

## **Analysis of The Synergy Concept in Management of Tourism Potential Based on Syirkah Mudharabah**

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Submit: 27-09-2022; Review: 05-12-2022; Terbit: 20-12-2022

### ***Abstract***

This research is motivated by problems that become obstacles in developing the tourism sector. In this regard, the role of investors is needed in assisting in the management of tourism potential by synergizing with local governments. This study uses a normative research method with a statute legal approach to examine the rules governing tourism management in Indonesia, as well as the regulation of syirkah mudharabah; and a conceptual approach to examine the meaning of synergy, syirkah, and mudharabah akads. The results of the study explain that the form of synergy between local governments and investors in managing the tourism sector based on syirkah mudharabah includes 2 (two) forms, namely first, the synergy from the Local Government to investors in the form of providing information to investors regarding infrastructure or other needs that needed in managing tourism potential, reporting the results of coaching and mentoring of Pokdarwis, etc. second, the synergy carried out by investors to the Regional Government, in the form of providing funds following the RAB proposed by the regional government to investors, an investor can provide capital in the form of infrastructure needed by tourist objects.

***Keywords:*** *Sinergy; Syirkah Mudharaba; Tourism Management.*

### ***Abstrak***

Penelitian ini dilatarbelakangi oleh adanya permasalahan yang menjadi kendala dalam mengembangkan sektor pariwisata diantaranya kurangnya ketersediaan sarana dan prasarana seperti pelayanan transportasi wisata, hotel dan akomodasi, penataan interior dan pemeliharaan objek wisata, serta kualitas dan kuantitas tenaga kerja pada objek wisata, yang masih sangat terbatas. Terkait demikian, maka diperlukan peran investor yang dapat membantu pengelolaan potensi wisata dengan bersinergi bersama pemerintah daerah. Penelitian ini menggunakan metode penelitian normatif dengan pendekatan perundang-undangan untuk mengkaji aturan-aturan yang mengatur pengelolaan pariwisata di Indonesia, serta pengaturan syirkah mudharabah; dan pendekatan konseptual untuk mengkaji makna akad sinergi, syirkah, dan mudharabah. Hasil penelitian menjelaskan bahwa bentuk sinergi antara pemerintah daerah dengan investor dalam mengelola sektor pariwisata berbasis syirkah mudharabah meliputi 2 (dua) bentuk, yaitu pertama, sinergi yang dilakukan oleh Pemerintah Daerah kepada investor, berupa memberikan informasi kepada investor mengenai infrastruktur

atau kebutuhan lain yang diperlukan dalam mengelola potensi wisata, melaporkan hasil pembinaan dan pendampingan Kelompok Sadar Wisata (Pokdarwis) kepada investor, dll. Kedua, sinergi yang dilakukan investor kepada Pemerintah Daerah, dalam bentuk penyediaan dana mengikuti Rencana Anggaran Belanja (RAB) yang diajukan oleh pemerintah daerah kepada investor, investor dapat memberikan modal berupa infrastruktur yang dibutuhkan oleh objek wisata.

**Kata Kunci:** Sinergi; Pengelolaan Pariwisata; Syirkah Mudharaba.

## Introduction

The Corona Virus Disease 2019 pandemic (hereinafter abbreviated as covid-19) is still ongoing, even as of August 2022 there were 6,343,076 confirmed cases of covid-19 in Indonesia, and for the East Java Province many as 594,635 cases.<sup>1</sup> The Government has made efforts starting from the enforcement of physical distancing to prevent the spread of the coronavirus to Large-Scale Social Restrictions (hereinafter abbreviated as PSBB). PSBB is restrictions on certain activities of residents in an area suspected of being infected with covid-19, regulated in Article 1 point 1 of the Regulation of the Minister of Health of the Republic of Indonesia Number 9 of 2020 concerning Guidelines for Scaled Social Restrictions in the

Context of Accelerating the Handling of Corona Virus Disease (hereinafter referred to as Permenkes PSBB). Article 13 paragraph (1) of the PSBB Permenkes states that PSBB activities include holidays from schools and workplaces, restrictions on religious activities, social and cultural activities, modes of transportation, and activities in public places (tourist attractions).

The government issued a new policy in the form of Enforcement of Restrictions on Community Activities (hereinafter PPKM) by implementing an online (online) or Work From Home (WFO) system.<sup>2</sup> Policies in the form of PPKM then have an impact on the human life sector, one of which is the tourism

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<sup>1</sup> Kementerian Kesehatan, "Peta Sebaran," last modified 2022, <https://covid19.go.id/peta-sebaran>.

