REVIEW OF ISLAMIC LAW ON GOAT PRODUCTION SHARING

case study in the village of Gandanglegi, Malang

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ABSTRACT

In social life there must be such things as rules to guide. In the state, laws are used as rules and prohibitions as well as sanctions for every individual or group who violates them. In Islam, many kinds of laws are used, one of which is Islamic law regarding buying and selling, namely muamalah fiqh. In this business, you entrust pets to other people. The results of this research can be concluded that the Study of Goat Livestock Results in the Perspective of Sharia Economic Law in Ganjaran Village is a type of Syirkah Mudharabah which is carried out orally. Sharing the results of goat farming is still done according to custom, namely by the goats that are born, if one goat is born then it is sold first and then divided in half. If a goat gives birth to 2 goats, each of them gets 1 goat. The second way to share the results is by taking turns with the goat kids, the first born child goes to (mudharib) the second child goes to (shahibul mall) and so on, while for male goats the way to share the results is by selling them first, then the profits from the sale are divided into two.

Keywords:
Review of Islamic Law, Goat Profit Sharing
A. Introduction

In social life there must be such things as rules to guide. In the state, laws are used as rules and prohibitions as well as sanctions for every individual or group who violates them. In Islam, many kinds of laws are used, one of which is Islamic law regarding buying and selling, namely muamalah fiqh. Muamalah fiqh are God's regulations that must be followed and obeyed in social life to safeguard human interests. However, recently the meaning of muamalah is more widely understood as God's rules that regulate human relations with humans in acquiring and developing property or more precisely it can be said to be Islamic rules regarding economic activities carried out by humans. So the meaning of muamalah fiqh is the laws relating to human actions in worldly matters, for example in matters of buying and selling, debts and receivables, trade cooperation, associations, cooperation in cultivating land, and leasing. In this case muamalah fiqh will be linked to business. A business is an entity created to produce goods and services to consumers. Every business enters into transactions with people. Those people suffer the consequences because of the business, they. Cross-functional collaboration in business is to emphasize the needs of managers from different functional areas to maximize profits in achieving common goals.¹

In this business, you entrust pets to other people. In this case, the owner and caretaker of the animal must be looking for profit, in the village there are lots of rewards for this kind of business, especially for students who are busy with academics as well as for permanent workers, in offices, schools, from civil servants to the private sector. And most of them are unable to care for or look after pets, in villages the animals that are often targeted are goats and cows, livestock that are not difficult to breed. By feeding and drinking these animals are used to breeding and can even bring in quite a lot of results, especially during big holidays such as the Idhul Adha holiday (sacrificial holiday), lots of belansih people or meat sellers look for big breeders to bargain with, offering sacrificial animals. So a businessman and keeper of sacrificial animals can get profitable results in profit sharing, there is a system that is followed in Ganjaran Village

Madurese language interview with an experienced figure regarding goat farming.

“Metorok embik ngodeh keoreng teros mun andik buduk, buduk sepertama ebeki keoreng searomat,buduk se keduek beruk andik eng oreng semetorok, lee jiah enama aki lanyang ,saterossah padeh, mun abuduk duek ebegi ratah .sistim jiah deri lambek deri mulai kyai kyai sepo lambek.”²

Meaning: entrust a young (virgin) goat, if it gives birth, the child in question is given to the shepherd or person who takes care of it, and the second child is left to the person who entrusts it, it is called a kite, and so on the same, if you have two children then it is divided equally. This system has been in effect since ancient times, starting from the ancient kyai.

This kind of distribution applies to the care of female goats, if the goat being entrusted is a male goat then the repair is in accordance with the agreement that was implemented from the start, namely that the goat will be sold when it grows up and is ready to be slaughtered, but in general the distribution of the proceeds is divided equally between the owner and the goat herder.³

¹ Jeff madura, perencanaan bisnis, cetakan 2 (salemba empat 2001), hal. 9.
² Ust. Salamun, wawancara, (Ganjaran, 27 Desember 2020 )
³ Ust. Badrun, wawancara ,(Ganjaran, 28 Desember 2020 )
B. Research Methods

In this research, what the researcher used was qualitative research. Qualitative research is research aimed at describing phenomena, events, social activities, attitudes, beliefs, perceptions and thoughts of people individually and in groups.\(^4\)

The approach used by researchers is phenomenology. Phenomenology also means our experience of something.\(^5\) This approach aims to find the nature or essence of experience. The goal is to understand the experience as it is realized.

Based on the source, research data can be grouped into two types, namely primary data, namely data obtained or collected by researchers directly from the data source. Primary data is also called original data or new data that is up to date. In this research, researchers used interviews and observations with the administrators and students of Raudlatul Umm I Ganjaran. Second, secondary data is data obtained or collected by researchers from various existing sources.\(^6\) either a book or a journal. To obtain the required data, researchers used several methods, including; Interviews, Observations and Documentation.

C. Theoretical Review

1. Mudharabah concept
   a. Understanding Mudharabah

   Madharabah originally means "walking on the earth to do business" or what is called qiradh which originally means lending to each other. Mudharabah means "cooperation between two parties, one of whom hands over money to the other party for trading, while the profits are shared between the two according to an agreement."\(^6\) Mudharabah comes from the word ad-dharb, namely traveling for business matters. As Allah says in the Qur'an surah Al-Muzammil verse 20, namely:

   \[ وَأَخَذُوهُمْ مُحْمَرَةً فِي الْأَرْضِ يَبْتَغُونَ مِنْ فَضْلِ اللَّهِ \]

   Artinya: “and those who walk on the face of the earth seek some of Allah's bounty” (QS Al-Muzammil: 20)\(^7\)

   Mudharabah is also called qiradh which comes from the word al-qardhu, meaning al-qath'u (cutting) because the owner cuts off part of his property to trade and obtain some of the profits. There are also those who call mudharabah or qiradh muamalah.\(^8\) The word Mudharabah comes from the word dharaba in the sentence al-dharab, namely traveling for trade matters. According to language, said Abdurrahman Al Jaziri, Selamatarabah means an expression of giving someone's property to another person as business capital, the profits of which are shared between the two of them, and any loss will be borne by the owner of the capital.\(^9\) There are also those who call Qiradh muamalah, namely a contract between two parties for one of them (one party pays a certain amount of money to the other party for trading and the profits are divided according to the agreement). The term

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\(^4\) Sandu Siyoto, Dasar Metodologi Penelitian, cetakan I, (Yogyakarta: Literasi Media Publishing, 2015), hal. 89
\(^5\) Raco, Metodolog Penelitian Kualitatif, (Jakarta: PT Gramedia Wijayaarasa Indonesia, 2010), hal. 81
\(^6\) Sandu Siyoto, Dasar Metodologi Penelitian,…hal. 67
\(^7\) Depertemen Agama RI, Al-Qur’an dan Terjemahnya, (Bandung: CV Diponegoro, 2008) h. 575
\(^8\) Muhammad Al-Syarbini, Al-Iqna Fi Hall Al-Alfadz Abi Syufa, (Indonesia: Dar Al-Ihya Al-Kutub Al-A''rabiyyah) h.53
\(^9\) Helmi Karim, Fiqh Muamalah, (Jakarta: PT. Raja Grafindo, 1993) h. 11
Mudharabah is used by Iraqis, while the Hijaz people call it qiradh. Thus mudharabah and qiradh are two terms that have the same meaning. Mudharabah is a system of business cooperation between two or more parties where the first party (shahibul maal) provides all (one hundred percent) of the capital requirements (as an injector of a certain amount of social funds needed to finance a project), while the customer as the manager (mudharib) submits a request for financing and for the customer as manager (mudharib) provides his expertise.

