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Implementation of Profit Sharing System in Cattle Farming Business Reviewed from the Perspective of Matter (Case Study of Siarang-Arang Plantation Village)

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Abstract

The profit sharing system is a cooperation agreement between the capital owner and the capital manager, where the profit is divided according to the agreement. In the Siarang-arang plantation village, the practice of mudharabah is still carried out verbally and based on trust without a written agreement, which has the potential to cause usury and gharar. Therefore, this study aims to analyze how the profit sharing system is applied by cattle farms and whether it is in accordance with Islamic principles. In this study using qualitative research with collection techniques in the form of observation and interviews. So the results of this study that the Siarang-arang plantation village has implemented a profit-sharing system with a mudharabah contract that is in accordance with the basic principles of Islamic sharia. This strengthens both between the actors of the contract and maintains harmony between the local community.

Keywords: *Profit Sharing System, Cattle Farming, Maslahah, Community Empowerment.*

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INTRODUCTION

Mudharabah is a form of business partnership involving two parties in managing wealth. In this scheme, one party acts as a full fund provider, while the other party is responsible for managing the business. The profits obtained from the business are then divided between the two parties based on the proportions that have been agreed upon and stated in a written agreement. This agreement describes a cooperation mechanism in which there is synergy between the capital owner and the business actor. The capital owner provides financial resources, while the business actor contributes his expertise and energy in running the business. The distribution of business results is carried out proportionally according to the agreement that has been set at the beginning, reflecting the contribution of each party to the partnership.[1] (Budianto, 2022)

The profit-sharing system (mudharabah) according to the views of the scholars of the imams of the madhhab is expressed as follows: The Hanafi school of thought states that mudharabah is a form of agreement or agreement in carrying out a partnership or cooperation

[1] Budianto, E. W. H. (2022). Pemetaan Penelitian Akad Mudharabah Pada Lembaga Keuangan Syariah: Studi Bibliometrik Vosviewer Dan Literature Review. J-EBIS (Jurnal Ekonom

to obtain a profit with the origin of capital from one first party and work (effort) from the second party. The Maliki school also says that mudharabah is the transfer of a sum of money in advance made by the capital owner in the amount of money or funds determined by one person to another person who will run a business activity with the funds or money accompanied by compensation from the profits of his business. Then the Syafi'i school defines mudharabah as the owner of capital or funds gives money to an entrepreneur to be used in a trading business activity where a profit becomes a right or joint property between the two. And according to the Hambali school, mudharabah is a contract for the transfer of money or goods in a clear and certain amount to the person who runs it by getting a certain portion of the profit.

In the village of Perkebunan Siarang Arang, the practice of profit sharing in cattle farming still follows a tradition that has been passed down from generation to generation. The local community implements a cooperation system based on long-standing customs. In its implementation, the agreement between the capital owner and the business manager is only based on an oral agreement, without any written documents. This cooperation is generally carried out with people who are already known or have close relationships. The agreement does not include provisions regarding the time period, livestock maintenance costs, or terms and conditions for the end of the contract. This system is based on mutual trust between the two parties. However, this type of cooperation model is vulnerable to legal problems. Without a clear written agreement, there is a risk of practices that resemble usury or gharar. This has the potential to harm one of the parties in the activity claimed as profit sharing. Thus, although this system has become part of the community's tradition, there is a need to improve the legality and clarity aspects in the implementation of profit sharing cooperation in the cattle farming sector in the village. The purpose of this study is that the researcher wants to know more deeply how the implementation of the profit sharing system for cattle farming in the Siarang-Arang Plantation Village and provide an understanding to the village community whether the system is in accordance with mudharabah and the concept of Islam in general. From the description in the background above, the problem that will be discussed is how the implementation of the profit sharing system in cattle farming is monitored from the perspective of maslahah (case study of the Siarang-Arang Plantation Village).[2]

According to Berlian (2023), the provisions regarding sharia fintech in Indonesia have been regulated in DSN-MUI Fatwa No.117/DSN-MUI/II/2018, POJK No.13/POJK.02/2018, and POJK No.77/POJK.01/2016. The efficient, fast, and safe transaction process makes the danasyariah.id service increasingly in demand by customers. Danasyariah.id strives to minimize all possible risks, take benefits, and avoid harm, which are the most important things according to the concept or perspective of mashlahah mursalah. In this journal, researchers examine the concept of maslahah according to Ulama Malikiyah, one of the scholars who accepts maslahah mursalah as evidence in determining Islamic law. According to Eka Rahayuningsih (2021), who discusses halal product certification from the perspective of mashlahah mursalah. LPPOM MUI stipulates the provisions of the halal guarantee system through letter No: SK 13/Dir/LPPOM MUI/III/13 dated March 31, 2013. To meet the needs of the community and as the responsibility of the MUI (Indonesian Ulema Council) in protecting the community, a drug, food, and cosmetic assessment institution was established. According to Faqih El Wafa (2022), who discussed the implementation of zakat distribution with the al-qard al-hasan contract at the Yogyakarta branch of PKPU from the perspective of maqashid sharia, the distribution of zakat through the al-qard al-hasan contract as a loan for the poor is considered inappropriate. This is because the Islamic legal method used, namely