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<sup>2</sup> Fadilah Auliya and Firdaus, 2021, Analisis Dampak Covid-19 Pada Sektor Wisata Dan Perekonomian Desa Karangrejo, Dusun Dlopo, Kabupaten Kediri, *Jurnal Pengabdian Masyarakat*, 1 (2) : 70 –76.

sector, for example tourism in the Banyuwangi Regency, Situbondo Regency, Bondowoso Regency, and Jember Regency), which was initially crowded by the public or tourists, became deserted by visitors, even some tourist attractions had to be closed.<sup>3</sup>

According to data from the Culture and Tourism Office from the four regencies in the Ex- Besuki Residency, data on the number of tourist visits included: First, Banyuwangi Regency, in 2018 the number of domestic tourist visits was 656,850 people, International tourists were 80,469 people. In 2019 there was an increase of 703,131 domestic tourists, while 77,190 International tourists.<sup>4</sup> In 2020, entering the covid-19 period, with restrictions, the number of visits decreased significantly, namely the number of domestic tourist visits to 440,145

people, while international tourists were 11,707 people. One year later, where in 2021, the number of domestic tourist visits is 430,906 people, and international tourists will be 1,172.<sup>5</sup> Second, in Situbondo Regency, in 2018 the number of domestic tourist visits was 202,828 people while international tourists were 1,120, however, in 2019 the number of tourists experienced a significant increase, especially domestic tourists, namely 352,804, in contrast to foreign tourists, which amounted to with 770 people. This increase eventually declined into 2020, tourist attractions in Situbondo Regency had to be closed due to the increasing number of covid-19.<sup>6</sup> Third, in Bondowoso Regency, in 2018 the number of domestic and foreign tourist visits was 452,942 people, then in 2019, it increased to 503,459 people.<sup>7</sup> However, this

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<sup>3</sup> Bahri dan Wahyu, "Akibat Pandemi Covid-19, PAD Sektor Wisata Di Bondowoso Anjlok," *Times Indonesia*, last modified 2021, <https://www.timesindonesia.co.id/read/news/372320/akibat-pandemi-covid19-pad-sektor-wisata-di-bondowoso-anjlok>.

<sup>4</sup> Kabupaten Banyuwangi BPS, 2021, *Kabupaten Banyuwangi Dalam Angka: Banyuwangi Regency in Figures 2021*, CV. Anugerah Setia Abadi, vol. 1102001.35, p. 123

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<sup>5</sup> Badan Pusat Statistika Kabupaten Banyuwangi, 2021, *Kabupaten Banyuwangi Dalam Angka Banyuwangi Regency In Figures 2022*, Kabupaten Banyuwangi Dalam Angka Banyuwangi Regency In Figures 2022, p. 201

<sup>6</sup> Ibid.

<sup>7</sup> Salwa; Irwan; Ricky, "Peningkatan Jumlah Kunjungan Wisata Ke Bondowoso," *Bondowosotourism*, last modified 2020, accessed January 16, 2020,

increase did not last long because at the beginning of the 2020 covid-19 pandemic, the number of tourist visits to Bondowoso Regency was 62,384.<sup>8</sup> Fourth, Jember Regency also experienced a decrease in domestic tourist arrivals from 1.5 million people to 80,286 people, and international tourists from 5,620, to 254 people.<sup>9</sup>

The decrease in the number of tourist visits resulted in a decrease in Regional Original Revenue (PAD) and community income, especially for Micro, Small, and Medium Enterprises (MSMEs) around tourist attractions. Whereas the Ex- Besuki Residency area has various tourist attractions that have the potential to be developed, including: 1) Banyuwangi Regency has various potential tourist attractions such as Grand Watu Dodol Beach, Red Island, Alas Purwo National Park,

Grajagan Beach, Sukomade Turtle Hatchery, Ecotourism Bedul, Bangsring Underwater, Tabuhan Island, Blimbingsari Beach, Wedi Reng Beach, Green Bay, Lider Waterfall, Osing Kemiren Tourism Village, Alam Indah Lestari, Suruh Park, Umbul Bening, and others.<sup>10</sup> 2) Situbondo Regency, also has various tourist destinations such as Baluran National Park which is often called Africa van Java, Ecotourism in Blekok Village, Talempong Waterfall, Tampora Beach, White Sand Beach, Situbondo Adventure Samir, and others.<sup>11</sup> 3) Bondowoso Regency, there is Lombok Kulon Organic Tourism Village which is a village where most of its natural resources (such as rice, vegetables, and fresh fish) are organic based, besides that this village also has a variety of cultures and customs which are certainly an attraction for local and foreign tourists.<sup>12</sup> Other tours in Bondowoso Regency are

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<https://bondowosotourism.com/2020/01/16/peningkatan-jumlah-kunjungan-wisata-ke-bondowoso/>.