Hasbi Ash Shiddiqy said that mudharabah is a kind of aqad company, two people come to an agreement with the provisions: capital from one party, while the business generates profits from the other party, and the profits are shared between them. Sutan Remi Sjahdeni, stated that mudharabah is a financing transaction involving at least two parties, namely:

a) The party who owns and provides capital to finance projects or businesses that require financing, this party is called shahibul maal.

b) Entrepreneurs who need capital and run capital and run projects or businesses financed with capital from shahibul maal, these parties are called mudharib.

Kasmir stated that mudharabah is a cooperative agreement between two parties, the first party provides all the capital and the other party becomes the manager. Profits are shared according to the agreement stated in the contract. If there is a loss, it will be borne by the capital owner as long as the loss is caused by the manager's negligence. Mudharabah according to fiqh experts is an agreement in which someone gives their property to another person based on commercial principles and the profits obtained will be divided based on agreed proportions. Meanwhile, technically mudharabah is a collaboration between the first two parties (shahibul maal) providing all 100% of the capital, while the other party becomes the manager. Muhammad Ridwan provides a practical understanding of a mudharabah contract, namely "a cooperation agreement between two or more people, one party provides the full capital and the other party runs the business. Owners of capital are called shohibul maal, while entrepreneurs are called mudharib. The two of them are bound by business cooperation. Profit sharing is mutually agreed, while losses are borne by the capital owner. If the loss is caused by the entrepreneur's negligence, then the entrepreneur is obliged to bear the loss. Profit sharing is a partnership between two or more parties in a business activity or project where each party is entitled to all profits and is responsible for all losses incurred.

a) According to the term, mudharabah or qiradh is stated by the scholars as follows:

b) According to the Fuqaha, mudharabah is an agreement between two parties (people) mutually supporting each other, one party hands over his property to another party in exchange for a predetermined share of the profits, such as half or one third with predetermined conditions.

c) According to Hanafiyah, mudharabah is looking at the goal of two contracting parties who are united in profit (profit), because the property is handed over to another and
the other has the service of managing the property. So mudharabah is: "a syirkah contract in profit, one party is the owner of the property and the other party is the owner of the property and the other party is the owner of the service".\textsuperscript{17}

d) Malikiyah believes that mudharabah is: "A representative contract, where the owner of the property releases his property to another for trading with a specified payment (mas and silver)".\textsuperscript{18}

e) Imam Hanabilah is of the opinion that mudharabah is: "It is like a property owner handing over his property of a certain size to a person who trades with a known share of the profits."\textsuperscript{19}

f) Shafi‘iyah scholars are of the opinion that mudharabah is "an agreement that determines that a person hands over his property to another to be given away."

g) Sayyid Sabiq is of the opinion that mudarabaah is an agreement between two parties for one of the parties to spend a certain amount of money to be traded on the condition that it is divided in half according to the agreement..\textsuperscript{20}

h) According to Imam Taqiyyudin, Mudharabah is "a financial contract to be managed through trading."\textsuperscript{21}

It can be concluded that Mudharabah or qiradh is the handing over of cash capital to another person so that it can be used as business capital and the profits are shared based on the terms agreed between the owner of the capital and the person running the capital.\textsuperscript{22} Mudharabah or capital investment here means handing over cash capital to people who do business so that they get a percentage of the profits. This form of business involves two parties, the party who has capital but cannot do business, and the party who is good at business but does not have capital. Through this effort, the two complement each other.\textsuperscript{23} The practice of mudharabah was carried out by the Prophet Muhammad SAW with Khadijah. The practice of mudharabah describes the cooperative relationship between mudharab and shahibul mal. Mudharib is a person who has expertise, while shahibul mal is a person who has funds, the ratio of which is divided according to mutual agreement\textsuperscript{24} This form of mudharabah business existed at the time of the Prophet Muhammad SAW, and he acknowledged that Allah's wisdom demanded that this mudharabah partnership be allowed, because people needed it, besides that, because money will not grow unless it is investigated and traded. Al-Alamah Ibn Al-Qayyim said, Mudharib (working party) is a person who is trusted, a person who is paid, a representative and a partner of the capital owner (mudharib) as a person who is trusted when holding the owner's property, he is a representative when the mudharib develops the property, and as a person who is paid in carry out work to develop assets, and mudharib as a partnership partner when there is a profit from the assets developed.\textsuperscript{25}

b. Legal Basis for Mudharabah

\begin{itemize}
    \item \textsuperscript{17} Ibid, h. 38
    \item \textsuperscript{18} Ibid, h. 42
    \item \textsuperscript{19} Ibid, h. 44
    \item \textsuperscript{20} Sayyid Sabiq, Op.Cit. h. 37
    \item \textsuperscript{21} Taqiyyudin Abi Bakr Ibn Muhammad, Kifayat Al-Akhyar, (Bandung: Alma“arif) h. 301
    \item \textsuperscript{22} Zainuddin Ali, Hukum Perdata Islam di Indonesia, (Jakarta: Sinar Grafindo, 2006) h. 155
    \item \textsuperscript{23} Abdullah Al-Mushlih, Shalah Ash-Shawi, Fikih Ekonomi Keuangan Islam, (Jakarta: Daruq Haq, 2008) h. 168
    \item \textsuperscript{24} Adiwarman Karim, Bank Islam : Analisis Fiqih dan Keuangan, PT. Raja Grafindo Persada, Jakarta, 2004, hlm 190
    \item \textsuperscript{25} Saleh Fauzan, Fiqh Sehari-hari, (Jakarta:Gema Insani, 2006) h. 468
\end{itemize}
Islam prescribes and allows its followers to provide relief to other humans. Some people sometimes have assets, but they do not have the ability to make these assets more productive. This is one of the reasons Islam prescribes muamalah, so that both parties can benefit from it. The owner of the property will benefit from the experience of the mudharib (the person who is given capital) while the mudharib will benefit from the property as capital for his business. In this way cooperation between capital and labor is created. Allah SWT does not determine all forms of contracts, but rather for the sake of creating benefits and avoiding difficulties.

