discloses the acquisition of HACCP, ISO 9001:2000 and ISO 22000:2005 between 2005 and 2013 (D1). Such formal food-safety and quality management systems are widely regarded as the backbone of hazard control in food manufacturing and are adopted both for internal efficiency and for market legitimacy (Escanciano & Santos-Vijande, 2014; Fernando et al., 2014; Kotsanopoulos & Arvanitoyannis, 2017). A long, dated certification record also reflects the cumulative quality practices that have been associated with superior operational and business performance (Kaynak, 2003). For Aice, HACCP implementation and supervision by the National Agency of Drug and Food Control (BPOM) are reported only in a secondary thesis without precise dates (D15).

The pattern reverses for halal assurance. No explicit halal statement was found in the Yakult primary source accessed, whereas Aice has a richer documentary trail: a halal certificate and a Halal Assurance System (HAS) rated grade A by LPPOM MUI in 2016–2018, a Halal Award 2017 in the best

newcomer category, and the Top Halal Brand 2023 award (D12, D15). Much of this evidence is dated and secondary. The 2023 award indicates continued recognition of Aice's halal reputation but does not by itself prove the current certificate status, which could not be verified because the BPJPH database was not consulted for either firm. This asymmetry is a finding in itself. Each firm appears to publicise the operational dimension it regards as most relevant to its public image. This interpretation is consistent with the view that halal is increasingly managed as a brand and reputational asset (Wilson & Liu, 2010) and not solely as a compliance requirement.

From an HSCM perspective, halal integrity depends on controls across sourcing, production, storage and transport (Tieman, 2011; Tieman et al., 2012; Ali & Suleiman, 2018). Public documents, however, reveal certification outcomes rather than the underlying controls, such as segregation, traceability or supplier auditing. The evidence, therefore, supports conclusions about disclosure and recognition rather than about the internal robustness of either firm's halal control system.

Supply Chain and Distribution

Yakult's distribution combines 82 branch offices in 2018, with plans for 83–84, and a direct-selling network of about 7,600 female sales agents on bicycles, the Yakult Ladies, in 2017 (D5, D6). This design fits a short-shelf-life product that must reach consumers quickly and repeatedly; it corresponds to Fisher's (1997) responsive supply chain and illustrates why food distribution models must integrate quality decay into logistics decisions (Akkerman et al., 2010). Aice, by contrast, relies on a conventional distributor and retail network reaching 106 regions (D14) and exports to the Philippines and Vietnam from its Mojokerto plant (D13). The more explicit export orientation of Aice is plausibly related to the logistical tolerance of frozen products for cross-border shipment, which a chilled probiotic drink that must be consumed quickly does not share. Both firms have expanded capacity in East Java, and Aice has also expanded to North Sumatra, which suggests a location strategy aimed at shortening distances to eastern and non-Java markets.

Quantitative Indicators of the Industrial Context

Quantitative computation was used only as supporting evidence and only when inputs were commensurable. Table 3 presents the seven indicators that met this criterion and the standard firm-level indicators that did not. The real growth of the F&B industry was computed as the change in GDP at constant prices, that is, $(813.06 - 775.10) / 775.10 \times 100\% = 4.90\%$, which matches the figure stated in the same source and thus confirms data consistency (D19). The F&B share of national exports in 2023 was $41.70 / 258.82 \times 100\% = 16.11\%$, meaning that roughly one-sixth of Indonesia's export value came from this industry (D20, D21).

Table 3. Computed and Non-Computable Operational and Industry Indicators

Indicator	Inputs and formula	Result	Source	Interpretation
Real GDP growth of the F&B industry, 2021–2022	$(813.06 - 775.10) / 775.10 \times 100\%$	4.90%	D19	Matches the source; national, not firm-level
F&B share of national exports, 2023	$41.70 / 258.82 \times 100\%$	16.11%	D20, D21	About one-sixth of exports

