

PRACTICE OF MANGREWA BUSINESS IN MALIBA HAMLET, CURIO DISTRICT, ENREKANG REGENCY ANALYSIS OF ISLAMIC ECONOMIC LAW

Mirnasari¹, Trimulato^{2*}, Nuringsih³, and Syarifuddin⁴

^{1,3} Department of Sharia Banking, Universitas Muhammadiyah Parepare, Indonesia

² Department of Sharia Banking Universitas Islam Negeri Alauddin Makassar, Indonesia

⁴ Department of Sharia Economics Universitas Islam Makassar, Indonesia

Email: tri.mulato@uin-alauddin.ac.id

Abstract

This research was conducted to know how Islamic Economic Law views Mangrewa Business Practices in Maliba Hamlet, Curio District, Enrekang Regency, South Sulawesi. The type of research conducted is field research with a qualitative model. The object of research is focused on the practice of Mangrewa business profit sharing in Maliba Hamlet, Curio District, Enrekang Regency. The nature of this research is descriptive, describing how the Mangrewa business practices are carried out by the local community and then associated with Islamic Economic Law which refers to the Qur'an and Hadith. Data collection techniques in this study are observation, interview, and documentation. The data analysis technique used is Qualitative Descriptive Analysis. The results showed that the Mangrewa business practice uses the principle of profit sharing with the use of the Mudharabah Mutlaqah contract where the owner of the capital gives livestock to the manager to be cared for without any specified time limit and the distribution of profits is carried out after the livestock produces children. Regarding using livestock as business capital, it is considered valid according to Islamic Economic Law because the form and amount are clear and can be delivered when Ijab Qabul. Then in terms of profit sharing, it is also permissible because it is by the principles of Islamic Economic Law in which the profit is divided equally without any party being disadvantaged, and there is an element of mutual consent from both parties.

Keywords: Islamic Economic Law, Mangrewa Business, Business Profit Sharing

Mu'amalah : Jurnal Hukum Ekonomi Syariah

Website : <http://e-journal.metrouniv.ac.id/index.php/muamalah/index>

Received : 2024-04-03 | Reviewed : 2025-08-21 | Published : 2025-06-30

DOI: <https://doi.org/10.32332/muamalah.v4i1.9220>



This open-access article is distributed under the terms of the [Creative Commons Attribution-ShareAlike 4.0 International License](https://creativecommons.org/licenses/by-sa/4.0/), which permits unrestricted use, distribution, and reproduction in any medium, provided the original work is properly cited.

Introduction

Islam is a universal religion that consists of three aspects, namely belief, worship, and muamalat. Muamalat is a vertical relationship between fellow humans and their environment that must be based on the Qur'an and Hadith. Between muamalat and worship, the position must be balanced because worship and muamalat are both interconnected, where muamalat is also included in the form of worship. The scope of muamalah includes a contract which is one of the requirements to obtain ownership. The contracts or agreements made by individuals to fulfill their material needs include buying and selling, *ijarah*, *mudharabah*, *shirkah*, *wadi'ah*, and so on (Basyirah, et.al. 2023).

Islam affirms divine values as the foundation of business practices for Muslim business actors. However, not a few business people tend to practice business that is detrimental to others and even to the environment. Moral values such as justice, honesty, trustworthiness, professionalism, transparency, trustworthiness, away from haram and injustice are the basic principles in business practices for Muslim business actors. And these principles are sourced from the Qur'an and Sunnah which are framed within the framework of *Aqidah*, *Ibadah*, and *Akhlaq* (Alfaqih, 2017).

The development of Islamic economics in practice and concept is very dynamic. To respond to such circumstances, the presence of the right law is important to regulate activities in the field of Islamic economics. Although the Quran and Hadith are the sources of law for all activities, economic or business actors still need other guidelines when carrying out economic or business activities according to Islamic values. At that point, *ijtihad* can be an important instrument that can help economic or business actors engage in such growing economic activities. In the Indonesian context, to respond to the development of activities in the field of Islamic economics, *ijtihad* can be present in the form of fatwas issued, among others, by the National Sharia Council of the Indonesian Ulama Council (DSN MUI) (Abdullah & Wijaya, 2019).