Doing mudharabah or qiradh is permissible (permissible). The legal basis for mudharabah in Islam is:

a) Al-Qur'an

Verses relating to mudharabah include: Al-Qur'an Surah Al-Maidah verses 1-2:

Meaning: “O you who believe, fulfill the aqads. Livestock is permitted to you, except for those which are read to you. (such as that) by not allowing hunting while you are performing Hajj. Indeed, Allah establishes laws according to what He wills”.

Meaning: "And help you in (doing) virtue and piety, and do not help you in committing sins and transgressions. And fear Allah, surely Allah is Severe in punishment."

Al-Qur'an Surah Al-Baqarah verse 282 which reads:

Meaning: "O you who believe, if you don't do your congregation in cash for a specified time, you should write it down."

Al-Qur'an Surah Al-Baqarah verse 283 which reads:

Meaning: ...however, if some of you trust others, then let those who are trusted fulfill their mandate (debt) and let them fear Allah, their Lord.

Al-Qur'an surah Al-Jumuah verse 10 which reads:

Meaning: "When the prayer has been performed, then scatter you on the face of the earth; and seek Allah's grace and remember Allah much so that you may be successful”.

b) Hadits

Meaning: "When the prayer has been performed, then scatter you on the face of the earth; and seek Allah’s grace and remember Allah much so that you may be successful”.

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26 Departemen Agama RI, Al-Qur’an dan Terjemahnya, (Jakarta: Institut ilmu Al-Qur’an (IIQ)) h. 106
Meaning: From Salih bin Shuhaib r.a that Rasulullah SAW, said, "Three things in which there is blessing: strong buying and selling, muqaradah (mudharabah) and mixing wheat clearly for household purposes, not for sale" (H.R Ibnu Majah).

c) Ijma

Mudharabah is prescribed based on the ijma (agreement) of the friends and based on the agreement of the priests who state their permissibility. This is based on the proposition which states that mutual help in good deeds and preventing each other from evil. Among the ijma' in mudharabah, there is a history which states that a congregation of friends used the assets of orphans for mudharabah. This action was opposed by other friends. Muamalah in the form of mudharabah is agreed upon by the ulama regarding its permissibility. The basis for his legal authority was the Prophet's experience in trading capital given by Siti Khadijah before he was appointed a Prophet and then established after he became a Prophet.

d) Qiyas

Mudharabah is assigned to al-musyaqah (ordering someone to manage the garden). Apart from humans, there are poor and there are also rich. On the one hand, there are many rich people who work on their wealth, on the other hand there are also quite a few poor people who want to work but don't have capital. So mudharabah is intended, among other things, for the benefit of humans in order to fulfill their needs. With cooperation between the two parties, their respective needs can be combined, resulting in profits.

c. Pillars and Terms of Mudharabah

Islam has regulated the pillars and conditions of mudharabah cooperation so that cooperation can be said to be valid according to sharia'. The following is an explanation of the pillars and conditions of mudharabah cooperation, which are as follows:

a) Profit Sharing Pillar (Mudharabah)

Rukun is a mufrad word from the jama' word "arkan" which means principle or joint or pillar, namely something that determines the validity (if done) and invalidity (if abandoned) of a job and whether something is included in that job. According to Sayyid Sabiq, the pillars of mudharabah are consent and qobul that come from people who have expertise. In this ijab qabul there is no requirement for certain pronunciations, but it can be in any form that expresses the meaning of mudharabah because what is meant in this contract is the purpose and meaning, not the pronunciation and wording. Based on this information, it can be understood that what is meant by rukun is an important element that causes one job to exist over another job, which in this case is the collaborative work of the mudharabah agreement. According to Shafi‘iyah scholars, there are six pillars of mudharabah cooperation, namely:

1) The owner of the goods who handed over the goods.
2) People who work, namely managing goods received from the owner of the goods.
3) Aqad mudharabah, carried out by the owner and the property manager.

References:
27 Muhammad bin Yazid Al-Qazwini, Sunan Ibnu Majah, h 768
28 Rahmat Syafe'i, Fiqih Muamalah, (Bandung: Pustaka Setia, 2001) h. 226
29 Sohari Sahrani dan Ruf'ah Abdullah, Fiqih Muamalah, (Bogor: Ghalola Indonesia, 2011) h. 191
30 Achmad Wardi Muslich, Fiqih Muamalah, (Jakarta: Amzah, 2010) h. 370
4) Mal, namely basic assets or capital.
5) Charity, namely the work of managing assets so as to generate profits, and
6) Profit.\(^{31}\)

According to Malikiyah, the law of mudharabah is jaiz. While the pillars are:
1) Capital
2) Charity
3) Profit
4) The party entering into the agreement
5) Sighat (consent and qobul)

According to Jumhur Ulama, there are five pillars of mudharabah, namely:
1) Orang yang berakad
2) Capital
3) Profit
4) Work
5) Sighat, namely consent and qabul.\(^{32}\)

Menurut Zuhayli, akad mudharabah memiliki beberapa rukun yang telah ditentukan guna mencapai keabsahannya, yaitu:
1) Fund owner (Shahibul Mal)
2) Manager (Mudharib)
3) Handover greeting (Sighat ijab wa qabul)
4) Capital (ra'sul mal)
5) Employment
6) Profit.\(^{33}\)

According to Amir Syarifudin, in mudharabah cooperation there are three elements, each of which must meet the requirements for the validity of a mudharabah contract.:
1) The owner of the capital (shohibul maal) and the entrepreneur or also known as the one who runs the capital (mudharib) are the parties carrying out the collaboration. Both must meet the requirements to enter into an agreement, be adults of sound mind and act with their own awareness and choice, without coercion, while entrepreneurs or those running capital must be competent and able to work in accordance with their field.
2) Object of cooperation or capital. The conditions must be in the form of money or goods that are valued in money, the amount is clear, it belongs to the owner of the capital and can be distributed during the contract.
3) Profit or profits. Profits are shared according to what is mutually agreed and determined in percentage terms, not in absolute numbers that are known for certain. The reason is that what workers or capital owners will receive is not certain.\(^{34}\)

According to Abdullah Al-Mushlih, like other forms of business, this profit sharing business also has three pillars, namely two or more actors, the object of the contract and the pronunciation of the contract.

