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## **PROFIT SHARING SYSTEM AND LOSS BURDEN IN CATTLE REARING SHARIA ECONOMIC LAW PERSPECTIVE (Study in Sriwaylangsep Village, Kalirejo District, Central Lampung Regency)**

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### **Abstract**

This study aims to analyze the way of profit sharing and loss responsibility in cattle farming in Sriwaylangsep Village, Kalirejo District, Central Lampung Regency, and review it from the perspective of Sharia Economic Law. This study uses a descriptive qualitative approach with data collection techniques through observation, interviews, and documentation. The focus of this research is on the implementation of mudharabah contracts between capital owners and managers in cattle farming activities. The results of the study show that the cooperation carried out by the community in general has adopted the concept of mudharabah with a profit-sharing system. However, in its implementation there are still inconsistencies with sharia principles, especially in the distribution of profits that are not always in accordance with the initial agreement. In addition, the mechanism for liability for losses has also not been implemented optimally, and there are weaknesses in the aspect of transparency due to the absence of a written contract. Judging from Sharia Economic Law, this practice has not fully fulfilled the principles of justice ('adl), usefulness (maslahah), partnership (shirkah), and transparency and accountability. Therefore, improvements are needed through the creation of a written contract, clarity of the distribution of results, and strengthening the agreement between the parties to avoid the element of gharar. Thus, it is hoped that the mudharabah practice applied can run fairly, transparently, and in accordance with sharia provisions.

**Keywords: mudharabah, profit sharing, sharia economic law, cattle farming, Economic Justice**

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### **INTRODUCTION**

The profit sharing system is a fund management mechanism within the framework of the sharia economy that regulates the distribution of business profits between the capital owner (shahibul maal) and the management (mudharib). From the perspective of sharia economic law, this mechanism is based on the principle of the al-mudharabah contract, which is a form of cooperation between capital providers and business managers in carrying out certain business activities. The distribution of profits in the contract is determined based on the ratio or proportion that has been agreed upon by both parties since the beginning of the agreement<sup>1</sup>. One of the sectors that has considerable economic potential in rural areas is the cattle farming business. This activity not only functions as a direct source of income for the community, but also has a strategic role in providing meat to meet domestic consumption needs, as well as contributing to export activities that can ultimately support increasing state revenue<sup>2</sup>.

In interacting activities, there are guidelines that need to be followed, except in situations that are still uncertain. Therefore, for every interaction whose law is not clear, a firm legal basis is needed from both the

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<sup>1</sup> Gusri Isbaldi et al., "A Review of Sharia Economic Law on the Practice of Profit Sharing of Cattle (Case Study in Sidoharjo Village, Jati Agung District, South Lampung Regency)," *Journal of Islamic Economics, Management and Business* 2, no. 2 (2023): 35.

<sup>2</sup> Muhammad Nasri Katman et al., "Analysis of Paambi' Revenue Sharing System Using the Concept of Mudharabah of Cattle Farming," *Journal of Educational and Economic Research* 19, no. 02 (2022): 162.

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Qur'an and the Hadith in order to provide certainty in human life.<sup>3</sup> In the view of Islamic economics, the practice of profit sharing in how many villages basically shows the principle of mudharabah. It is a way to divide profits and risks fairly between the capital owner and the business manager, as long as there is no element of fraud or uncertainty. If the loss is not caused by the manager's fault, then the division of responsibility for the loss follows the initial agreement that has been agreed. Thus, this system is considered to be in accordance with the principles of justice and sharia values.<sup>4</sup> Indeed, Islam teaches a way of working well that does not burden one party, where both parties benefit and avoid usury.<sup>5</sup>

In the daily life of the Muslim community, especially in rural areas, the relationship between the owner of livestock and the party who takes care of it is often unclear about the distribution of the proceeds. This ambiguity often leads to injustice in the sharing of benefits from existing cooperation. In addition, many individuals involved do not fully understand whether the method of distribution of the proceeds used is in accordance with the principles of Islamic sharia or not.<sup>6</sup>

In the system of profit sharing and loss charging in Sriwaylangsep Village, Kalirejo District, Lampung Tengan Regency, there is an inconsistency in the distribution of profits, where the management does not get the rights that should be obtained. For the burden of losses in economic cooperation, it can arise due to incompatibility in the implementation of the contract with the initial agreement. Managers often only get rewards that are not balanced with the effort and time that has been given. This situation creates a sense of injustice for both parties. The practice of raising cattle in Sriwaylangsep Village is carried out by verbal contract based on mutual trust. The absence of a written contract causes the implementation of the agreement often not to run as it should. This condition triggers potential uncertainty regarding the distribution of business results.