<sup>8</sup> *Ibid.*

<sup>9</sup> Oryza A. Wirawan, "Pariwisata, Program Unggulan APBD Jember 2022," *Beritajatim.Com*, last modified 2021, accessed November 9, 2021, <https://beritajatim.com/politik-pemerintahan/pariwisata-program-unggulan-apbd-jember-2022/>.

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<sup>10</sup> *Ibid.*

<sup>11</sup> Dinas Pariwisata dan Kebudayaan Kabupaten Situbondo, "Pariwisata Situbondo," *Situbondo Penuh Kejutan*, last modified 2021, <https://pariwisata.situbondokab.go.id/wisata-alam>.

<sup>12</sup> *Ibid.*

Ijen Crater Nature Tour, Glingseran Tourism Village, Wurung Crater Tour, and others. 4) Jember Regency is not inferior to other regencies, also has potential for tourist destinations such as Rembangan Hotels and Baths, Kebon Agung Hotels and Baths, Watu Ulo Beach, Tanjung Papupa, Bandalit Beach, Puger Beach, Payangan Beach, Pakarena Beach, Tancak Waterfall, etc.<sup>13</sup>

Several tourist destinations in the Ex-Besuki Residency are regional assets that are expecting to increase Regional Original Revenue (PAD) and increase people's income. However, the potential of these tourist destinations has not supported by good management of the tourism sector. The fact shows that there are problems become obstacles to the development of the tourism sector in the Ex-Besuki Residency, especially in two districts such as Situbondo Regency and Bondowoso Regency. These problems include the lack of availability of facilities and infrastructure such as tourist

transportation services, hotels, and accommodations, interior arrangement and maintenance or maintenance of tourist attractions, as well as the quality and quantity of labor in the tourism sector which is also still very limited.<sup>14</sup> In this regard, a good and effective management strategy is needed to strengthen and develop the tourism sector in the Ex-Besuki Residency.

Success in the management and development is inseparable from the role of the local government (Department of Culture and Tourism) as well as the participation of the community. In this regard, according to the author, the Department of Culture and Tourism at the Ex-Besuki Residency cannot run alone, meaning that certain parties are needed who can assist and support the development of the tourism sector in terms of financial, moral, and others, one of which is through cooperation between local governments and investors. In this regard, so that cooperation can run

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<sup>13</sup> Laporan Keterangan and Kabupaten Jember, *Laporan Keterangan Pertanggungjawaban Akhir Tahun Anggaran 2020*, 2020., p. 27

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<sup>14</sup> The results of the researcher's interview with the staff of the Culture and Tourism Office of Situbondo Regency, August 28, 2022.

smoothly and provide optimal results, the two stakeholders must work together in managing the tourism sector based on the syirkah mudharabah akad. The syirkah mudharabah akad is a combination of 2 (two) akads, namely syirkah and mudharabah. Syirkah akad is cooperation that can be done between two or more parties who own capital to carry out a joint business with an unequal amount of capital, each party participates in the company, and the profits or losses are divided equally or based on the proportion of capital.<sup>15</sup> Concerning the definition of a mudharabah akad, it is a business cooperation agreement between two parties, one of which provides capital for the other to be developed, while the profits are divided between the two following the agreed terms.<sup>16</sup>

Based on this explanation, there are interesting legal issues to discuss

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<sup>15</sup> Dyah Ochtorina Susanti, 2011, "Pembentukan Persekutuan Komanditer (Commanditaire Vennootschap) Berdasar Akad Musyarakah", Malang: University of Brawijaya, p. 123

<sup>16</sup> Heru Maruta, "Akad Mudharabah, Musyarakah, Dan Murabahah Serta Aplikasinya Dalam Masyarakat," *Iqtishaduna: Jurnal Ilmiah Ekonomi Kita* 05, no. 02 (2016): 80–106.

in this scientific paper which are containing in the problem formulation, namely, what is the form of synergy between local governments and investors in managing the tourism sector based on syirkah mudharabah?