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31 Sohari Sahrani dan Ruf’ah Abdullah, Op.Cit, h. 199
32 Nasroen Haroen, Fiqh Muamalah, Cet. Ke-2, (Jakarta: Gaya Media Pratama, 2007) h.177
33 Wahbah Az-Zuhaili, Fiqh Islam Wa Adillatuhu Jilid 6, Penerjemah Abdul Hayyie AlKattani, (Jakarta: Gema Insani, 2011) h.92
34 Amir Syarifudin, Op.Cit, h. 246
1) Two parties entering into the contract. The two parties here are investors and capital managers. Both are required to have activity competence. Namely, people who are not bankrupt and in debt, small children, crazy people, idiots, all of them are not allowed to carry out this transaction.

2) Object of the contract. The object of the contract in this profit sharing cooperation is none other than capital, type of business and profit.

i. Capital
   Capital is required to be a medium of exchange such as gold, silver or money in general. This capital investment may not be made using goods unless it is agreed to determine the price value in money. So that value is the capital used to start a business. On that basis the calculations are considered complete for the future.

ii. Type of business
   The origin of the business in the profit sharing business (investment) is in the field of commerce or other related fields. Capital managers may not cooperate in the sale of haram goods based on the agreement of the ulama, such as buying and selling carcasses, blood, pork, liquor and buying and selling usury or the like.

iii. Profit
   The profits in this capital investment (profit sharing) system should be clearly known and specified a certain percentage for capital owners and capital managers which is evenly distributed, such as half, third or quarter and the like. If a certain amount of profit is determined for one party, while the rest goes to the other party, then it is an illegal investment effort. Because it could be that the profits from the business are only part, so the collaboration must be terminated in the profits. Even more damaging than this is if the owner stipulates a certain percentage of his capital that is not related to the investment business because that means compromising the business through this capital investment system with a usury-based business.

   There are a number of codes of ethics in the profit sharing system in profit sharing cooperative businesses, namely:

a) Profits are based on an agreement between the two parties, but losses are only borne by the capital owner provided that the loss occurs not due to the manager's negligence.

b) Profits are used as capital reserves. If there is profit on one side and loss or damage on the other side, then the loss or damage must be covered first by the existing profits, then what is left is shared between the two according to the agreement.

c) Managers may not take profits before the distribution period. The reason capital managers are not allowed to take their share of profits except after the distribution period is because losses may occur after that, so the profits are used to cover them. So it's not just a matter of sharing, the rights of both parties are protected.  

iv. Pronunciation of the contract
   The recitation of the contract in a muamalah transaction is usually called Ijab Kabul or sighat contract. The recitation of this contract can be done verbally or in writing, it must be done based on mutual agreement regarding the advantages and disadvantages and things that will happen in the future and must be in clear language that can be understood by both parties.

v. Conditions for Profit Sharing (Mudharabah)

35 Abdullah Al-Mushlih, Shalah As-Shawi, Op. Cit, h. 170-178
According to Sayyid Sabiq, the conditions for mudharabah are related to the pillars of mudharabah itself. The conditions for valid mudharabah are as follows:

a) The capital or goods handed over are in the form of cash. If the item is in the form of gold or silver bullion (tabar), ornate gold or other commercial gold, then the mudharabah is void.

b) For people who carry out a contract, they are required to be able to carry out tasharruf, then the contract will be canceled for young children, crazy people and people under forgiveness.

c) The capital must be clearly known so that it can be differentiated between the capital being traded and the profits or profits of the trader which will be distributed to both parties, in accordance with the agreed agreement.

d) The percentage of profits that will belong to managers and capital owners must be clear, for example half, one third or one quarter.

e) Obtain an agreement from the owner of the capital, for example, I hand over this money to you for trading. If there is a profit, it will be divided in half and received from the manager.

f) Mudharabah is absolute, the capital owner does not bind the property manager to trade in a certain country, trade certain goods, at certain times while not at other times because the binding conditions often deviate from the purpose of the mudharabah contract, namely profit, if in mudharabah there are conditions - requirements, then the mudharabah becomes damaged (fasid) in the opinion of Al Syafi’i and Malik. Meanwhile, according to Abu Hanifah and Ahmad Ibn Hanbal, Mudharabah is valid.\(^{36}\)

According to the conditions, Malikiyah stated the following:

i. The handover of capital to the manager must be immediate, if the handover is delayed, then the mudharabah will be fasid

ii. The amount of capital must be known when the contract is executed, therefore mudharabah with capital whose amount is not clear is not valid.

iii. Capital that is accountable to the manager.

iv. The capital must be money valid in a country, whether printed money or not.

v. The division of profits must be emphasized that one party must not determine something that is clear for their benefit.

vi. The clear benefit section should be well known.

vii. Only the manager should do the work.

viii. Capital owners should not restrict managers from carrying out their work.

ix. Don't delay time.

The legal conditions for a mudharabah contract are closely related to the pillars of mudharabah as mentioned above:

a) With regard to the terms of the contract (aqidania), it is required that the person who will carry out the contract, namely the owner of capital and the entrepreneur, is an expert in representing and being a representative. In particular, entrepreneurs (mudharib) must be people who are truly capable (experts) and honest, in the sense that they can be trusted to run the capital while maintaining the capital entrusted to them.\(^{37}\)

b) With regard to capital requirements (mauqud alaih) that:

\(^{36}\) Sohari Sahrani dan Ruf’ah Abdullah, Op.Cit, h. 199

\(^{37}\) Moh Rifa’i, dkk, Terjemah Khulasah Kifayatul Akhyar, (Semarang: CV. Toha Putra, 1978) h. 223
i. Capital must be in the form of money, such as dinars, dollars or rupiah.
ii. Capital must be clearly known and have a size.
iii. Capital must be available, not in the form of debt, meaning that the capital provided is truly one's own.
iv. Capital must be provided to entrepreneurs. This is intended so that entrepreneurs can work on it, namely using the assets as a trust. Regarding sighat (consent and Qabul).

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38 Rachmat Syafi’i, Op.Cit, h. 228

39 Muhammad, Dasar-Dasar Keuagan Islam, (Yogykarta: Ekonosia Kampus Fakultas Ekonomi UII, 2004) h. 84

Based on several opinions regarding the pillars and conditions in a mudharabah contract which have been described above, it can be concluded that the pillars and conditions in a mudharabah contract are: actors (capital owners and entrepreneurs), mudharabah objects (capital and work), agreement between both parties (ijab qabul ), and profit ratio.

d. Mudharabah Principle

In general, it can be stated that mudharabah is actually a sub system of musaqah. However, Islamic jurisprudence experts put mudharabah in a separate position and provide a special legal basis, both in terms of the text of the Qur’an and from the sunnah. The mudharabah principle is the principle of profit sharing, namely an agreement between the owner of capital (money or goods) and the entrepreneur. In this agreement, the capital owner is willing to fully finance a project or business, and the entrepreneur agrees to manage the project by dividing the proceeds according to the agreement. Capital owners are not permitted to make proposals and carry out supervision. If the business being supervised experiences a loss, the loss is fully borne by the owner of the capital, unless the loss occurs due to fraud or abuse by the entrepreneur. If a loss occurs which is solely a business consequence (not due to fraud) then the loss will be borne jointly by the investor and entrepreneur in accordance with the agreement. With these principles, it becomes increasingly clear that the Islamic economic system clearly has the character and spirit of togetherness and justice.