The *fiqh Muamalah* is a result of processing human potential in achieving as many values as possible (*illahiyat*), which deals with the rules of human relations (*makhluqat*), which as a whole is a discipline that is not easy to understand. In doing business, there is a contract, where the contract is a connection of *ijab* and *qabul* from the parties who express their will (by the Sharia) which will have legal consequences on the object (Nilasari, 2019). Some several

contracts or agreements are usually carried out by each individual to obtain their material needs, including sale and purchase contracts, leases (*ijarah*), *musyarakah*, entrusted goods (*wadiah*), shirkah (company), transfer of debt (*hiwalah*), loans (*ariyah*), pawn (*rahn*), *kafalah*, auction (*muzayadah*), *mudharabah* (trading with other people's property or objects) and so on. Cooperation is usually done by someone to gain profit from the results of his business. There is a form of cooperation that is carried out with a system where the profits obtained from the results of the business are divided based on certain considerations, this cooperation is called profit-sharing cooperation. This profit-sharing system has been very often discussed, especially in the scope of Islamic economics (Imam, 2013).

The profit-sharing system is a concept of cooperation in bearing business risks and sharing business results in Islamic Banks, where the application of this profit-sharing concept is known as *mudharabah*. The *Mudharabah* agreement provides opportunities for underprivileged people to be able to improve their economy so that it is hoped that the community can live prosperously (Shoimah, et al. 2020). The second factor is a logical consequence of the actions taken by the actors. The capital owner submits his capital as the object of *Mudharabah*, while the business actor submits his work as the object of *Mudharabah*. The capital that is handed over can be in the form of money or goods that are detailed in terms of their monetary value, while the work that is handed over can be in the form of sincerity, and skill (Sari & Aravik. 2023).

Mudharabah comes from Arabic taken from the word *dharaba* (ضرب) which means to hit, move, go, oblige, take part, and participate (Ali and Muhdlor, 2003). *Mudharabah* is usually applied to fundraising and financing products. On the fundraising side, *mudharabah* is applied to (1) term savings, which are savings intended for special purposes, such as Hajj savings, sacrificial savings, and so on; (2) regular deposits, special deposits (special investment), where the funds deposited by customers are specifically for certain businesses, for example, *murabahah* only or *ijarah* only. As for the financing side, *mudharabah* is applied for working capital financing (trade and service working capital) and special investment, also called *mudharabah muqayyadah* (Susana & Prasetyanti. 2011).

Mudharabah is a form of work that involves two parties, namely the investor and the manager. The types of *mudharabah* are classified into 2 namely *mudharabah mutlaqoh* and *mudharabah muqayyadah*. The compilation of Sharia economic law or KHES is a product of legislation issued by the Supreme Court of the Republic of Indonesia as one of the guidelines in

Sharia economic activities, including the Islamic finance industry. The legal basis for this rule is the Supreme Court regulation (PERMA) no. 2 of 2008, while the Compilation of Sharia Economic Law consists of 4 books, 43 chapters, and 796 articles. The Compilation of Sharia Economic Law which regulates *mudharabah* contracts is contained in Book II chapter VIII on *mudharabah*. The *mudharabah* provisions regulated in KHES consist of 2 sections and 23 passages. The definition of *mudharabah* in book II article 20 paragraph (4) reads: "*mudharabah* is a collaboration between the owner of funds or investors and capital managers to carry out certain businesses by sharing profits based on the ratio" (Marita & Arifin, 2022).

Business partnerships and profit sharing in Islamic law, derived from legal sources in the four major schools of Islamic law, are the principles that will govern financial participation and joint ventures. These principles provide the legal foundations on which banking and financial intermediaries can be organized in the modern Islamic economy. The rights and obligations of a financial intermediary, the application of *mudharabah* to industrial ventures, and the viability of time-bound *mudharabah* contracts are some of the issues that are relevant to modern Islamic banking and finance practice in the face of fiqh provisions (Siddiqi, 1996).