### **Research Method**

The method used in this scientific paper is the normative legal research method or doctrinal legal research (doctrinal research). Normative legal research is research that aims to provide a complete and systematic explanation by reviewing various regulations, as well as analyzing the relationship between one legal rule and another through analysis of primary legal materials and secondary legal materials, and can even predict future legal developments. Based on this understanding, the implementation of this method is a used to analyze and examine the rules or norms regarding the model of cooperation between local governments and investors in managing tourism potential based on

syirkah mudharabah.<sup>17</sup> Concerning the explanation above, to analyze and examine the rules or norms as intended, several approaches are needed which are also used in the writing of this scientific paper, namely the statute legal approach and the conceptual approach.

Concerning the explanation above, analyze and examine the rules or norms as intended, the author uses two approaches, namely the statute legal approach and the conceptual approach. Concerning the statute's legal approach, namely the approach taken by examining the regulations relating to the legal content presented.<sup>18</sup> In this regard, the application of this approach is realized by examining Indonesia's positive laws that regulate policies or regulations related to the management and development of the tourism sector, regulation regarding syirkah mudharabah, as well as regulations related to the synergy between local governments and inventors in managing the tourism

sector. Continue with the conceptual approach, which is the approach used to find the views of legal scholars and doctrines that develop in the science of law.<sup>19</sup> In applying this approach, authors refer to books and legal journals that discuss the definition of syirkah mudharabah, the definition of synergy, and other matters relevant to the topic of discussion so that authors can find forms of synergy between local governments and investors in managing the tourism sector

## **Result and Discussion**

### **The Important Role of Investors in Tourism Management**

The tourism sector is a sector that has the potential to be developed as a source of Regional Original Revenue (hereinafter PAD).<sup>20</sup> Efforts to develop the tourism sector are supported by Law Number 10 of 2009 concerning Tourism which has been changed to Law Number 11 of 2020 concerning Job Creation, it is

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<sup>19</sup> *Ibid.*

<sup>20</sup> Stefen Yustinus Aneldus and Made Heny, 2018, "Pengaruh Sektor-Sektor Pariwisata Terhadap Kabupaten Manggarai Barat," *Ekonomi Pembangunan UNUD*, 9 (7) : 1603–1630.

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<sup>17</sup> Dyah Ochtorina Susanti & A'an Efendi, 2014, *Penelitian Hukum (Legal Research)*, Jakarta : Sinar Grafika, p. 15

<sup>18</sup> *Ibid.*

explain that the tourist destinations area can be utilizing optimally to increase PAD or national revenue, expand opportunities and employment opportunities, encourage regional development, introduce the culture and tourist attractions in each region to the people of other region including, as well as foster a sense of love for the homeland, and strengthen the friendship between nations. This means that the development of tourism in an area will provide many benefits and advantages for the community, namely economically, socially, and culturally.<sup>21</sup> To realize this development, the way that can be done is through good and appropriate management of tourism potential. Management in question is an action to provide resources owned by a person/association/local government in supporting tourism business activities, such as providing services, products, or tourist destinations to support the movement and attraction of tourists.<sup>22</sup>

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<sup>21</sup> Ibid.

<sup>22</sup> See the Explanation of Article 19 Paragraph (2) letter c of Law Number 10 of 2009 concerning Tourism

On the management of tourism potential in each region, the law has given authority to the Local Government through the Culture and Tourism Office, as regulated in Article 30 letter e of the Tourism Law, which states that: "*Regency/city governments have the authority to regulate the implementation and management of tourism in their territory.*"

The above provisions imply that the development of tourism potential through tourism management is the responsibility of each local government. Local governments are given the freedom to create programs aimed at developing the tourism sector through the role of local governments and other stakeholders, namely investors who can support and support tourism development in Indonesia, especially in the Ex-Besuki Residency.

Article 1 point 4 of Law Number 25 of 2007 concerning Capital Investment as amended to Law Number 11 of 2020 concerning Job Creation (hereinafter referred to as the Investment Law) it is explained that Investors are individuals or



business entities that make investments in the form of domestic investors and foreign investors. Concerning investment, namely all forms of investment activities, both by domestic and foreign investors to conduct business in the territory of the Republic of Indonesia. The investment comes from the English namely investment which means to invest. Another understanding of investment is the use of resources invested by a person/entity that is expected to provide benefits in the future.