The principles of mudharabah are inseparable from the principles of Islamic muamalah. Therefore, mudharabah must still refer to the rules of Islamic sharia and the rules of Muamalah Fiqh are the indicators. This means that whether or not the mechanism in this mudharabah is appropriate is determined by its conformity with the principles of Islamic law. The principles of mudharabah in Islamic muamalah are as follows:

a) The principle of the ability to enter into a mudharabah contract. This means that the mudharabah contract is justified by the Al-Qur’an and the Sunnah of the Prophet. In mudharabah, you must adhere firmly to the provisions of Islamic law as explained in the legal basis for mudharabah (Al-Qur’an and Sunnah). Mudharabah is permissible because it has benefits for many people, especially for the weak and entrepreneurs.
are not liable for damaged capital (bankruptcy) as long as it does not exceed the limit in the sense that the loss is caused by the consequences of the business.\textsuperscript{40}

b) Voluntary principle without coercion. A mudharabah contract reflects a willingness to work together, so neither party should enter into this contract under coercion. Apart from that, the mudharabah contract aims to help the lives of the weak, not merely to seek profit, nor is it a way to explore. For this reason, in this form of cooperation, entrepreneurs are required to have freedom to do business in accordance with the wishes of the capital owner.\textsuperscript{41}

c) The principle of bringing benefits and avoiding harm. As social creatures, the need for cooperation between one party and another in order to improve living standards, especially in the economic field, is something that cannot be ignored. The reality shows that human life has capital, but cannot manage that capital, and wants to help other people by transferring the capital they have to parties who need and are able to manage that capital. Based on this reality, cooperation is needed between those who have capital and people who do not have or lack capital. In the form of mudharabah cooperation, capital owners and capital managers benefit greatly, on the one hand, capital owners benefit from the investment they provide. Meanwhile, on the other hand, people who need capital will be greatly helped by this collaboration. Entrepreneurs strive in the economic field and avoid unemployment, and can improve their standard of living. In this way, benefits are created and harm is avoided such as poverty and unemployment.\textsuperscript{42}

d) The principle of justice. The qualities of enthusiasm, togetherness and justice are clearly visible in mudharabah cooperation. This can be seen through togetherness in bearing losses experienced in business, losses will be borne by the capital owner if the loss is a result (consequence) of the business, not due to engineering. The management bears the loss of skills and time, whereas if profits are obtained they will be shared together according to the agreement agreed upon by both parties.\textsuperscript{43}

Based on the description of the principles of mudharabah above, it can be concluded that the system of cooperation between capital owners and managers in the form of a mudharabah contract is very effective when it can help the economy of the weak who have skills but do not have the capital to run a business to meet their living needs, and most importantly can prevent social disparities between rich and poor people.

e. Types of Mudharabah

Hanafiyah scholars divide the form of mudharabah contracts into two forms, namely mudharabah shahihah (legitimate mudharabah) and mudharabah fasidah (damaged mudharabah). If the mudharabah falls on the fasid, according to the Hanafiyah, Syafi’iyah and Hanbaliyah scholars, workers are only entitled to receive work wages in accordance with the prevailing wages in the area, while all profits become the rights of the capital owner. Malikiyah scholars state that in mudharabah fasidah, the employment status remains as in mudharabah shahihah in the sense that he still gets a share of the profits.\textsuperscript{44} Then seen from the perspective of transactions

\textsuperscript{40} Ahmad Azhar Basyir, Asas-Asas Hukum Muamalah (Hukum Perdata Islam), (Yogyakarta: Pustaka Fakultas Hukum UII, 1990) h. 10
\textsuperscript{41} Helmi Karim, Op.Cit, h. 14
\textsuperscript{42} Abdurrahman Al-Jaziri, Op.Cit, h.48
\textsuperscript{43} Karnaen Perwataadmaja dan Muhammad Syafii’i Antonio, Op.Cit, h. 22
\textsuperscript{44} Ibnu Qadamah, Al-Mughni, Jilid V, (Riyadh: Maktabah Ar-Riyadh Al-Hadithsah,tt) h. 30
carried out by capital owners with work, fiqh scholars divide mudharabah contracts into two forms, namely mudharabah mutlaqah (absolute surrender of capital, without conditions and cancellation) and mudharabah muqayyadah, workers can manage the capital with any business they wish. according to him it will bring profits and in which areas it is desired. However, in mudharabah muqayyadah workers must follow the conditions and limitations set forth by the capital owner. In line with the opinion of fiqh scholars, figures in the field of muamalah fiqh also divide mudharabah contracts into two forms, namely mudharabah mutlaqah (absolute surrender of capital, without conditions and restrictions) and mudharabah muqayyadah (delivery of capital with certain conditions and limitations). In more detail, below we will briefly explain the various types of mudharabah contracts, namely as follows: Absolute Mudharabah (Al-muthlaq), and bound mudharabah (Al-muqayyadah).