[2] AJUNA, Luqmanul Hakiem. Maslahah Mursalah Implementasinya Pada Transaksi Ekonomi. Asy Syar'iyyah: Jurnal Ilmu Syari'ah Dan Perbankan Islam, 2019, 4.2: 170-192.

al-masalih al-mursalah, is not entirely appropriate. The zakat should be their absolute ownership, not transferred to someone else. According to Sarah Sobrina Balqis (2023), in her analysis of the TikTok and Shopee Affiliate programs from a maslahah perspective. According to the study of maslahah mursalah, this online buying and selling provides many benefits, both for society and individuals, without violating the rules in the Qur'an, Sunnah of the Prophet, or Ijma. The TikTok Affiliate program can be categorized as maslahah dlaruriyah, which is a basic or primary benefit for humans. Thus, this program is included in the category of maslahah mursalah because it brings goodness and keeps away harm, such as poverty. And according to Fadhilah Sukur Indra (2021), in the discussion regarding the review of maslahah mursalah on cash waqf fund investment, Fadhilah stated that cash waqf investment management is carried out by allocating it to the real sector, such as school construction and waqf land projects. This shows that the maslahah generated from this investment provides real benefits for the community and can be felt directly by the community.[3]

RESEARCH METHODS

This research method uses a qualitative approach with a focus on case studies. Qualitative approaches allow researchers to understand social phenomena in depth, while case studies provide a specific context for analysis. In this study, researchers use traditional interview, direct observation, or documentation data collection techniques, but will focus on secondary data analysis and other relevant sources. First, Compiling findings based on the data analyzed, linking the results to practice, then linking them to Islamic principles or fiqh muamalah.[4]

Second, comparing existing practices in the Siarang-Arang Plantation Village by drawing a conclusion about the extent to which the implementation of the profit-sharing system is in accordance with Islamic principles. This study also uses content analysis techniques to evaluate information obtained from the literature, then identifying key themes that emerge from the data collected, such as profit-sharing practices, challenges faced by farmers, and community views on the system.

LITERATURE REVIEW

Pillars of Mudharabah

The mandatory elements in the mudharabah contract are absolute requirements that must be met in order for the agreement to be implemented. These elements are the main foundation for the realization of the contract. The absence of one element will result in the cancellation of the mudharabah agreement. The majority of scholars are of the opinion that there are five pillars in the mudharabah contract: First, The parties to the contract, consisting of the capital manager and the capital owner. Second, Assets invested as business capital. Third, Profits to be shared according to agreement. Fourth, Business activities carried out by the capital manager. Fifth, Statement of agreement between the two parties.

On the other hand, Imam Abu Hanifah is of the view that there is only one pillar of mudharabah, namely the statement of handover of capital and the agreemen.

Mudharabah Requirements

In addition to determining the pillars, scholars also determine several requirements that must be met when carrying out the mudharabah contract. These requirements include two main aspects: The first aspect relates to the parties involved in the mudharabah. They must meet the criteria, namely having legal capacity and being able to act as a representative. The ability to act as a representative is a consequence of delegation. authority of the capital owner to the business manager. It should be noted that faith or religion is not included in this requirement.

[3] Basri, R. (2019). Ushul Fikih 1 (asbudi). IAIN PAREPARE NUSANTARA PRESS.

[4] Nasri Katman, M., Maarif, S., Kara, M., Nur, M., & Putra, T. W. (2022). Analisis Sistem Bagi Hasil Paambi' Menggunakan Konsep Mudharabah Peternakan Sapi. Equilibrium: Jurnal Penelitian 19(02), 161–171. https://doi.org/10.25134/equi.v19i02.5883

A Muslim is allowed to cooperate with a dhimmi or other party. However, the Malikiyah group views that mudharabah cooperation between Muslims and dhimmi experts should be avoided, as long as it does not involve prohibited activities.