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<sup>23</sup> See Article 1 point 1 of Law Number 25 of 2007 concerning Investment.

<sup>24</sup> Aneldus and Heny, "Pengaruh Sektor-Sektor Pariwisata Terhadap Kabupaten Manggarai Barat."

In this regard, in the implementation of investment by investors in the tourism sector, several obligations must be fulfilled by investors, including 1) applying the principles of good tourism potential governance; 2) carrying out social responsibility; 3) making a report on investment activities to be further submitted to the Investment Coordinating Board; 4) respecting the cultural traditions of the people around the tourism object that is intended as a location for investment; 5) comply with statutory provisions.<sup>25</sup> In this regard, in addition to obligations, some rights are obtained by investors in tourism management, namely: obtaining rights, laws, and protection; obtaining information openly regarding the management of potential in the targeted or developed area, service rights, and various forms of other convenience facilities.<sup>26</sup>

In connection with the above, so that the development of tourism

potential through management can be realized and optimally, good synergy between local government and investors is needed. Regarding the definition of synergy by Walton in Sulasmi in Haryanti and Nugroho, synergy is the result of a cooperative effort or 'co-operative effort', meaning that the core of the process to produce quality synergy is cooperation.<sup>27</sup> Related to this, what is meant by synergy in this research is a cooperation between local governments and investors as parties who invest their capital in managing tourism potential.

### **The Concept of Sinergy in Tourism Potential Management Based on Syirkah Mudharabah**

In practice, there are various models of investment cooperation (investment) in the management of tourism potential that can be used by local governments and investors. In writing this scientific paper, the author offers the concept of tourism management based on syirkah mudharabah, which emphasizes the

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<sup>25</sup> See Article 15 of Law Number 25 of 2007 concerning Investment.

<sup>26</sup> See Article 14 of Law Number 25 of 2007 concerning Investment

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<sup>27</sup> Aneldus and Heny, "Pengaruh Sektor-Sektor Pariwisata Terhadap Kabupaten Manggarai Barat."

synergy between local governments and investors. The syirkah mudharabah akad consists of 2 (two) words, namely the syirkah and mudharabah. At the etymological level, syirkah means ikhtilath (mixing), namely the mixing of one property with another so that it cannot be distinguished between the two.<sup>28</sup> Syirkah or which in Arabic is called musyarakah or syarikah the meaning of fellowship, partnership, and association. In terms of fiqh, syirkah is defined as an alliance or partnership between two or more people to carry out a joint business to make a profit.<sup>29</sup> Concerning the definition of syirkah in terminology, syirkah is a collaboration involving two (two) or more parties to conduct a business, where each party contributes capital and labor to each other, with the agreement that the profits and risks will be shared following the share of capital.<sup>30</sup>

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<sup>28</sup> Risvan Hadi, 2019, Analisis Praktek Jual Beli Dropshipping Dalam Perspektif Ekonomi Islam,” *At-Tawassuth: Jurnal Ekonomi Islam*, 4 (2) : 231–251

<sup>29</sup> Udin Saripudin, 2016, Syirkah Dan Aplikasinya Dalam Lembaga Keuangan Syariah, *E-Qien: Jurnal Ekonomi dan Bisnis*, 4 (1): 63–71

<sup>30</sup> *Ibid.*

There are opinions from fiqh scholars regarding the definition of syirkah, including the Malikiyah Ulama, who state that syirkah is a permit to act legally for two people who work together on their property.<sup>31</sup> The same opinion was also expressed by the Syafi'iyah and Hanabillah scholars, that syirkah is the right to act legally for two or more people on something agreed upon, while the Hanafiyah scholars argue that syirkah is a akad carried out by people who cooperate in capital and profits.<sup>32</sup> Regarding this definition, Indonesian positive law also regulates syirkah as stated in Article 20 point 3 of the Regulation of the Supreme Court of the Republic of Indonesia Number 2 of 2008 concerning the Compilation of Sharia Economic Law (hereinafter abbreviated as KHES), which states that syirkah is a collaboration between two parties, more people related to capital, skills, or trust in a

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<sup>31</sup> *Ibid.*

<sup>32</sup> Dyah Ochtorina Susanti, 2022, Model Pengembangan Ekonomi Kreatif Bagi Usaha Mikro Kecil Dan Menengah Di Tengah Ancaman Resesi Ekonomi Berdasarkan Syirkah Mudharabah, *Batulis Civil Law Review*, 3 (1) : 60–75.

particular business with profit sharing based on a ratio agreed upon by the unionized parties. Example, local governments and investors provide capital in the form of funds (money) for development of tourism potential, where these funds are mixed and managed to meet tourism infrastructure needs.