The Mangrewa tradition cooperation agreement on Buffalo farming carried out in Curio, Enrekang Regency has met the criteria, namely in terms of contracts and pillars allowed according to Islamic Economic Law. Although the contract still uses the principle of mutual trust, they do not need a written agreement. When associated with the principles of Islamic Economic Law, this Mangrewa cooperation is by the principle of trust in the sense of openness, honesty, doing the best and most importantly being responsible in carrying out each of their respective duties and obligations. The type of contract used in the Mangrewa tradition transaction on Buffalo farming carried out by the Curio community of Enrekang Regency is more likely to use the *Mudharabah Mutlaqah* contract which is a form of cooperation between *shohibul maal* and *mudhorib* whose scope is very broad and not limited by the specifications of the type of business, time, and business area. Because the agreement does not have a time limit for raising livestock (Nilasari, 2019).

According to Islamic business ethics, every business actor in trading should not only aim to seek the greatest possible profit, but the most important thing is to seek pleasure and achieve blessings for the sustenance given by Allah SWT. The purpose of this study is to determine whether there is an effect of Islamic business ethics on business profits. Every Muslim trader

must carry out their economic activities based on sharia, namely the rules or provisions that Allah commands His servants. Based on the purpose of business ethics, business people do not expect profit but are guided by Islamic values, namely the Qur'an and Hadith (Anindya, 2017).

In times like now there are still many jobs that a person does through productive businesses such as cattle farming with a profit-sharing system and is part of a partnership. The profit-sharing system is familiar in human behavior, generally in the economic field. However, what needs to be questioned is whether the system of running the livestock process and how to divide the profits has fulfilled the provisions stipulated in Islamic Sharia. Business profits in *mudarabah* are divided according to the agreement outlined in the contract. If the loss is caused by fraud or negligence of the manager, the manager must be responsible for the loss. This profit-sharing cooperation is not new in Indonesian society, because this has been a hereditary practice since long ago (Hasanah, 2020).

Based on initial observations conducted by researchers in the community of Maliba Hamlet, Curio District, Enrekang Regency, it is not uncommon for people to still adopt traditional maintenance like this, and this maintenance is used by the community as additional capital to meet their economic needs in the future. Investors and managers are important elements in carrying out a *mudharabah* contract. The investor provides capital with the trust factor, while the manager must have the honesty factor in carrying out the mandate given to him by the investor. Mangrewa is one example of a form of cooperation that occurs in the community of Maliba Hamlet, Curio District, Enrekang Regency, where this cooperation uses livestock as capital in the form of either cows or buffaloes and has been around for a long time and is still being run today. This Mangrewa business itself uses the principle of profit sharing in its profit sharing. Usually, the local community conducts profit-sharing transactions only with the closest family and local neighbors, because in general, they know each other.

Based on this fact, the author is interested in researching the views of Islamic economic law on Mangrewa business practices in Maliba hamlet, Curio sub-district, Enrekang district. The purpose of this research is to describe mangrewa business transactions and analyze the aspects of Islamic economic law on mangrewa transactions in the form of cooperation that occurs in Maliba hamlet, Curio sub-district, Enrekang district, South Sulawesi.

Literature Review

The purpose of *mashlahah mursalah* is to realize benefits for humans to reject harm or badness and to eliminate human distress. In response to this, the market layout that occurs in the field is not by the theory of *mashlahah mursalah*. This is contrary to *maslahah dharuriyah* because the practice in the field that is not appropriate makes the fulfillment of *maslahah dharuriyah* impossible. The current problem concerns one of the basic human needs which, if not fulfilled, will have fatal consequences and threaten human safety. Directly the consequences arising from the existing discrepancies have an impact on the inability to maintain the basic human needs in trading, including unsuitable places, quality of merchandise, risks, and unfulfilled results (Dwi & Zamzami, 2022).

The principles of Islamic economics consist of the principles of tawhid and brotherhood, work and productivity, and distributing wealth fairly. The sources of Islamic law consist of the Qur'an as the eternal and original source of law. The Qur'an as the main source for all Islamic law has explained the basics of the law, such as ordering humans to fulfill promises (engagement) and confirming the permissibility of buying and selling along with the prohibition of usury. The second source of law is As-Sunnah, which is everything that is attributed to the Prophet Muhammad SAW. either in the form of speech, action, or takrir. The third source of law is *Ijma* which is a consensus both from the community and from religious scholars. While the fourth source of law is *Ijtihad* and *Qiyas*. *Ijtihad* means continuing every effort to determine the number of possibilities of a sharia problem. The legal effect is that the opinion it gives may be correct, although it may also be wrong. Thus *ijtihad* relies partly on the process of interpretation and reinterpretation, and partly on analogical deduction by reasoning. *Qiyas* equates something for which there is no legal text with something for which there is a legal text because of the similarity of the legal *illat* (Hasan, 2021).