Maslahah

Maslahah comes from the word "shalaha," which means benefit or avoidance of damage. In Arabic, maslahah is interpreted as "an act that brings goodness to humans" .The word maslahah has been absorbed into the Indonesian language as maslahat, as well as the words manfaat and faedah. Meanwhile, the word mursalah linguistically means "cut off" or "detached. Therefore, Maslahah mursalah is an effort to determine the law based on the benefit (maslahah) which is not explicitly stated in the text or ijma', but the benefit is supported by the general principles of sharia in accordance with the intent of sharia.

RESULT AND DISCUSSION

Understanding Profit Sharing (Mudharabah) Mudârabah etymologically comes from the mufâ'alah form of the word "darb fî al-ard," which means "to walk on the face of the earth." The term mudârabah is better known among the people of Iraq (ahl al-'Irâq), while the people of Hijaz (ahl al-Hijâz) call it qirâ or muqârad}ah. Hanafiyah and Hanabilah scholars tend to use the term mudârabah, while Malikiyyah and Syafi'iyyah prefer the term qirâd. In terminology, mudârabah is an agreement in which the capital owner (rabb al-mâl/sâhîb al-mâl) hands over capital to a manager (mudârib) to be managed, with profits being shared according to mutual agreement, while losses are entirely borne by the capital owner, while the capital manager... (mudârib) does not bear any financial loss, except for the loss of his energy and efforts. This is a form of cooperation in which one party provides capital and the other party provides labor. (Aziz, 2022)

Wahbah Zuhaili in al-Fiqih al-Islam wa 'Adilluhu said that The definition of mudharabah is that the owner of the property (rabbul maal) gives the mudharib 'person who works or entrepreneur' a property so that he can manage it in business and it is divided between the two of them according to the conditions they make. (Aida Malan Sari, 2022).

Profit Sharing is a mechanism for managing funds in Islamic economics that involves sharing profits between capital owners (Shahibul Mal) and managers (Mudharib). The level of profit sharing is determined through an agreement between the two parties, which is expressed in the form of a profit sharing ratio. (Nurhidayah, 2020). According to An-tonio, in the article (Rahma, 2018) profit sharing is a system for managing funds in Islamic economics, namely the distribution of business results between capital owners (shahibul maal) and managers (Mudharib).

According to (Nasri Katman et al., 2022) Mudharabah is a cooperation agreement in the form of a business between capital owners (shahib al-maal) and capital managers (shahibul al-maal) in the fields of trade, industry, and others, where profits are divided based on mutual agreement, such as two, three, or four parts. In the study of Islamic economics, the concept of Mudharabah is based on a legal basis that includes the Qur'an, Sunnah, Ijma', and Qiyas.[5].6[6]

The second aspect is related to business capital, which must meet criteria such as being in the form of cash, measurable and known in amount, profit sharing is determined in the form of a percentage and capital is not a debt. By fulfilling these requirements, the mudharabah contract can be carried out legally and in accordance with applicable provisions.

[5] Affandi, M. Y. (n.d.). Fiqh Muamalah Dan Implementasinya Dalam Lembaga Keuangan Syari'ah (L. C. Design (ed.); Pertama). Logung Pustaka.

[6] Agustin, T. (2020). Kajian Hukum Ekonomi Syariah Terhadap Praktik Pemanfaatan Kebun Kopi Yang Digadaikan (Studi Kasus Di Desa Talang Lebar Kecamatan Pugung Kabupaten Tanggamus) (Doctoral dissertation, IAIN Metro).

According to Imam Al-Gazali, according to its origin, maslahah means something that brings benefits (profit) and keeps away harm (damage), but the essence of maslahah is: اَلْمُحَافَظَةُ عَلَى مَقْصُوْدِ الشَّرَعِ

Maintaining sharia objectives in establishing laws. (Umar Nyak Mukhsin, 2017) According to Abdul Wahab Khallaf Maslahah Mursale, namely everything that can bring or provide benefits but in which there is no firmness or legal doctrine to state it and there are also no arguments or texts that strengthen it. (support) or reject it. Therefore, the author concludes that Maslahah Murlah is what is considered good by reason, in line with the objectives of Sharia' in establishing laws but there are no Sharia guidelines that reject it.[7]

The practice of profit sharing in cattle farming in the Siarang-Arang Plantation Village illustrates a form of traditional cooperation that has long been part of the rural economic culture in Indonesia. This system involves two parties: the livestock owner and the farmer who acts as the manager. They share the profits based on a predetermined agreement. This study shows that the concept of profit sharing applied provides benefits to both parties, indicating a balance in the cooperation. (Agustin, 2020) Maslahah generally refers to the benefits or benefits obtained by humanity from a particular law or action. Imam Al-Ghazali categorizes maslahah into three types: First, Maslahah Dharuriyyah (Basic Needs) - which includes basic needs such as religion, life, reason, descendants, and property, Second, Maslahah Hajiyyah (Secondary Needs) - which includes needs that can ease difficulties in life, although not urgent, Third Maslahah Tahsiniyyah (Complementary Needs) - which includes things that beautify and improve life, such as ethics, politeness, and others.[8]