Indicator	Inputs and formula	Result	Source	Interpretation
F&B trade balance, 2023	$41.70 - 16.49$ (USD billion)	USD 25.21 bn	D20	Surplus; verifies the source figure
F&B export–import coverage ratio, 2023	$41.70 / 16.49$	$2.53\times$	D20	Exports are 2.5 times imports
Change in Yakult installed capacity, 2018	$(8.4 - 7.2) / 7.2 \times 100\%$	16.67%	D6, D7	Capacity, not output or demand
Mojokerto share of Yakult capacity, late 2018	$4.8 / 8.4 \times 100\%$	57.14%	D7	Newer plant is the main capacity base
Change in Yakult average daily sales, 2021–2025	$(5.81 - 7.32) / 7.32 \times 100\%$; CAGR = $(5.81 / 7.32)^{(1/4)} - 1$	–20.63%; –5.61% p.a.	D2, D3	Sales, not production
Capacity utilisation, defect rate, productivity, inventory turnover and lead time (both firms)	Numerators and denominators not publicly available	n.c.	–	Not computable; no proxies were imputed

(Source: Processed by the authors, 2026; n.c. = not computable)

The F&B trade balance in 2023 was $41.70 - 16.49 = \text{USD } 25.21$ billion, identical to the surplus reported in the source, and exports covered imports 2.53 times (D20). At the firm level, Yakult’s installed capacity increased by 16.67% during 2018, and the new Mojokerto plant accounted for 57.14% of total capacity, evidence of an aggressive, eastward capacity expansion in the short term (D7). Yakult’s average daily sales fell by 20.63% between 2021 and 2025, equivalent to a compound decline of 5.61% per year (D2, D3). Because this figure concerns sales rather than output, it indicates a demand-side contraction or a change in product mix and says nothing directly about operational efficiency. The final row of Table 3 is as important as the computed rows. Almost all standard operations metrics are non-computable for both firms, and the study reports this explicitly rather than filling the gap with assumptions.

Operational Practices through the Lens of Amanah, Maslahah, and ‘Adl

Figure 3 synthesises the findings as a mind map that links the four operational domains and the disclosure constraint to the ethical lens. The ethical reading was applied cautiously, and values were attached only to practices for which documentary evidence exists. *Amanah* is reflected most clearly in Yakult’s long, dated record of quality and food-safety certification (D1), which can be read as a consistent fulfilment of the quality promise made to consumers over time. *Maslahah*, understood as protection of consumers’ welfare through safe and halal products, is more visible in Aice’s documentation of halal certification and recognition (D12, D15). This value also corresponds to *hifz al-nafs* (the protection of life) within the *maqasid al-shari‘ah*, which makes food safety a non-negotiable obligation (Laldin & Furqani, 2013; Sulaeman et al., 2025).

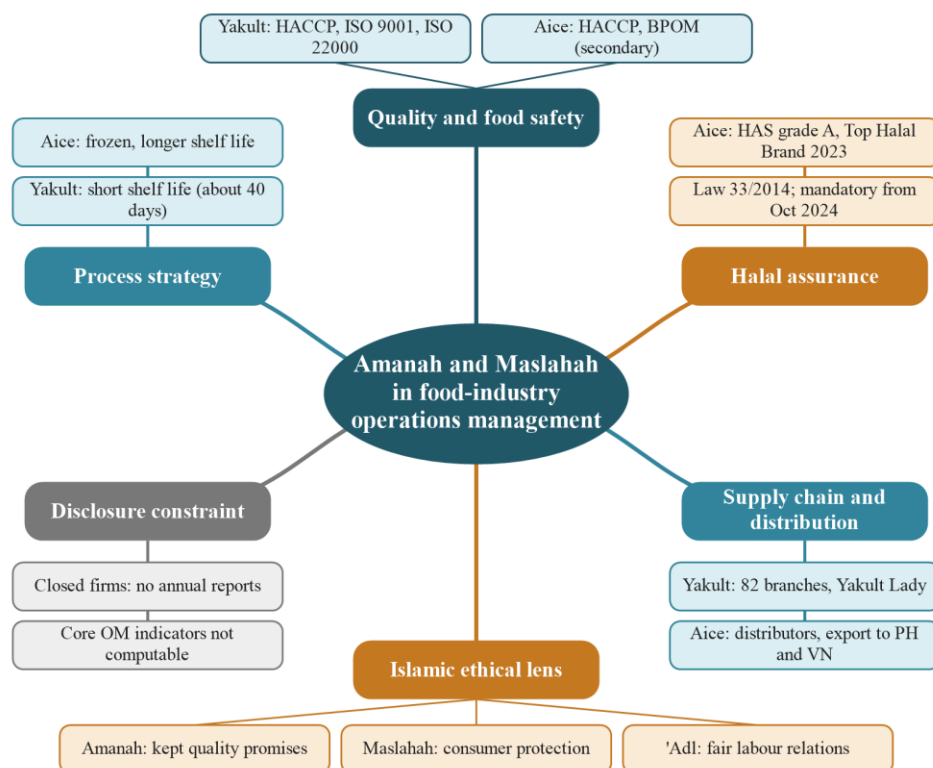


Figure 3. Mind Map of Operations Practices and the Islamic Ethical Lens
(Source: Synthesised by the authors from D1–D21 (2026))