Islamic Economic Law related to business, some of the findings resulting from this research are that several principles regarding buying and selling are regulated in Islamic Economic Law, namely, the concept of interacting, not doing business when the Friday call to prayer is announced until the completion of Friday prayer, anti-usury, anti-hoarding, there is no element of uncertainty (*gharar*), the goods are owned, do not contain unclean and when making a contract/transaction by the rules (terms and conditions), do not trade *hashat* (lottery), do not

trade mulamasah (by touching), and the goods sold are not haram and there is no element of deception (Azazy & Rusmani, 2018).

Profit sharing is the sharing of the results of the business that has been carried out by the parties to the agreement, namely the customer and the Islamic bank. In this case, two parties make a business agreement then the results of the business carried out by both parties, or one of the parties, will be divided according to the portion of each party who made the agreement contract. Capital investment transactions from fund owners to fund managers to carry out certain business activities based on Sharia principles, with the distribution of business results between the two parties based on a previously agreed ratio and if there is a loss, the loss must be borne together as long as the error does not come from the manager (*mudharib*) (Beni, et.al 2021).

The application of profit-sharing instruments reflects fairness more than interest instruments. Profit sharing sees the possibility of profit and risk as facts that may occur in the future. Meanwhile, interest only recognizes the certainty of profit on the use of money. Profit sharing is the basic driver of Islamic banking operations, while interest is the basic driver of conventional banking operations. The theory of profit and loss sharing when analyzed using financial/monetary theory - reflects more conformity with the flow concept theory. Meanwhile, the emergence of bank interest is more based on the idea of stock concept theory (Yahya, 2011).

The profit-sharing agreement in the community, even though it is done verbally, is not denied, and it is done by the prevailing customs in Grantung Village, which does not contradict the purpose of shari'ah or Islamic law. The agreement is included in the *mudarabah* contract because the terms and conditions are included in the criteria of the *mudarabah* contract. On the one hand, the cattle owner can develop his capital without struggling. On the other hand, the keeper can have an investment or savings that will one day be obtained in the future (Khairudin, 2009).

The practice of the contract between the investor and the manager uses a *mudharabah* contract analysis which includes a *muqayyadah mudharabah* contract, because both parties have agreed to a time limit for cooperation. Regarding the use of goats as capital, this is considered valid according to Islamic law because the form and amount are clear and can be delivered at the time of *ijab qabul*. Then, in terms of profit sharing, the practice of profit sharing of paro five goats in Surusunda Village, Karang pucung Subdistrict, Cilacap Regency still contains elements of *gharar*. The reason is that the profit sharing that is done at the beginning of the agreement still

has the possibility of future risks. The investor will benefit by developing the capital owned without struggling and the manager will get income without spending large capital (Husniyati, 2014).

The profit-sharing agreement in the Poncosari Village community, although the agreement is made verbally, there is no denial of the agreement and it is by the customs that apply in the Poncosari area. This is already valid according to Islam, the agreement includes a *mudharabah* profit-sharing agreement because the terms and conditions have been fulfilled. The practice of gadoh cow profit sharing in Poncosari Village, Srandakan Subdistrict, Bantul Regency, in the practice of gadoh cow profit sharing was initially carried out between the owner and the keeper to take advantage of each other. The owner of the cow (capital owner) can develop his capital without struggling on the other hand, the keeper can be used as savings if one day they need it (Tasfiria, 2007).

Profit sharing or sharing of profits on default by the goat owner is invalid. If the *mudharib* does not get the profit or the goat, then he is entitled to a general wage. Therefore, the owner of the capital has employed him for a certain period, so he must pay his wages, namely, get compensation in the form of money according to the price of the goat. This is based on the agreed ratio, which must be expressed in percentage (%), not in a certain amount of money. If it is determined by a nominal value, it means that *Shahib al-mal* has set a certain profit from a business that is not yet clear profit and loss. The owner of the goat makes a default by terminating or canceling the agreement, because of urgent economic needs or others. Then the owner of the goat gives a fee in the form of money as a service to the manager or caretaker, but not by the profit-sharing ratio of the price of the goat kid (Nur, 2016).

