

Implementation of Revenue Sharing System On Loading Workers In Islamic Economic Perspective At The Goods Terminal In Banda Aceh

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Abstract

Study this aim for knowing application of Revenue Sharing to workers demolish load goods in town band aceh. For knowing the data from the research process that has been done, method data collection used is type study qualitative descriptive that uses data in the form of results interview to owner truck, manager companies and workers demolish load. The application of the revenue sharing system is a system for results income clean without reduce burden costs. this system is a system of giving right job given by Mudarib to all group workers who do demolish load goods at the unloading terminal load goods in town Banda Aceh. Revenue Sharing is one of the to cooperate with contract Mudharabah. Application Revenue sharing principle for give Justice to owner companies, managers and workers who do demolish load good .

Keywords ; Revenue Sharing, Labor Loading and Unloading , Islamic Economics

Citation suggestions: Mahlel., & Siregar, S. (2022). Analisis Akuntabilitas, Transparansi dan Kepercayaan Terhadap Minat Membayar Zakat Pada Badan Amil Zakat Nasional Provinsi Sumatera Utara. *Jurnal Ilmiah Ekonomi Islam*, 8(01), 902-908. doi: <http://dx.doi.org/10.29040/jiei.v8i1.4367>

DOI: <http://dx.doi.org/10.29040/jiei.v8i1.4367>

1. INTRODUCTION

Facts on the company transport goods type truck owners _ nor manager company carry out a pay system with system for result. On system for results made by the parties owner transport goods or trucks, managers and parties laborer demolish goods use the sharing system results income or more known with *Revenue Sharing*. Investments made _ Among owners of capital and workers must in accordance with the guidance of the Quran and Hadith , namely: all the funds raised from the owners of capital must used as working capital the trade that will produce profit and must shared in accordance with a sharing system results that have been mentioned in the Qur'an and Hadith .

Islam Islam is a universal religion of God's teachings that regulates whole aspect life human. Man as creature social in fulfil his need by material nor spiritual always relate with other people. In interacting as on often do interaction Among one with other in form mu'amalah good in the field treasure riches nor connection family , relationship fellow man

specifically in the field treasure riches usually could realized in form agreement or contract (Wirdyaningsih & Barlinti, 2015) .

Among the related Sunnah of the Prophet with The profit and loss sharing agreement is a hadith narrated by Ibn Majah that the Prophet SAW said: Three things that contain blessing is sell deferred buy, do mudhabadah (another name for mudharabah), mixing wheat with flour for necessity family or House ladder no for for sale. In the hadith narrated by Ibn Abbas, as: following: That Sayyidina Abbas if provide partner funds his business in terms of profit and loss sharing, he requires that the funds no brought wade through ocean, down dangerous valley or buy lunged cattle wet , if violate regulation that is concerned responsible answer for these funds , submit terms the to the Messenger of Allah and the Messenger of Allah allowed it . Profit and loss sharing is agreement on something type work same where the owner of the capital (*shahibul maal*) provide funds and actors business (*mudharib*) is responsible answer on management effort. Where is the runway profit and

loss sharing agreement based on the holy book Al-Qur'an, Hadith, MUI National Shari'ah Fatwa Council, Law No. 21 of 2008 concerning Banking Shari'ah (Fahrurrozi, 2016) .

Between superiority Islamic economics is related with connection Among capital owner with perpetrator business. In theory Islamic economics, capital and actor business is two factor production that is not could separated one same other. Everyone who provides capital in skeleton produce something that is commercial must assume that risk loss same big possibility with opportunity for get profit . In terms of this, capital is element intrinsic from business (entrepreneurship), as long as concerning risk business. Therefore, the return obtained the owner of the capital will change and not permanent like in system flower. The more many profit in business, then will the more high return from the invested capital it. Obviously, that the profit that arises from activity business or commercial in society will distributed to all those who provide capital in a project, according with big small equity participation. System this different even contrary with system economy capitalist, where capital and actor business is two element separate production. Fixed capital will get flower, medium perpetrator business will get profit. Of course, the advantages that have not certain must faced with a " reward " for the money that is used as capital. here _ often occur perpetrator business experience difficulty for return the following capital the flowers to owners of capital, because the business he runs experience drop profit. On the other hand , if perpetrator business experience a lot of profit , the owner of the funds only will could income from flowers that have been set rate more formerly (Aswad, 2014) .