The value of *'adl* (justice) broadens the analysis beyond the producer–consumer relationship. Aice experienced a strike by 664 workers in late 2017 over welfare and outsourcing status in production, which management reported had been resolved through mediation with the Bekasi Regency Manpower Office (D8). This finding is reported not to pass judgement on the firm but because Islamic business ethics requires balanced responsibility towards employees as well as customers (Beekun & Badawi, 2005). The existence of a formal settlement mechanism is noteworthy, although a document-based study cannot assess workers' satisfaction with the outcome. Conversely, the absence of similar reports for Yakult cannot be read as evidence of better labour relations, since it may simply reflect an absence of media coverage.

Taken together, the comparison shows that operations management in large food firms cannot be understood uniformly. Strategic decisions on process, quality and distribution are shaped by product characteristics, corporate history and the market position in which each firm builds its reputation. Yakult, with more than three decades of operation and a multinational principal, appears accustomed to documenting quality achievements historically. Aice, a newer entrant in the mid-2010s, appears to have needed to build Muslim consumers' trust more explicitly and thus foregrounded halal recognition. Through the lens of *maslahah*, proactively publicising halal credentials serves consumer welfare and, at the same time, market trust; in Islamic business ethics, these two aims are complementary rather than conflicting.

Theoretical and Practical Implications

Theoretically, this study extends HSCM and Islamic business-ethics research, which has concentrated on MSMEs (Fathoni et al., 2025; Firdaus & Safitri, 2023; Putri et al., 2024), to large closed manufacturers. It shows that product perishability is a key contingency linking operations strategy to the form in which halal and quality commitments are communicated. Methodologically, it offers a precedent for handling non-disclosed operational data: indicators are computed only from commensurable inputs, and the indicators that cannot be computed are reported explicitly. This practice guards against the spurious precision that arises when incompatible figures are combined.

Practically, the asymmetry between the disclosure of quality certification and the disclosure of halal certification suggests that the Halal Product Assurance Agency (BPJPH) could promote a uniform, continuously updated public registry of the halal certification status of large firms, so that such information is not known only through occasional news coverage. For the management of both firms, the findings highlight the value of updating public information on certification status, since much of the available evidence is several years old and may mislead consumers and researchers who rely on it without further verification.

Limitations and Future Research

Several limitations should be acknowledged. First, the study relied entirely on secondary documents and could not observe undocumented daily practices. Second, part of the evidence, particularly on Aice's halal certification and food-safety systems, is seven to ten years old. Third, standard operations indicators, including efficiency, defect rate, capacity utilisation, productivity, inventory turnover and lead time, could not be computed. Fourth, some data are unaudited management claims quoted by the media, such as Aice's 15% sales growth in the first half of 2020 (D9). Fifth, the BPJPH database was not consulted, so the halal information presented is partly historical. Future research should combine interviews with production and quality managers, plant visits, official certification data from BPJPH and LPPOM MUI, and, where permitted, internal production reports, so that the efficiency of halal-compliant operations can be assessed quantitatively.

CONCLUSION

This document-based comparison shows that PT Yakult Indonesia Persada and PT Alpen Food Industry translate the demands of operations management and halal assurance in different ways, largely because of product perishability, corporate history and market position. Yakult's chilled, short-shelf-life product is matched by a responsive branch and direct-selling network and by an explicit, long-standing record of quality and food-safety certification. Aice's frozen product allows a distributor-based network with exports, and the firm discloses its halal credentials more actively, although partly through dated sources. *Amanah* is reflected in the consistent maintenance of quality certification, *maslahah* in efforts to guarantee halal and safe products, and *'adl* in the need to treat labour relations as part of ethical operations. Yakult's capacity grew by 16.67% in 2018, while its average daily sales fell by 20.63% between 2021 and 2025. Most standard operations indicators, however, cannot be computed using publicly available data for either firm. The limited disclosure of closed firms is therefore a methodological reality that should be stated

openly rather than disguised with estimates.

DECLARATIONS

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