The practice of cooperation agreement in Bandar Negeri Village is included in the *mudharabah* contract in the view of *muamalah* fiqh. The conformity of *muamalah* fiqh to the *mudharabah* contract in Bandar Negeri Village in terms of the pillars and conditions has been fulfilled, so the *mudharabah* contract that occurs in Bandar Negeri Village is valid according to the view of *muamalah* fiqh. In this area, there is great potential in fishery business activities, especially shrimp ponds, seeing this cooperation by the sharia system is something that is needed by the majority Muslim community. Where in practice several things become legal considerations in the profit-sharing agreement (Munji & Muhammad, 2023).

The norm of profit sharing in Islamic Economics is an innovative step in Islamic economics that is not only by the behavior of the community, but more than that profit sharing is a step of social balance in obtaining economic opportunities. Thus, the profit-sharing system can be seen as a more effective step to prevent conflicts between the rich and the poor in social life. The impact of bank interest (usury) on the country's economy includes the impact of several sectors including economic impact, the higher the interest rate, the higher the price that will be set on an item. Social Impact of Society, the social impact of society related to usury in terms of income obtained unfairly. Impact on Company Resilience, only companies that have resilience will survive (Ahyani, 2020).

Profit sharing or in the Islamic world is known as *mudharabah* or the concept of cooperation carried out by two or more parties who have agreed on a partnership in various fields, where cooperation occurs between the owner of capital and the owner of expertise or the manager of a business. The main capital in this concept is not only money but trust and a high social spirit, helping each other enjoy success, and being responsible for overcoming difficulties by working together for solutions is one of the goals of the *mudharabah* concept offered by Islam. With the Islamic concept, especially business people can run their businesses with the support of funds from borrowers without having to be burdened with interest that binds and becomes a burden in times of profit and loss, so that the economy of the people will be able to be carried out by Islamic teachings and away from interest (Latifah & Perdana, 2023).

Method

The type of research conducted is field research This research was conducted in Maliba Hamlet, Curio District, Enrekang Regency. This research approach is descriptive research, which is a research method that describes in general the results of research obtained in the field by linking to the theory or opinions of experts so that this research is more accurate and on target (objective). (Koenjaraninghrat, 1997) Primary data is obtained from direct observation and interviews with the community in Maliba Hamlet, Curio District, Enrekang Regency. Then secondary data is obtained by the author from previous researchers who have discussed titles that have similarities. Tertiary data is obtained by the author from supporting sources other than books that are directly related to the discussion. Such as journals, Fiqhi Muamalah books, Profit Sharing, and Islamic Banking books.

Observation by going directly to the location, namely Maliba Hamlet, Curio District, and Enrekang Regency. Then interviews The author uses direct interviews with related parties, namely the community in particular the community who collaborate with the principle of profit-sharing for the maintenance of livestock in the area. Description in qualitative research is one type of research that is suitable for performing arts. In qualitative research of the description type, no hypothesis is needed because it is not intended to prove something true. The main research instrument is the research subject himself. Data can be taken from observations, interviews, and documentation. Informants were obtained in a row to find more in-depth and relevant data. The analysis technique used is the Interactive Analysis model. In this model, there are three components consisting of data reduction, data presentation, and conclusion drawing or verification. The activity is in the form of interaction of the three components of analysis systematically. (Subandi, 2011).

Results and Discussion

Mangrewa Business Practices in Maliba Hamlet, Curio District, Enrekang Regency

In Maliba Hamlet, Curio District, Enrekang Regency, there is a tradition called Mangrewa. Mangrewa is a collaborative activity that uses profit-sharing transactions as a form of wages obtained from raising livestock either cows or buffaloes. Mangrewa is a cooperation that has been carried out for generations by the community.

In terms of the early history of the people of Maliba Hamlet, Curio District, Enrekang Regency, carrying out the Mangrewa tradition.