Maslahah Mursalah is a concept that refers to actions or policies that are not explicitly mentioned in the Quran or Hadith, but are accepted because they bring public benefit and do not conflict with sharia principles. Imam Al-Ghazali stated that the use of Maslahah Mursalah must always consider whether the action truly supports the goals of sharia, known as Maqasid al-Shariah. Maqasid al-Shariah includes protection of religion (din), soul (nafs), reason (aql), descendants (nasl), and property (mal). (Efendi and Fawzi, 2022).[9]

Based on the interview I conducted with Mr. Andika (35) as a cattle farmer (mudhorib) in the village of Perkebunan Siarang-arang, he said that in the implementation of the cattle profit sharing there was no written agreement, and it was only done verbally. This was done with mutual trust between the farmer and the owner of the cattle. And usually this is done with people close to him only. In addition, the cattle owner must also convey the purchase price of the livestock he bought transparently to the cattle farmer. This effort was made so that no party would be harmed in the cooperation.

Meanwhile, Mr. Giarmin (45) as the owner of the cattle (shohibul mal) explained "I entrust my livestock to the farmer on the basis of mutual trust, so I do not use a written agreement. And to convince the cattle farmer (mudhorib), I have previously informed him regarding the initial price of the cattle that will be entrusted to the farmer. I did this to avoid one party being harmed in this cooperation.

Then Mr. Paimun (53) as a livestock farmer (mudharib) explained that in the implementation of profit sharing for cattle, it is sufficient to do it verbally between the farmer and the owner who already trust each other. However, if they do not trust each other, then the farmer and the owner of the cattle must write an agreement on stamped paper. In addition, before the owner of the cattle (shohibul mal) handed over his cattle to me, he had told me the initial price of the cattle that he would entrust to me. So, that made me sure to establish

[7] Umar nyak Mukhsin. (2017). AL-MASHLAHAH AL-MURSALAH (Maizuddin (ed.); jundy mard). turats.
[8] Efendi, T. A. Y., & Fawzi, R. (2022). Analisis Maslahah Mursalah Menurut Imam Al Ghazali terhadap Penggunaan Rekening Bersama di Marketplace. Jurnal Riset Ekonomi Syariah, 2(1), 1-6.
[9] H. Darmawati. (2019). Ushul Fikih (I. Fahmi (ed.); Pertama). PRENADAMDIA GROUP.

cooperation with the owner of the cattle. Meanwhile, Mr. Yahya (47) as the owner of the cattle (shohibul mal) explained, "You entrust your cattle to the farmer because you already know each other well, so you trust me to entrust your cattle with a verbal agreement. However, if you are not very close, then you as the owner of the cattle will write a written agreement to the farmer. Then, before I hand over the cattle that I will give to the farmer, he must also know how much the cattle that will be raised to him will cost.

Therefore, the author concludes that in the practice of cattle profit sharing in the Siarang-Arang Plantation Village, the contract is carried out verbally based on trust. Although there is no written agreement, this verbal agreement is considered strong enough to form the basis for cooperation between livestock owners and managers. According to Imam Al-Ghazali, trust and justice in the contract are part of Maslahah Dharuriyyah, which plays an important role in maintaining social balance and preventing disputes. Trust as the basis of this contract can be considered a form of Maslahah because it maintains social harmony and avoids legal complications that may arise from rigid written contracts. In traditional societies, trust is a very important social asset and serves as the basis for all economic and social interactions. From the perspective of Maslahah, maintaining good relations between members of society and preventing conflict through verbal trust can be considered a step in accordance with the objectives of sharia, namely protecting harmony in the community (hifz al-ijtima'). In addition, transparency in stating the purchase price of cattle as initial capital is also an effort to ensure that no party is harmed in this cooperation. This is in line with the principle of justice which is one of the Maqasid al-Shariah. This transparency ensures that both parties have a clear understanding of each other's contributions, which is the essence of justice in Islam.10[10]

The capital in this cooperation is the livestock itself. Clarity of capital is important because it will be the basis for calculating the profits that will be shared in the future. According to the Maslahah Mursalah theory, clarity of capital is part of Maslahah Hajiyyah, which makes it easier to carry out cooperation and prevents disputes in the future.