In connection with the second word, namely *mudharabah*, is a collaboration between two parties where one party acts as the owner of capital (hereinafter referred to as *shahibul mal*), while the second party acts as the manager of capital (hereinafter referred to as *mudharib*) to make a profit.<sup>33</sup> *Mudharabah* is also a profit-sharing agreement between *Shahibul Mal* by providing 100% of the capital, which is then given to the *mudharib* to manage on the condition that the profits will be divided according to the agreement.<sup>34</sup> The definition of *mudharabah* is also stated in the Bank Indonesia

Regulation that *mudharabah* is the investment of funds from *shahibul mal* to *mudharib* to carry out certain business activities, with the distribution of operating income using the profit and loss sharing method or the revenue sharing method between the two parties based on a pre-agreed ratio.<sup>35</sup> Based on the understanding of *mudharabah*, if implemented in cooperation between local governments and investors, what is called *shahibul mal*, in this case is an investor, while *mudharib* is the local government as the party that manages tourism potential.

In connection with the definition of *syirkah* and *mudharabah* above, what is meant by *syirkah mudharabah* is a business collaboration between two or more parties in which one party is the *shahibul mal*, namely the provider of funds, while the other party is the *mudharib*, namely the manager of a business that has work expertise with

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<sup>33</sup> Muhamad, 2017, *Lembaga Perekonomian Islam: Perspektif Hukum, Teori, dan Aplikasi*, Yogyakarta: UPP STIM YKPN, p. 45.

<sup>34</sup> Rudi Hermawan, 2014, Analisis Akad *Mudharabah* dalam Lembaga Keuangan Syari'ah, *Jurnal Et-Tijarie*, 1(1) : 18–33

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<sup>35</sup> See Article 1 number 5 of Bank Indonesia Regulation Number: 7/46/PBI/2005 concerning Akad for Collection and Distribution of Funds for Banks Conducting Activities Based on Sharia Principles.

the provisions of the manager or the business actor can be more than one person and with the permission of the shahibul mal can contribute to invest capital in the form of assets, using a profit-sharing system. There are 3 (three) important things contained in syirkah mudharabah, namely: first, in terms of legal subjects. The parties consist of the shahibul mal as the owner of the funds and the mudharib on the one hand as the business manager, while on the other hand as the owner of the funds. Second, shahibul mal's capital is in the form of assets/money, mudharib's capital is in the form of skills, and with shahibul mal's permission can contribute to investing in the form of assets/money. Third, with regard to the distribution of profits and losses, where for profit, considering that this akad is a joint akad between syirkah and mudharabah akad, the distribution is divided into 2 (two) stages, namely first, using the concept of syirkah akad, in which the profit sharing is calculated based on the proportion of capital from the parties, then the second stage, using the concept of a mudharabah akad,

with profit sharing calculated based on a mutually agreed percentage (nisbah).<sup>36</sup> Concerning the distribution of losses in the syirkah mudharabah akad it is given according to the portion of the funds of each party (including the capital invested by the mudharib), but if 100% of the total capital is providing by the shahibul mal, then the loss is entirely the responsibility of the shahibul mal while the mudharib as the manager tourism potential only bears the loss of time, energy and thoughts in managing the business unless the loss is a caused by the negligence the manager of potential tourism (mudharib).<sup>37</sup>

In connection with the explanation above, the implementation of the mudharabah syirkah akad in cooperation between local governments and investors is in the form of an agreement with a cooperation model which is divided into 3 (three) stages, namely: *first*,

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<sup>36</sup> Martoyo, 2020, *Pendirian Perseroan Terbatas Berdasar Akad Syirkah Mudharabah*, Jember: Jember University Press, p. 55.

<sup>37</sup> Susanti, *Model Pengembangan Ekonomi Kreatif Bagi Usaha Mikro Kecil Dan Menengah Di Tengah Ancaman Resesi Ekonomi Berdasarkan Syirkah Mudharabah*.

each party contributes to each other, the local government as mudharib contributes in providing expertise to manage tourism potential and can also contribute in provided some funds (assets), while investors as shahibul mal (fund owners) not only act as investors by providing some funds but can also contribute in terms of providing capital in the form of expertise or objects. This is in line with the view of Imam Malik who argues that partners are allowed to contribute in kind (other than money such as objects, expertise, or capital in the form of an alliance of equal money capital and debts).<sup>38</sup> Regarding the number of investors in this akad, more than one person is allowed. **Second**, the capital of shahibul mal and mudharib is then mixed (merged) and used to manage tourism potential; **Third**, the results from the management of tourism potential are then divided using a profit-sharing system with profit sharing based on an agreed ratio

between the local government and investors while losses are borne according to the portion of funds invested by investors and local governments.