"Judging from the economy of the people of Maliba Hamlet, most of the people only rely on farming products to meet their needs, for example, like me who cannot afford to buy livestock, but I have the desire to raise livestock as capital which will generate Rupiah for me when it is sold". (Interview Firman as manager)

"I choose to give my livestock to be cared for by others because I have other activities, namely business so I have to pay full attention to my business also I think this collaboration can help others to reduce the economic burden because they will get a reward from the division of livestock maintenance which is done when the livestock have children." (Interview Ancong as the owner)

From the results of the interviews of the two informants above, the author explains that the cooperation activity known as Mangrewa by the people of Maliba Hamlet, Curio Subdistrict, Enrekang Regency is a collaboration that contains the element of helping in it because the livestock owner gives work to the keeper to provide additional income for people who mostly

only rely on farming results in terms of rice fields to meet their needs, which the results of rice fields that are usually received by farmers can be said to be very minimal, while their needs are increasing every year. This is by the principles of Islamic economics which contains elements of mutual assistance. Mangrewa Cooperation The profit sharing is done when the livestock has produced children and the distribution is divided equally 50:50. For maintenance costs, everything is borne by the manager or the keeper, such as the problem of animal feed and the process of mating livestock to produce offspring. Meanwhile, medical expenses are fully borne by the livestock owner.

Then when the business suffers a loss, the loss is borne together. The investor or livestock owner has no right to sue the manager to compensate for the losses incurred. And when a dispute occurs, the parties involved will mediate by discussing the problem in a family manner so that there is no prolonged conflict. This Mangrewa business practice is maintained without any time limit. And if one of the parties involved dies, the agreement will be inherited to children or other family parties.

View of Islamic Economic Law on Mangrewa Business Practices in Maliba Hamlet, Curio District, Enrekang Regency

From the results of research obtained by the author in the field, the author can conclude that according to the views of Islamic Economic Law on the Mangrewa profit-sharing contract in Maliba Hamlet, Curio District, Enrekang Regency, it is permissible according to the pillars and conditions of profit sharing. Where the management of Mangrewa business practices in Maliba Hamlet, Curio District, Enrekang Regency is included in the practice of profit sharing using the *Mudharabah Mutlaqah* contract, namely there are no provisions limiting the time of cooperation. *Mudharabah Mutlaqah* according to Islamic Law is valid, as long as it is within the scope of the provisions of the *Mudharabah* contract. Then in terms of the view of Islamic Economic Law, it is also permissible because it fulfills the principles of Islamic Economics such as the principle of the strength of Islamic Economics in cooperation, which means that in economics there must be cooperation that contains elements of helping or helping each other without any feelings of envy and resentment by the two parties doing business, then contains the principle of mutual willingness to cooperate and not harming one party. Then the principle of the welfare of the manager or caretaker because this cooperation occurs because the caretaker has an economic

element that is still said to be minimal, because their income as farmers is not able to meet future economic needs, while every year economic needs will increase.

Profit sharing is better known in the Islamic world as *mudharabah* or the concept of cooperation carried out by two or more parties who have agreed on a collaboration in various fields, where cooperation occurs between the owner of capital and the owner of expertise or the manager of a business. The main capital in this concept is not only money but trust and high social spirit. Helping each other enjoy success and taking responsibility for difficulties by working together to find solutions are some of the goals of the *mudharabah* concept offered by Islam. With the Muslim concept, especially business people can run their businesses with the support of funds from borrowers without having to be burdened with interest that binds and becomes a burden in times of profit and loss, so that the wheels of the people's economy will be carried out by Islamic teachings and away from interest. (Kartiko, 2019).

Mudharabah as stated in fiqh studies has undergone changes and modifications when applied to the Islamic financial system. The position of the *mudharib* (entrepreneur) acts as a customer and partner of the bank so that more or less the bank will interfere in business management. *Mudharib* guarantees to manage the goods by the terms agreed upon in the *mudharabah* financing. He is responsible for bearing all losses caused by his own mistakes that deviate from the procedures specified in the contract. The bank does not bear any losses caused by the fault of the *mudharib*. In short, the *mudharib* must comply with all the conditions specified in the contract relating to the management of the business. If the *mudharabah* contract does not result in profit, then the *mudharib* does not get paid for his work. The bank bears the loss as long as it is not proven that the *mudharib* did not misappropriate funds and not due to managerial errors. But if it is proven due to carelessness on the part of the *mudharib*, then he must bear the loss (Masse, 2010).