a) Absolute mudharabah (al-absolute) According to Muhammad Asy-Syarbini absolute mudharabah is handing over one's capital to an entrepreneur without placing any restrictions, such as saying, "I hand over this money to you to work on, while the profits will be divided between us, each half, third or etc." Absolute mudharabah is the investment of one's capital to an entrepreneur without placing restrictions, "I will hand over this money to you to work on, while the profits will be divided between us, each half or a third, etc. The contract does not contain provisions or restrictions regarding the place of business activities, types of business goods used as business objects, and other provisions. Salafus Saleh cleric in his discussions often gives an example of the expression i’al ma Syi’ta (do whatever you like) from shahibul mal to mudharib which gives enormous power. According to Syafi’i Antonio mudharabah mutlaqah is a form of cooperation between shahibul mal and mudharib whose scope is very broad and is not limited by the specifications of the type of business, time and business area. This type of business has conditions that are safe, halal and profitable. According to the Editorial Board of the Encyclopedia of Islamic Law, in mudharabah mutlaqah, the mudharib is free to manage the capital provided by the shahibul mal for whatever business purposes he considers will bring profit. The validity period is not specified, in which area the business will be carried out, the line of trade, line of industry or line of service that will be carried out is not determined and it is not determined from whom the goods will be purchased. The mudharib's freedom in terms of mudharabah takes the form of mudharabah muthlaqah, not unlimited freedom at all. Capital invested by shahibul al-mal may not be used to finance projects or investments that are prohibited by Islam. Such as producing or trading liquor (even if obtaining official permission from the government), pig farming and so on. Mudharabah muthlaqah, mudharib also has an open mandate and is authorized to do whatever is necessary for the success of the mudharabah's objectives in the context of implementing the business in question. However, if it turns out that the mudharib has committed negligence or fraud, then the mudharib must be responsible for the consequences. If fraud occurs in the business, then the loss cannot be a burden on the mudharabah agreement in question. Mudharabah Muthlaqah is an agreement between two parties, namely shahibul maal and mudharib, in which shahibul maal
fully surrenders the invested funds to the mudharib to manage his business in accordance with sharia principles. Shahibul Maal does not set limits on the type of business, the time required, the marketing strategy, and the area of business carried out. Shahibul maal gives very large authority to the mudharib to carry out his business activities, as long as they are in accordance with Islamic sharia principles. Mudharabah muthlaqah is a mudharabah contract where shahibul maal gives freedom to the fund manager (mudharib) in managing their investments (PAPSI, 2003). Mudharabah muthlaqah can be called an investment from the owner of funds to a sharia bank, and is not an obligation or equity of a sharia bank. Sharia banks do not have the authority to refund if there is a loss due to the management of funds which is not caused by the bank's negligence or error as mudharib. However, on the other hand, in the event that a sharia bank (mudharib) makes a mistake or negligence in managing investor funds (shahibul maal), then the sharia bank is obliged to replace all mudharabah muthlaqah investment funds. This type of mudharabah muthlaqah investment in sharia banking applications can be offered in savings and deposit products.

b) Mudharabah Muqayyadah (bound) According to Muhammad Asy-Syarbini, mudharabah al-muqayyadah (bound) is handing over one's capital to an entrepreneur by providing limits. Such as the requirement that entrepreneurs must trade in the Bandung area or must trade shoes, or buy goods from certain people, and so on. The existence of these restrictions often reflects the general tendency of shahibul maal to enter this type of business world. According to the Editorial Board of the Encyclopedia of Islamic Law, in mudharabah muqayyadah, the mudharib is not free to use the capital according to his wishes, but must fulfill the conditions determined by the shahibul maal. These conditions include, for example, having to trade only certain goods, carried out in certain areas, and having to buy goods in certain areas. Shahibul maal invests his funds in mudharib, and places restrictions on the use of the funds he invests. The limitations include:
   a) Where and how to invest.
   b) Type of investment.
   c) Investment object.
   d) Time period.

Mudharabah muqayyadah has two parts, namely mudharabah muqayyadah on balance sheet is a mudharabah muqayyadah contract in which the mudharib shares the risk of losses of funds invested by shahibul maal. In this contract, shahibul maal provides general limitations, for example limitations regarding the type of business, financing period, and business sector. Mudharabah muqayyadah off balance sheet is a mudharabah muqayyadah agreement in which the shahibul maal provides clear boundaries, both regarding the project to be obtained, the time period, and the party implementing the work. The mudharib has been determined by shahibul maal. Sharia banks act as parties that bring together shahibul maal and mudharib. The profit sharing that will be shared between shahibul maal and mudharib comes from special projects. Sharia banks act as agents who bring the two parties together and will receive a fee. In the financial report, off balance sheet mudharabah muqayyadah will be recorded in the notes to the financial report. If the mudharib acts contrary to the supervisor of these restrictions (requirements), then the mudharib must be responsible himself for the consequences that arise. This mudharabah must be limited in time, so the mudharabah ends when the time period arrives. So it can be
understood that what is meant by mudharabah muqayyadah is a special deposit (restricted), the owner of the funds (shahibul maal) can determine special conditions that must be complied with by other parties as managers (mudharib), both regarding the place, destination and type of business. Regarding time restrictions, Hanafiyah and Imam Ahmad scholars allow placing limits on time and people, but Shafi’iyah and Malikiyah scholars prohibit it. Hanafiyah and Ahmad scholars also allow contracts if they are linked to the future, such as, "try this capital starting next month, while Shafi’iyah and Malikiyah scholars prohibit it.  

f. End of Mudharabah

According to Zuhayli, in principle, a cooperation contract in capital (mudharabah) will end if one of the parties terminates the contract, or dies or the capital invested suffers a loss at the hands of the capital manager (mudharib). The cooperation agreement in capital (mudharabah) will also be invalidated when the capital owner (shahibul maal) apostates, as well as the capital manager (mudharib). Apart from that, Zuhayli said, mudharabah will be said to be fasid if one of the conditions is not fulfilled, including the form of fasid mudharabah, for example someone who has hunting tools as a capital owner (shahibul maal) offers another person as a capital manager to hunt together and then Profits are shared together according to agreement. This mudharabah contract is fasid, the mudharib is not entitled to profits from hunting, all profits belong to the shahibul maal, the mudharib is only entitled to receive wages for the work done. On the grounds that the profits obtained came from assets owned by Shahibul Mal, he had to bear the burden of the losses. In this contract the mudharib is positioned as an ajir (the person whose labor is hired) and he is entitled to receive wages, both when he makes a profit and suffers a loss. Hendi Suhendi explained that the profit sharing agreement will become void if there are cases as follows:

a) The specified conditions are no longer fulfilled. If one of the mudharabah conditions is not fulfilled, while the capital is already held by the manager and has been traded, then the manager gets some of the profits as wages, because his actions are with the permission of the owner of the capital and he carries out his duties and is entitled to receive wages. If there is a profit, then the profit goes to the capital owner. If there is a loss, the loss is the responsibility of the capital owner because the manager is a worker who is only entitled to receive wages and is not responsible for anything except for his negligence.

b) The manager deliberately abandons his duties as capital manager or the capital manager does something that is contrary to the purpose of the contract. In this situation the capital manager is responsible if a loss occurs.

c) If the executor or capital owner dies, or one of the capital owners dies, the mudharabah becomes invalid. Apart from that, in Rachmat Syafe’i’s book, mudharabah is considered to end in the following way:

i. Cancellation, prohibition of business, and dismissal. Mudharabah becomes invalid with the cancellation of mudharabah, the prohibition on seeking dismissal. All this is if it meets the requirements for cancellation and prohibition, namely that the person making the contract is aware of the cancellation and dismissal, and the odal has been handed over when the contract is canceled and dismissed. However, if the

\[49\] Ahmad Wardi Muslich, Op.Cit, h. 372
entrepreneur does not know that the mudharabah has been cancelled, the entrepreneur (mudharib) is required to continue working on it.

ii. One of the children died. Jumhur ulama' are of the opinion that mudharabah is void if one of the members dies, whether the owner or entrepreneur. This is because mudharabah is related to representatives who will be celebrating the death of the representative or representative. The cancellation is considered complete and valid, whether the person carrying out the contract is known or not.