Based on the above, it can be that in the processing of managing tourism potential based on syirkah mudharabah, the capital submitted by the parties is combined or mixed into one. Related to this, with the same interest, namely to develop tourism potential, as previously mentioned, the parties, both local governments and investors, must work together to support the development of tourism potential through good, appropriate, and optimal management.

At this level, the author describes that syirkah mudharabah is a contract that is very profitable and easy to do by the parties involved in it because in this synergetic collaboration the parties share profits and losses according to their respective capital included in the collaboration. Efforts that can be made in developing the tourism potential include:

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<sup>38</sup> Dyah Ochterina Susanti, 2012, *Hukum Ekonomi Syariah: Pembentukan Persekutuan Komanditer (Commanditaire Vennootschap) Berdasar Akad Musyarakah*, Jember: Jember University Press

1) Infrastructure Management following the Needs of Tourist Objects

Infrastructure or public facilities and infrastructure are useful in supporting tourism development, namely encouraging the quality of tourist objects to attract domestic and international tourists.<sup>39</sup> What is meant by tourism infrastructure or facilities, in this case, includes means of transportation, access roads to tourist attractions, lighting (electricity), travel agencies, places to eat, equipment, photo spots, and hotels. The need for infrastructure or facilities in each tourist attraction has differences, so the local government through the Department of Culture and Tourism must take an inventory of what components are needed. This will later be related to the determination of investors who will cooperate with local governments, meaning that potential investors must know in advance what components are needed in tourism development from the targeted area so that

cooperation becomes clear and avoids disputes (default).

2) Increasing Public Awareness of Tourism

The community has an important role in the development of tourism potential because the community is the closest person to the tourist attraction and often interacts with tourists, so awareness about the importance of tourism must exist in the community. The tourism awareness in question is related to the importance of local community knowledge (especially those in the tourist attraction area) regarding the maintenance and preservation of tourist attractions as well as other tourism-related matters. Efforts that can be made to increase tourism awareness are through community empowerment programs for Tourism Awareness Groups (hereinafter abbreviated as Pokdarwis), which are done in a directed and sustainable manner. To prepare the community to have more capacity and independence and play an active role in supporting the success of tourism development.

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<sup>39</sup> Raudah F and Jamal A, 2018, Korelasi Infrastruktur Terhadap Kunjungan Pariwisata Provinsi Aceh, *Jurnal Ilmiah Mahasiswa*, 3 (4): 651–658

The community empowerment program as referred to above includes: first, the importance of maintaining and avoiding tourist objects based on "BIRA" namely Clean, Beautiful, Friendly, and Safe. Clean in the sense that the environment around the tourist attraction must always be kept clean such as free from dirt or garbage, and there are no streaks that can spoil the scenery so that tourists who pass through the tourist area feel comfortable. Concerning Beauty, in this case, it is defined as a condition that describes a beautiful tourist attraction and tourist environment, measured from the arrangement of space or place, and the decorations displayed so that tourists feel like it. Furthermore, Friendly, in this case, relates to the way of communication and interaction between local communities and tourists through familiarity, courtesy, and pleasure to help tourists; second, guidance to Pokdarwis related to the maintenance and preservation of tourist objects. With this guidance, Pokdarwis will immediately practice the methods, stages, and what things must be done

to maintain the tourist attraction; third, holding training or workshops so that the knowledge and insight of Pokdarwis members in the tourism sector can be honed; fourth, improve community skills to produce food products or goods typical of the area visited, and fifth, provide tourism information services to tourists and local communities by utilizing technology such as social media, websites, and so on. These information services include explaining the types of tourist objects and their location instructions, hotel or lodging options that are close and easy to reach tourist attractions, transportation tools that can be used, and other information.