Furthermore, the use of livestock, be it cows or buffaloes, as capital in the Mangrewa business practice is also by Islamic economic law because the value and unit of the price of cattle or buffaloes are very clear and can be known estimates so that the capital and profits to be obtained can be shared equally by the parties to the Mangrewa cooperation in Maliba Hamlet, Curio District, Enrekang Regency.

Conclusion

The type of profit-sharing transaction carried out by the community in Maliba Hamlet, Curio District, Enrekang Regency is more likely to use the *Mudharabah Mutlaqah* contract, which is a form of cooperation between *shohibul maal* and *mudhorib* whose scope is very broad and is not limited by the specifications of the type of business, time, and business area, because the agreement does not have a time limit for raising livestock. Mangrewa business conducted in Maliba Hamlet, Curio District, Enrekang Regency is permissible according to Islamic Economic Law which is always based on the Qur'an and this Mangrewa business has also fulfilled the pillars and conditions of profit sharing. The people of Maliba Hamlet, Curio District, Enrekang Regency, with the hope that it can be taken into consideration for the sake of upholding Islamic economic law

References

- Abdullah, Z., & Wijaya, E. (2019). Dinamika Penerapan Ijtihad Bidang Hukum Ekonomi Syariah Di Indonesia. *Jurnal Hukum & Pembangunan*, 49(2), 299-310.
- Ahyani, H., Permana, D., & Abduloh, A. Y. (2020). Dialog Pemikiran Tentang Norma Riba, Bunga Bank, Dan Bagi Hasil di Kalangan Ulama. *Kordinat: Jurnal Komunikasi antar Perguruan Tinggi Agama Islam*, 19(2), 247-264.
- Alfaqih, A. (2017). Prinsip-prinsip Praktik Bisnis dalam islam bagi pelaku usaha muslim. *Jurnal Hukum Ius Quia Iustum*, 24(3), 448-466.
- Anindya, D. A. (2017). Pengaruh etika bisnis Islam terhadap keuntungan usaha pada wirausaha di Desa Delitua Kecamatan Delitua. *AT-TAWASSUTH: Jurnal Ekonomi Islam*, 2(2), 389-412.
- Atabik Ali dan Ahmad Zuhdi Muhdlor, "Kamus Kontemporer Arab-Indonesia" (Yogyakarta: Multi Karya Grafika, 2003), cet.VIII, H.1 205-1206
- Azazy, Y., & Rusmani, R. (2018). Prinsip Bisnis dalam Perspektif Hukum Ekonomi Islam. *Al-Muamalat*, 5(2), 565-427.
- Basyirah, L., Hapsara, O., & Hamidah, S. (2023). *Konsep Bisnis Islam*. Mafy Media Literasi Indonesia.
- Beni, B., Meriyati, M., & Choiriyah, C. (2021). Analisis Penerapan Sistem Bagi Hasil Pada Pembiayaan Mudharabah Di PT Bprs Al-Falah Banyuasin Tahun 2021. *Jurnal Ilmiah Mahasiswa Perbankan Syariah (JIMPA)*, 1(2), 159-170.