iii. One of the crazy guys. Jumur ulama are of the opinion that being crazy cancels mudharabah, because being crazy or similar cancels skill in mudharabah.

iv. The owner of capital apostates. If the owner of capital apostates (leaves Islam) or is killed in apostasy, or joins the enemy and has been decided by a judge for his defection, according to Imam Abu Hanifah, this invalidates the mudharabah because joining the enemy is the same as death, it is a loss expertise in property ownership, under the pretext that the apostate's property is distributed among his heirs.

v. Capital is damaged in the hands of the entrepreneur. If the assets are damaged before they are spent, the mudharabah becomes invalid, this is because the capital must be held by the entrepreneur. Likewise, mudharabah is considered damaged if the capital is given to someone else or spent so that there is nothing left to work on.

g. Wisdom of Mudharabah

Islam prescribes and allows profit sharing in order to provide convenience to humans. Sometimes some of them have assets, but are unable to develop them and others do not have assets but have the ability to develop them. Therefore, the Shari'ah allows this muamalah so that each of them can benefit. The capital owner utilizes the mudharib's (manager) expertise and the mudharib utilizes the assets, thus creating wealth and charity cooperation. Allah SWT does not prescribe a contract except to create benefits and prevent damage. So the wisdom of the sharia law of mudharabah is that humans can cooperate in trade matters, because this also includes helping each other.

Based on the above understanding, it can be understood that Islamic teachings always recommend doing good deeds on earth, the aim of which is not only for the benefit of humanity in this world and the hereafter. Mudharabah contains great wisdom in society, because it fosters individuals to always have the nature of helping each other and a spirit of mutual cooperation among members of society. Apart from that, the wisdom of enshrining mudharabah which is desired by the most wise syar'i is to eliminate poverty and to establish love between fellow humans. Apart from that, mudharabah is an act that is blessed, as Rasulullah SAW said:

"عَنْ صَالِحِ بْنِ شُهَابٍ عَنْ أَبِيهِ قَالَ رَسُولُ اللهِ صَلَّى اللهُ عَلَيْهِ وَسَلَّمَ نَاسِخًا الْبَيْعَةٍ أَنْ لَيْنَاتِي لِظَلَّةٍ نَفْسَهُمُ الْبَيْعَةِ إِلَى أَحَرِّ الْمَقْوَرَةِ أَوْ الْبَيْعَةِ إِلَى أَحَرِّ الْمَقْوَرَةِ أَوْ الْبَيْعَةِ إِلَى أَحَرِّ الْمَقْوَرَةِ أَوْ الْبَيْعَةِ إِلَى أَحَرِّ الْمَقْوَرَةِ أَوْ الْبَيْعَةِ إِلَى أَحَرِّ الْمَقْوَرَةِ أَوْ الْبَيْعَةِ إِلَى أَحَرِّ الْمَقْوَرَةِ أَوْ الْبَيْعَةِ إِلَى أَحَرِّ الْمَقْوَرَةِ أَوْ الْبَيْعَةِ إِلَى أَحَرِّ الْمَقْوَرَةِ أَوْ الْبَيْعَةِ إِلَى أَحَرِّ الْمَقْوَرَةِ أَوْ الْبَيْعَةِ إِلَى أَحَرِّ الْمَقْوَرَةِ أَوْ الْبَيْعَةِ إِلَى أَحَرِّ الْمَقْوَرَةِ أَوْ الْبَيْعَةِ إِلَى أَحَرِّ الْمَقْوَرَةِ أَوْ الْبَيْعَةِ إِلَى أَحَرِّ الْمَقْوَرَةِ أَوْ الْبَيْعَةِ إِلَى أَحَرِّ الْمَقْوَرَةِ أَوْ الْبَيْعَةِ إِلَى أَحَرِّ الْمَقْوَرَةِ أَوْ الْبَيْعَةِ إِلَى أَحَرِّ الْمَقْوَرَةِ أَوْ الْبَيْعَةِ إِلَى أَحَرِّ الْمَقْوَرَةِ أَوْ الْبَيْعَةِ إِلَى أَحَرِّ الْمَقْوَرَةِ أَوْ الْبَيْعَةِ إِلَى أَحَرِّ الْمَقْوَرَةِ أَوْ الْبَيْعَةِ إِلَى أَحَرِّ الْمَقْوَرَةِ أَوْ الْبَيْعَةِ إِلَى أَحَرِّ الْمَقْوَرَةِ أَوْ الْبَيْعَةِ إِلَى أَحَرِّ الْمَقْوَرَةِ أَوْ الْبَيْعَةِ إِلَى أَحَرِّ الْمَقْوَرَةِ أَوْ الْبَيْعَةِ إِلَى أَحَرِّ الْمَقْوَرَةِ أَوْ الْبَيْعَةِ إِلَى أَحَرِّ الْمَقْوَرَةِ أَوْ الْبَيْعَةِ إِلَى أَحَرِّ الْمَقْوَرَةِ أَوْ الْبَيْعَةِ إِلَى أَحَرِّ الْمَقْوَرَةِ أَوْ الْبَيْعَةِ إِلَى أَحَرِّ الْمَقْوَرَةِ أَوْ الْبَيْعَةِ إِلَى أَحَرِّ الْمَقْوَرَةِ أَوْ الْبَيْعَةِ إِلَى أَحَرِّ الْمَقْوَرَةِ أَوْ الْبَيْعَةِ إِلَى أَحَرِّ الْمَقْوَرَةِ أَوْ الْبَيْعَةِ إِلَى أَحَرِّ الْمَقْوَرَةِ أَوْ الْبَيْعَةِ إِلَى أَحَرِّ الْمَقْوَرَةِ أَوْ الْبَيْعَةِ إِلَى أَحَرِّ الْمَقْوَرَةِ أَوْ الْبَيْعَةِ إِلَى أَحَرِّ الْمَقْوَر*}

Meaning: From Salih bin Shuhaib r.a that Rasulullah SAW, said, "Three things in which there is blessing: strong buying and selling, muqaradhah (mudharabah) and mixing wheat clearly for household purposes, not for sale" (HR Ibnu Majah).