Profit sharing or for results must agreed since beginning the contract to be clear and not there is aggrieved party. Management business carried out must in fair supervision so as not to there is the party who feels depressed. Activity managed business carried out by the fund manager (*mudharib*) full so that owner of funds (*shahibul mall*) no can follow mix in manage effort , only in the form of sharia supervision and reporting business and activities finance in skeleton distribution results profit or ratio together . In theory agency, no existence intervention from owner of funds (*shahibul mall*) can give opportunity happening asymmetry information about activity business with do cheating . This thing make

mudharabah need trust from the parties involved in contract mudharabah for operate effort (Afkar et al., 2020) .

In the Qur'an Surah Al-Baqarah verse 208 which means "O you who believe, enter " you to in Islam as a whole, and do not you follow the steps devil . Truly devil that real enemy for you." (Surah Al-Baqarah: 208). Economy must in accordance with principles Islam and sharia principles must enforced by ra intact in life and activity transaction between people .

Islam as a Religion of Mercy for universe nature, very caring laborer. Islam comes in an age full of with injustice, oppression , injustice and inequality economy so that public classified to in groups small based on tribes and tribes , structures that are like this bring up stratification very strong social _ Appear one family *which* have a very high social status that employs public with higher social status _ low .

Proximity Islamic history with workers can also seen from Prophet Muhammad's journey before lifted as an Apostle. Since childhood until step on adults, the Prophet is a person trusted by the people of Mecca to herding goat. step on Even the prophet is still mature familiar with profession labor, with the profession as servant merchant Khatijah, for promote the trade outside area. As a Prophet's workers do her job with full commitment and honest.

The ideal collaboration is done with common goals and common interests. For the trouble connection work same Among capital owner with worker cause rights and obligations that must be accepted and fulfilled , as for the rights that must be received by the giver work in the form of results good job from laborer whereas obligation to carried out by workers in the form of give service in form power for giver work (Isnaini et al., 2015) .

Collaboration done between entrepreneurs and workers required existence effort for each party for can fulfil responsibility by good. So that will could produce *Profit*. Profit or results obtained is component urgent in do cooperative relationship , so that gain can done by all parties involved in partnership cooperation (Chaudhry, 2012) .

Profit earned from Sharing the results of the collaboration in accordance with the contribution of the parties in the collaboration. Good results must conducted through agreement or agreed cooperation contract Among two party or more in walk you activity business. Profit is determined When contract in progress in accordance with agreement between

parties involved. Draft for results is a system where conducted agreement or bond together in do activity effort . the size determination portion for results Among second split party has determined in accordance with agreement made at the beginning agreement and must occur with existence willingness on each side without there is element coercion (Manan & Abdullah, 2012) .

In every distribution results business there is a number of method, that is for profit *profit loss sharing*) and methods for results revenue (*revenue sharing*) basically *revenue sharing* is that is system for calculated result of total income fund management without reduced with cost fund management .

Fatwa of the National Sharia Council (DSN) NO: 15/DSN MUI/IX/2000 concerning principle distribution results business in institution finance deciding that allow use principle for results (revenue sharing) and for profit (profit sharing / profit and loss sharing). View from aspect the benefit of today 's this, MUI recommends that it is better distribution results business use revenue sharing principle.

Profit sharing could causing more productivity height and with thereby profitability more companies height and wages employees. It can also increase stability profession with allow company for adapt wages During drop than dismiss workers. Temporary adoption for results increase fluctuation income, it also increases growth income in period long. Like case plan incentive group, division profit could result in a number of worker get benefit from the efforts of others without they alone deploy more effort _ big Use production based on team urgent for effect growth productivity positive from distribution profit employees

There are many debate in a number of year final about is employee get benefit financial from practice on the spot work like distribution profit employees. Empirical studies show that distribution profit could give significant benefits for employees, through more income height and stability work , and to giver work , through productivity the place more work high , that's once again support income more employees _ high . Union worker Possible want to work same with management for increase profit together from distribution profi . Government could facilitate application plan for results with offer incentive like benefit tax deferred . However , there are proof that in place work production based on team , division profit

could reduce negligence and with thereby contribute to growth productivity (Fang, 2015) .

Revenue sharing is a adopted system _ from system conventional (*non- Muslim*). inside _ Islamic literature itself , _ historical , contract mudharabah that occurred at the time of the prophet is practice for profit and loss (profit and loss sharing). according to sharia islam , no arrange how application for results use revenue sharing system . Calculation basis for results with using revenue sharing is calculation for results based on and or income dirty on business before reduced with cost . For revenue sharing revenue is for calculated result _ of total income fund management (Thoha et al., 2011) .