### 3) Promoting Tourism

In the tourism sector, promotion is an indispensable aspect, considering that since the Covid-19 pandemic began to spread, several tourist destinations have started to lose their popularity, so promotions are certainly needed to attract tourists back. Promotion is a way of marketing that is important because without promotion a tourist destination is difficult to be known



by people. In connection with this, the media used for promotion consists of various kinds, such as print media, Facebook, WhatsApp, YouTube, Instagram, Twitter, organizing certain events (seminars, workshops, exhibitions), and so on.

Efforts in managing and developing tourism potential will not work if only made by local governments, but synergy is needed between local governments and investors so that tourism management can be made smoothly and optimally. In this regard, the author divides the form of synergy between local governments and investors into 2 (two) forms, namely: *First*, the synergy carried out by the Regional Government to Investors includes: 1) inventorying what needs are needed in the development of tourism objects for the next informed to investors. 2) provide reports to investors related to guidance and assistance to the community, especially Pokdarwis. Related to this, local governments can also collaborate with investors to provide training or direction to improve the quality of human

resources, one of which about foreign language training. 3) make reports related to the use of funds provided by investors for tourism management. 4) conduct evaluation meetings between local governments and investors. 5) distribute the results of tourism management following the *syirkah mudharabah* profit sharing system. *Second*, the synergy carried out by Investors to Local Governments, among others: 1) providing funds following the Budget Plan that has been submitted from the regional government to investors. 2) Investors can also provide capital in the form of objects, for example, the infrastructure needed by tourist objects by submissions from local governments. 3) Participate in and attend evaluation meetings with local governments (the Culture and Tourism Office). 4) Investors are allowed to provide suggestions or input related to the process of managing tourism potential. 5) Provide support to local governments in carrying out tourism activities.

When local governments and investors work together, tourism

management will be optimal so that it can develop and increase tourism potential in each region, especially in the Ex-Besuki Residency. Related to this, the role of investors in managing tourism potential is very important for tourism management, so local governments must be able to choose investors who can become solid partners and can fulfill their responsibilities.

These responsibilities include:<sup>40</sup> 1) Every investor is responsible for ensuring the availability of capital originally from sources that do not conflict with the provisions of laws and regulations. So, investors must ensure that the funds used as capital for tourism management come from halal sources and do not violate the provisions of the law, for example, funds from corruption, theft, money laundering, and other prohibited acts. 2) Bear and settle all obligations and losses if the investor stops or leaves his business activities unilaterally by the provisions of the legislation. When an investor defaults, meaning it does not complete its obligations

by unilaterally stopping the cost of managing tourism potential, an investor must bear the compensation incurred. 3) Creating a fair competition business climate, preventing monopolistic practices and other things that harm the country. Investors must also take care to avoid unfair competition, even actions that can harm the state, so in this case, the synergy between local governments and investors is necessary. 4) Maintaining environmental sustainability. In managing tourism potential, preserving the environment is an obligation and responsibility not only for local governments and the community but investors as parties who participate in developing tourism potential. 5) Creating safety, health, comfort, and welfare of workers. In managing tourism potential, investors not only play a role in submitting capital to local governments for the development of tourism potential, but also take part in providing safety, health, and welfare for tourism workers through health facilities and services, provision of necessities, and others

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<sup>40</sup> See Article 16 of Law Number 25 of 2007 concerning Investment.

through the local government as a manager to workers in tourism places that are being managed. 6) Comply with all provisions of laws and regulations. Investors must comply with every provision in the management of tourism potential.

### **Conclusion**

Based on the discussion described above, the author can conclude that the form of synergy between local governments and investors in managing the tourism sector based on syirkah mudharabah includes 2 (two) forms, namely: **First, the synergy carried out by the Regional Government to investors.** This synergy is in the form of providing information to investors regarding infrastructure or other needs needed in managing tourism potential, reporting the results of coaching and mentoring of Tourism Awareness Groups (hereinafter referred to as Pokdarwis) to investors, and collaborating with investors to hold training or training to improve the ability of tourism workers, reporting the use of funds provided by investors for

management, conducting evaluations between local governments and investors, as well as sharing the results of tourism management following the syirkah mudharabah profit sharing system. **Second, the synergy is carried out by investors to local governments.** This synergy is in the form of providing funds by the Expenditure Budget Plan submitted by the regional government to investors, investors can provide capital in the form of infrastructure needed by tourism objects following submissions from the local government, attend evaluation meetings with local governments (in the case of This is the Department of Culture and Tourism) to discuss the development of tourism management, investors can provide suggestions or input related to the development process, as well as providing support to local governments in carrying out tourism activities.

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