The hadith above explains that people who receive blessings in muamalah are as follows:

a) Sell shoes easily (don't make things difficult for buyers).

b) Not mixing good things with bad things, in another sense (acting honestly).

c) Providing capital to other parties, when needed.
Another lesson in allowing cooperation using a profit sharing or mudharabah system is the creation of a close sense of brotherhood (khuwah) and a sense of mutual assistance (ta'awun) among Muslims who have expertise in a particular field, resulting in social jealousy between *Muslims in a society can be avoided.*

2. Share the results of livestock according to Islamic law
   a) Legal Basis: Sharing of livestock products in Islam is assigned to al-musyaqah (telling someone to manage the garden). Apart from humans, there are poor and there are also rich. On the one hand, many rich people cannot manage their wealth. On the other hand, there are quite a few poor people who want to work, but do not have capital. Thus, the existence of profit sharing is intended, among other things, to meet the needs of the two groups above, for the benefit of humans in order to meet their needs. With cooperation between the two parties, their respective needs can be combined to produce profits. So it can be understood that sharing of livestock products is permitted. As Rasulullah SAW said:

   
   عﻦ عﺒﺪ ﷲ اﺑﻦ عمﺮ ان رﺳﻮل ﷲ ﺻلى ﷲ عليﻪ وﺳلم اعﻄى ﺧيﱪ ﺑﺸﻄﺮ ﻣا ﳜﺮج ﻣنها ﻣﻦ ﲦﺮ او زرع

   Meaning: From Abdullah bin Umar r.a, Rasulallah SAW actually gave his garden to the people of Khaibar to be looked after by them with an agreement that they would be given a portion of their income, either from fruit or from their plantations. (H.R Bukhari Muslim).

   In connection with the absence of a hadith that explains the sharing of cattle products in detail. So, cattle can be filled with fruit so that the above hadith can be a legal basis regarding the permissibility of sharing the produce of cattle.

b) Rights and Obligations of Capital Owners and Workers
   1) Rights and obligations of capital owners. In livestock production sharing cooperation, capital owners have several rights and obligations, namely:
      i. Capital owners are obliged to provide and hand over 100% capital.
      ii. Owners of capital have full rights to the capital provided to workers.
      iii. Capital owners have the right to supervise the running of business activities. Although workers still have the exclusive right to manage without interference from capital owners.
      iv. Capital owners have the right to provide guidance, instructions and suggestions as long as necessary regarding profit-sharing business activities.
      v. Capital owners are obliged to bear all losses resulting from profit sharing cooperation as long as the losses occur not due to worker negligence.
      vi. The capital owner is obliged to cover the full medical costs if the livestock becomes sick.
      vii. If livestock dies, capital owners must be willing to take the risk. There is no compensation from workers to the owners and there is also no compensation from the owners of capital to the workers.\footnote{Abu Yahya Zakaria, Riyadus Salihin, Terjemah Al-Hafidz dan Masraf Suhaini, (Surabaya: CV. Mahkota, 1994) h. 74 4}

\footnote{Surat Perjanjian Kerja Sama Gaduhan, (Online), Tersedia di http://kttaraswati.blogspot.co.id/2013/04/surat-perjanjian-kerjasama-gaduhan.html/m=1}
2) Workers' Rights and Obligations

Workers have several rights in a cooperation agreement for the production of livestock, namely living costs and profits agreed upon in the contract. Ulama differ in opinion regarding workers' rights to mudharabah assets. According to Imam Syafi'i, mudharibs do not have the right to earn income for their personal needs from mudharabah assets, either at home or while traveling. Because the mudharib will later get a share of the profits and he is not entitled to other benefits from the mudharabah contract. This subsistence can be equal in nominal value to the profit share, and the mudarib will get more.

c) Responsibility for Risks Occurring in the Agreement

Profit Sharing for Livestock Animals The principle of profit sharing is a partner system or collaboration between fund owners and managers. In implementing this collaboration, there are factors that influence the implementation of the cattle farming business, whether supporting or driving factors for the cattle farming business or inhibiting factors. According to fiqh terms, if the transaction fails, resulting in part or all of the capital invested by the owner of the capital being used up, then only shahibul mal himself will bear the loss. Meanwhile, the mudarib does not bear or does not have to compensate for the loss of capital lost in the mudharib's records in carrying out its business in accordance with the rules they have agreed to, and does not misuse the capital entrusted to it. Abdurahman al-Jaziri said that mudharabah means an expression of giving capital from one person to another as business capital where the profits obtained will be shared between the two of them, and any losses will be borne by the owner of the capital. And if a loss occurs that is not due to an error in running the capital, he is entitled to a reasonable wage called Ujratulimitsil. A mudharabah contract is a form of contract between two parties where one party acts as the owner of capital and entrusts a certain amount of capital to be managed by a second party, namely the business manager, with the aim of making a profit or in short, a mudharabah contract is a partnership agreement between the assets of one of the parties and their work from the other party. The size of the profit distribution between cow owners and others is not the same, depending on each individual, this distribution is calculated after the cow is sold, namely:

1) If the bull is an adult, the way to share the results is to sell the cow first and divide the profit in half. For example, a cattle breeder that has been running for 2 years is sold with an agreement between both parties for a basic price of one million rupiah and after the sale the remaining profit is 2 million. Profit sharing is 50% cow owner and 50% farmer.

2) If the female cow does not have calves, the cow gets the same profit share as the adult bull, that is, the cow is sold by the owner of the cow and the profit is divided in half.

3) If a female cow gives birth, then the results are divided between 30% of the cow owner and 70% of the cow manager. This distribution is in the form of money when the cow is sold. Because in principle the mudharabah contract is carried out based on trust and wakalah, the mudharib becomes an amen (trusted) person for shahibul maal, meanwhile the existing capital is basically a mandate, because he receives and manages it with shahibul maal's consent. Wakalah is the delegation of power by one person to another in matters that may be delegated or handing over someone to
another person to do something. In general, the profit sharing system is implemented with the aim of helping each other to work together in a business where the first party has excess funds and the second party lacks capital but has the skills so that they can work together with this profit sharing system which is expected to improve the family's economy, at least increasing income, population little by little. Because this business has the principle of helping each other in doing good deeds. Looking at the calculation of profits from various types of cattle above and the reality of what is happening in Smber Agung village, it can be said that if the manager wants to get a lot of profit then the manager must be able to look after it as well as possible.

D. Conclusion

Based on the research results, it can be concluded that the Study of Goat Profit Sharing in the Perspective of Sharia Economic Law in Ganjaran Village is a type of Syirkah Mudharabah which is carried out orally. Sharing the results of goat farming is still done according to custom, namely by the goats that are born, if one goat is born then it is sold first and then divided in half. If a goat gives birth to 2 goats, each of them gets 1 goat. The second way to share the results is by taking turns with the goats, the first born child goes to (mudharib) the second child goes to (shahibul mall) and so on, while for male goats the way to share the results is by selling them first after which the profit from the sale is divided in half.

According to Islamic law, syirkah is permitted as a legal basis for the Qur'an and Sunnah. There is no prohibition on practicing syirkah and sharing profits. As long as syirkah is carried out in accordance with the pillars and requirements of syirkah. Shirkah may be carried out in terms of sharing the results of goat farming but not at the expense of either party.
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