Mudharabah and Musharaka is two instrument distribution in activity economy that delivers Mark fairness , transparency and encouraging Mutual growth , Mudharabah and Musyarakah capable connect owner property with asset . So, Mudharabah and Musharaka is tool economy urgent for people who use source power finance (Sweep, 2016) .

2. RESEARCH METHODS

Approach used _ in study this is approach qualitative . Approach qualitative is something procedure research that produces descriptive data in the form of written words or oral people and behaviors that can observed . Approach qualitative have characteristics natural (*natural surfing*) as direct data source , descriptive , more process be important than results . _ Analysis in study qualitative tend conducted by analysis inductive and meaning mean is essential thing _ (Moleong, 2011) . Data collection method used is method see and method competent (Shaddhono & Slamet, 2012) , which is next use technique watch get involved talk , technique record, and technique note .

3. RESULTS AND DISCUSSION

3.1. Research Results

No	Information	
1	Amount Cost goods	10,000,000
2	OBM	
3	Commission	1,000,000
4	Demolish	1,300,000,
5	Langsir	700,000
6	Adm	50,000
7	Road Money	5,000,0000
8	Remainder	1.950.000

Source : Primary data processed

On research this there are 15 companies that become the population used sample study are CV Makmur Jaya and CV Kumite Sabe. Route is The routes traversed by CV Makmur Jaya are Medan and Banda Aceh. The rate set by the company is 350 per kilogram from Medan band aceh . In practice , there are three parties involved _ in implementation distribution results income (*Revenue sharing*) . party first owner truck , party second company truck or manager (Management) and parties the three workers / workers who do Duty demolish load .

Application for results conducted every after the newbies already finished doing his job that is disassemble , do alert and delivery to the address that has been determined by the party management reception goods for sent to the address that has been determined . Income earned by a _ truck value different with the other trucks .

Portion application for results different Among party manager with the workers . Party manager truck get portion for results as much as 10 percent whereas party laborer get portion for results as much as 13 percent . All burden costs borne by the owner truck , like cost Administration , fees alert goods and costs other .

Every group laborer demolish goods have one chairman . _ workers _ do profession demolish load goods by group or group . Every group workers who do demolish load as many as 6 (six) people. From income for shared results _ _ _ to workers 13 percent , then the workers will do distribution with same amount _ to every member group .

3.2. Discussion

In the application of Islamic law for results must notice the principle of at -taawun it means help help it means each other help help and mutual work same between member public in Thing goodness (Rivai & Arifin, 2010) . As listed in the Qur'an Al-Maidah verse 2 which means "and help " help you in work virtue and piety , and do not help help in do sins and transgressions , and be pious you to Allah, verily Allah is very heavy the torment ” (Fitri et al., 2020) .

In the modern world of organization business *enterprise* manifest to in form organization different businesses . _ Owner alone , *firm* or Co - owner , company *joint stock*, public sector company . In Islam it has there is organization business like *mudharabah* and *shirk* . But Islam no negate organization modern

business practices the right business with Islamic teachings .

Mudharabah is one _ form organization the business in it somebody give capital to others to do business then both of them share profit with each part of the deal . in islam capital supplier is called *rabbul mal* or *shaibul mall* and fund manager called *entrepreneur* . Connection the contractual _ carried out between two party , one party supplying capital while others supply power work . For future business _ the profit will shared in between *rabbul mal* and *mudharib* in accordance with deal . If you get loss so will borne by *rabbul mal* and not demand whatever from *mudharib* (Chaudhry, 2012) .

on use for results for increase total revenue employees , with destination attract and retain source power quality human _ high . In terms of this , businessman Possible consider for results as less way _ risky for switch to wages efficiency (above market wage) than with increase wages and benefits fixed . Efficiency wages Possible no only attract and retain power work quality more tall but also can increase effort worker because worker Possible more motivated for maintain paying job _ above- market wages . Human capital argument this suitable with approach connection more employees _ area and height where the company pay high wages and benefits , invest _ massive in training and development workers , create broad and meaningful work , and allows level participation tall worker _ in taking decision , Approach otherwise called road strategy low .