From the perspective of Maqasid al-Shariah, clarity and justice in capital are very important to ensure that the rights of each party are protected. This is also to prevent actions that could harm one party, which would be contrary to the objectives of sharia in protecting property (hifz al-mal). With clear capital, both owners and managers have the same understanding of the initial value of the livestock which will be the basis for sharing the results, so that the potential for conflict can be minimized. The sales process in this cooperation involves active participation from both parties. They hold discussions to determine when the cattle will be sold and how the results will be divided. This participation is in line with the concept of Maslahah Murlah because it involves the principle of deliberation (syura) which is an important part of governance in Islam.

Imam Al-Ghazali emphasized the importance of shura as a tool to achieve benefit in society. With the participation of both parties in the sale, every decision taken will be fairer and reflect mutual interests. This is also in accordance with the objectives of sharia in maintaining justice and preventing unjust acts (hifz al-adl). Active participation in the sales process not only ensures that both parties feel ownership of the results of the collaboration, but also increases trust between them.

The profit-sharing system implemented in Siarang-Arang Plantation Village consists of two types: sharing of calves and sharing of profit percentage. Both reflect flexibility and fairness in cooperation, which is in line with the principle of Maslahah Mursalah. The

[10] Umam, S. (2022). Dinamika hubungan keluarga pernikahan sirri perspektif Maslahah Mursalah Wahbah Al-Zuhaili: Studi kasus di Kecamatan Limpung, Kabupaten Batang (Doctoral dissertation, Universitas Islam Negeri Maulana Malik Ibrahim).

distribution of calves allows managers to get real results from their efforts in caring for livestock, while owners are assured that their investment will return.

From a Maslahah perspective, this system allows for a balance between the rights and obligations of each party. This is in accordance with the principle of justice emphasized in Maqasid al-Shariah, where the rights of each party must be protected. This flexible profit-sharing system also shows that economic practices in society can develop along with social needs and conditions, as long as they do not conflict with sharia principles. Thus, this practice can be considered an implementation of Maslahah Hajiyyah, which provides convenience and flexibility in carrying out economic activities. Good cattle farming management is key to ensuring the success of this cooperation. The process of raising, feeding, and managing livestock health is carried out well by the manager. This shows that there is attention to efficiency and productivity, which is part of Maslahah Tahsiniyyah, namely needs that function to improve the quality of life and business results.11[11]

Imam Al-Ghazali would probably see that the effort to maximize the yield of cattle is in line with the objectives of the Shari'a to protect property (hifz al-mal) and ensure that available resources are used in the most effective manner. Efficiency in livestock management not only brings economic benefits to both parties, but also helps in maintaining animal welfare, which is a moral responsibility in Islam.12[12]

The absence of a time limit in this cooperation shows flexibility in the relationship between the owner and the manager. This allows the cooperation to continue as long as both parties feel mutually beneficial. This flexibility is one of the important elements in the concept of Maslahah Mursalah, because it provides room for adaptation according to changing conditions and needs. In the context of Maqasid al-Shari'ah, this flexibility helps in maintaining the continuity of cooperation that can provide sustainable benefits to both parties. This flexibility in the time of cooperation also reflects the principle of shura, where decisions are taken based on deliberation and mutual agreement. Thus, this flexibility does not only provide short-term benefits.

CONCLUSION

Based on the theory of Maslahah Mursalah according to Imam Al-Ghazali, it shows that this system is in accordance with the basic principles of Islamic sharia. The contract based on oral trust has succeeded in maintaining good relations and preventing conflict, in line with Maslahah Dharuriyyah. Clarity of capital and flexibility in the distribution of results show attention to justice, reflecting the values in Maqasid al-Shariah. Good livestock management, including careful maintenance and care, shows efficiency and productivity in accordance with the objectives of sharia to maximize the benefits of property. Flexibility in the time of cooperation allows this system to adapt to social and economic dynamics without violating the principles of sharia.

This profit-sharing system not only provides economic benefits to the individuals involved but also supports overall social welfare, making it an example of the effective implementation of Maslahah Mursalah. This practice shows how Islamic principles can be applied in a local context while maintaining the main objectives of sharia, namely justice, transparency, and balance. Overall, this cooperation strengthens Islamic values in the social and economic relations of society, in accordance with the teachings of Imam Al-Ghazali.

[11] AJUNA, Luqmanul Hakiem. Maslahah Mursalah Implementasinya Pada Transaksi Ekonomi. Asy Syar'iyyah: Jurnal Ilmu Syari'ah Dan Perbankan Islam, 2019, 4.2: 170-192.

[12] Hidayatullah, S. (2018). Maslahah Mursalah Menurut Al-Ghazali. Al-Mizan: Jurnal Hukum Dan Ekonomi Islam, 2(1), 115-163.

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