- Dwi, Z., & Zamzami, M. T. (2022). Implementasi Sni 8152 Tahun 2015 Tentang Pasar Rakyat Terhadap Pedagang Di Pasar Bringin Perspektif Mashlahah Mursalah. *Jurnal Hukum Ekonomi Islam*, 6(2), 90-110.
- Hasan, H. A. (2021). Sumber Hukum Dalam Sistem Ekonomi Islam. *Pilar*, 12(2), 66-78.
- Hasanah, N. (2020). *Tinjauan Hukum Ekonomi Syariah Terhadap Akad Bagi Hasil Dalam Kerja Sama Pengembang Biakan Ternak Sapi di Desa Ponggerang Kecamatan Dampelas Kabupaten Donggala* (Skripsi, IAIN Palu).
- Husniyati, A. (2014). *Tinjauan Hukum Islam Tentang Praktek Bagi Hasil Paro Lima Kambing Di Desa Surusunda Kecamatan Karangpucung Kabupaten Cilacap* (Skripsi, UIN SUNAN KALIJAGA).
- Kartiko, A. (2019). Konsep bagi hasil dalam perspektif Islam. *Indonesian Interdisciplinary Journal of Sharia Economics (IIJSE)*, 2(1), 1-19.
- Khairudin, M. (2009). Praktik Bagi Hasil Nggado Sapi di Desa Grantung Kecamatan Bayan Kabupaten Purworejo. *Skripsi, Yogyakarta: UIN Sunan Kalijaga*.
- Koenjaraninghrat, *Metode-Metode Penelitian Masyarakat Cet.III*. Jakarta: PT.Gramedia Pustaka,1997.
- Latifah, Y. N., & Perdana, Z. H. (2023). Transaksi Kerjasama Bagi Hasil Dalam Islam. *Religion: Jurnal Agama, Sosial, dan Budaya*, 1(6), 76-91.
- Marita, D., & Arifin, Z. (2022). Praktik Mudharabah Pada Badan Usaha Milik Desa (Bumdes) Berdasarkan Bab Viii Kompilasi Hukum Ekonomi Syariah. *AL-SULTHANIYAH*, 11(2), 54-67.
- Masse, R. A. (2010). Konsep Mudharabah Antara Kajian Fiqh dan Penerapan Perbankan. *DIKTUM: Jurnal Syariah dan Hukum*, 8(1), 77-85.
- Munji, M. A., Hidayat, R., & Muhammad, I. F. (2023). Analisis Fikih Muamalah Terhadap Sistem Bagi Hasil Oleh Petani Udang. *Journal of Fiqh in Contemporary Financial Transactions*, 1(1), 58-70.
- Mustofa, Imam. 2013. *Fiqh Muamalah Kontemporer*, Yogyakarta: Anggota IKAPI.
- Nilasari, N. (2019). *Sistem Mangrewa dalam Peternakan Kerbau Prespektif Hukum Ekonomi Islam (Studi di Curio Kab. Enrekang)* (thesis, IAIN Parepare).

- Nur, W. (2016). *Tinjauan Hukum Islam Terhadap Akad Bagi Hasil Pemeliharaan Hewan Kambing (Studi Kasus di Desa Argosari Kecamatan Ayah Kabupaten Kebumen)* (Skripsi, IAIN Purwokerto).
- Sari, I. P., & Aravik, H. (2023). Analisis Pemahaman Masyarakat Tentang Akad Mudharabah Dalam Meningkatkan Perekonomian Desa Galang Tinggi Kota Pangkalan Balai. *Jurnal Bisnis dan Manajemen (JURBISMAN)*, 1(2), 391-412.
- Siddiqi, N. (1996). Kemitraan Usaha dan Bagi Hasil dalam Hukum Islam.
- Shoimah, S. N., Susanti, D. O., & Tektona, R. I. (2020). Karakteristik Akad Mudharabah Pada Transaksi Penyimpanan Dana Nasabah di Bank Syariah. *Risalah Hukum*, 1-15.
- Subandi, S. (2011). Deskripsi kualitatif sebagai satu metode dalam penelitian pertunjukan. *Harmonia journal of arts research and education*, 11(2), 62082.
- Susana, E., & Prasetyanti, A. (2011). Pelaksanaan Dan Sistem Bagi Hasil Pembiayaan Al-Mudharabah Pada Bank Syariah. *Jurnal keuangan dan Perbankan*, 15(3).
- Tasfiria, I. (2007). *Praktik Bagi Hasil Gadoh Sapi Di Desa Poncosari Kecamatan Srandakan Kabupaten Bantul Ditinjau Dari Hukum Islam* (Skripsi, UIN SUNAN KALIJAGA YOGYAKARTA).
- Yahya, M., & Agunggunanto, E. Y. (2011). Teori Bagi Hasil (Profit and Loss Sharing) Dan Perbankan Syariah Dalam Ekonomi Syariah. *Jurnal Dinamika Ekonomi Pembangunan*, 1(1), 65-73.