Next *musyarakah* is mix ownership treasure Among two party or more . For do cooperation in business . In Islamic jurisprudence can classified *shirkah aqd* (share contract) , *Syirkah worship* (share licensing) and *syirkah milk* (shared) ownership) , (Aziroh, 2014) .

a. Principles of Profit Sharing in Islamic Economics

Islam sees that activity economy no only for interest personal only , but also must there is connection or balance Among interest personal with interest community , with thereby later come true just welfare . _

- 1) The Principle of Tawhid and Brotherhood . Tawheed which is harfiyah means one or one , in context economy recommend how relate with other people in relationship with his god . In Islam, for understand Thing this

originated from understanding and practice Al-Qur'an . With pattern think Thus , the principle of monotheism and brotherhood there is principle equality and work same . Consequences there is from the principle of monotheism and brotherhood enter to in important understanding _ in economy Islam, that is that whatever is in heaven and on earth just belongs to Allah SWT, and that he has make it that same for necessity humans and creatures other . Man has created and given trust by God for use and distribute it by fair source His power on earth (Dawwabah, 2006)

- 2) Principle Work Principle this pathetic about work and compensation from work that has been done . Principle this also determines that somebody must professional with category work done . _ That is must there is calculation such as "hours of people worked " and must also be category specific for every worker or expertise . Then wages from every specification that must also be based on minimum wage and adjusted with government (Aswad, 2014) .
- 3) Principle Distribution and Wealth Here confirmed existence right public for distribute his wealth used for destination retribution in a system Islamic economics is zakat, shadaqah , ghanimah . Islamic law about legacy push for distribute riches someone . So retribution income and wealth by equally applies to countries and bases monotheism and brotherhood . Goal is for increase productive transformation _ from income and wealth national Becomes chance work for realize well-being for citizens (Fathoni , 2020) .

Principle Balance Balance is Mark base that can take effect to various aspect life Islamic economics for example simplicity , frugality and stay away waste . Draft balance this no only just ratio repair results directed effort _ for and hereafter only , will but also related to general must _ maintained and balance Among rights and obligations (Ahmad, nd) .

b. Stages calculation for results

In calculating income for the results received by the bank and customers where the bank as mudharib whereas customer as shahibul sorry ,

done a number of steps carried out , as following , (Nabhan, 2010)

- 1) Determine principle calculation for result .
- 2) Count total income that will distributed to _ result .
- 3) Determine source funding used _ as base calculation for result .
- 4) Determine income for results for banks and customer .
- 5) Accountancy for results for Islamic banks.

c. Profit Sharing Calculation Method

- 1) Profit sharing use *Revenue Sharing*
Calculation basis for The results using revenue sharing are calculation for result based _ on sales and/ or income dirty on business before reduced with cost . Profit sharing which includes revenue sharing is calculated with multiply the ratio that has been Approved with income (Ismail, 2011) .
- 2) Profit sharing with using profit/loss sharing
Calculation basis for results with using profit/loss sharing is for calculated result _ from profit / loss effort . Second parties , Islamic banks and customer will get profit on results business mudharib and follow bear loss when his business experience losses (Eckalbar, 1992) .

d. Revenue sharing in Perspective Business

Revenue sharing comes from from language english consisting of from two words, namely revenue which means results , income , income , sharing are verb form _ from meaningful share for or part . Revenue sharing means distribution results , earnings or income (Purnasari, 2014) .

Revenue (*revenue*) in dictionary economy is the proceeds of money received by a company from sale the goods and services it produces _ _ _ from income sales (sales revenue). In another sense, revenue is a quantity that refers to multiplication Among number of outputs produced from activity production multiplied with price goods or service from something production In revenue there is the elements that comprise of the total cost (*total cost*) and profit (profit). Net profit (*net profit*) is profit gross (*gross profit*) minus cost distribution sales , administration and finance (Rosdiana, 2018) .

The principle of revenue sharing is applied based on opinion from shafi'i who said that mudharib no can use treasure mudharabah . Cost good in state stay or traveling (travel) because mudharib has get part profit so he no entitled get something (living) from treasure that 's what in the end he will get more _ big from part shahibul sorry (Wirosa, 2005) .

Profit sharing estimated influence productivity company in three method main : with make wages more flexible in respond condition finance company with replace payment for results with wages fixed ; with attract , develop and retain more employees _ quality ; and with Becomes mechanism incentive for align interest worker with interest company . Alignment the could push behavior profitable workers _ like enhancement motivation and effort , improvement cooperation with management , improvement monitoring behavior worker self and others, norms group positive work , and development method more work _ efficient .

4. CONCLUSION

The application of the *revenue sharing* system is a system for results income clean without reduce burden costs . this system is a system of giving right job given by *Mudarib* _ to all group workers who do demolish load goods at the unloading terminal load goods in town Banda Aceh. *Revenue Sharing* is one of the form together with contract *Mudharabah* . Application Principle *Revenue sharing* for give Justice to owner companies , managers and workers who do demolish load goods .

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