Previous studies that are relevant to the system of profit sharing and burdening losses in cattle rearing from the perspective of sharia economic law, namely research on the Tradition of Sharing Livestock 'Gaduh Cows' in the Lens of Islamic Economics". This study shows that although there are mutually supportive elements in these activities, the sharing of benefits and responsibility for risk is uneven. This activity is considered not fully aligned with the principle of mudharabah due to the lack of written agreements and unclear in the distribution of risks.<sup>7</sup> Furthermore, the research conducted by Dewi Andayani in her thesis on the Practice of Profit Sharing Cooperation in Cattle Management in the Perspective of Sharia Economic Law. Discussing the three profit sharing systems (parooan, profit sharing and rotation) where one of the systems has not met the provisions of the harmony and legal requirements of mudharabah at the time of profit sharing.<sup>8</sup>

The latest research on the profit-sharing system of the cattle fattening business from an Islamic economic perspective. Discussing the profit-sharing mechanism in the cattle fattening business which is considered efficient and meets the principles of Islamic economics because there is a transparency agreement in the contract.<sup>9</sup> The difference between the research on the System of Profit Sharing and Burdening of Losses in Cattle Farming from the Perspective of Sharia Economic Law in Sriwaylangsep Village, Kalirejo District, Central Lampung Regency, is that the research discusses the distribution of profits and the imposition of losses

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<sup>3</sup> Syaik Abdillah, Hilda Nursyahbani, and Profit Sharing, "A Review of Islamic Law on the Management of Profit Sharing System in Broiler Cattle (Case Study in Sudalarang Village, Sukawening Garut District)," *Jhesy Journal* 2, no. 1 (2023): 3.

<sup>4</sup> Aspri Serli1, Fitriyah, Mahdar, "Analysis of the Implementation of the Profit Sharing System for Cattle Farmers in Lakatan Village, Galang District, Tolitoli Regency," *Journal of Agrocomplex Tolis* 5, no. 3 (2025): 225.

<sup>5</sup> Ade Nuryana, "The Application of the Mudharabah Agreement on Cattle in Improving the Quality of Life of the Community in Lalundu Village Reviewed in Islamic Law," *Journal of Education and Islamic Sciences* 15, no. 1 (2020): 35.

<sup>6</sup> Chamidudin Ahmada, "A Review of Islamic Law on Profit Sharing Agreements (Parooan) in Cooperation in Cattle Breeding," *Journal Of Islamic Business Law* 7, no. 1 (2023): 3.

<sup>7</sup> Atika Anjarwati, Zaenal Abidin, and Alisyah Pitri, "The 'Gaduh Sapi' Livestock-Sharing Tradition in the Lens of Islamic Economics: A Harmonization of Local Wisdom and Sharia Principles," *Journal Of Economics And Social Sciences (JESS)* 4, no. 2 (2025): 632.

<sup>8</sup> Dewi Andayani, "The Practice of Cooperation in Sharing Cattle Management in the Perspective of Sharia Economic Law (Study in Pekon Karang Sari, Pagelaran District, Pringsewu Regency)" (Raden Intan State Islamic University, Lampung, 2024).

<sup>9</sup> Rehan Nur Kholis, Supardi Mursalin, and Esti Alfiah, "Profit Sharing System of Cattle Fattening Business from an Islamic Economic Perspective in Sukasari Village, Air Periukan District, Seluma Regency," *Economic Sharia Journal* 4, no. 4 (2025): 272.

in cattle rearing with reference to the principles of justice and risk sharing in sharia economic law. This research aims to identify how the system of profit sharing and loss charging is carried out and whether it is in accordance with the provisions of Islamic law.

The urgency of the research arises because the lack of clarity in the distribution of profits, the imposition of losses, and the absence of a written contract often causes injustice for the management. This situation also shows that there is an element of ambiguity (*gharar*) that is contrary to sharia principles.<sup>10</sup> This research needs to be conducted to research and provide an understanding of the system of profit sharing and the imposition of losses in accordance with the principles of justice and Islamic law.

From the description above, the author gets that the problem that is the focus of the analysis in this study is the practice of sharing results (*Mudharabah*) in Cattle Farming in Sriwaylangsep Village, Kalirejo District, Central Lampung Regency. Then the second discussion is related to the System of Profit Sharing and Taxation in the Perspective of Sharia Economic Law.

## RESEARCH METHODS

The research method is a scientific method that consists of several steps to find the truth in a study. This stage begins with an initial idea that is changed into a research problem, then produces a temporary hypothesis with the help of previous studies, and then continues with processing and analysis of data so that it finally reaches a conclusion.<sup>11</sup>

The approach in this study applies a qualitative method that is descriptive. The data collected consists of words, documents, and photos, rather than statistical numbers.<sup>12</sup> With this descriptive approach, the main goal is to explore and explain the system of profit sharing and loss burden in cattle farming in Sriwaylangsep Village, Kalirejo District, Central Lampung Regency. This step is carried out to obtain an accurate and objective picture of the practices that occur in the place.

The collection of information in this study was carried out through observation, interviews and archives.<sup>13</sup> This is done to observe the situation directly in the field regarding the practice of the profit sharing system and the imposition of losses in cattle rearing. Data is analyzed by organizing and grouping information into specific categories, organizing it in a systematic way, and creating patterns that have meaning. Information that is considered important is then selected for further analysis to produce conclusions that are in line with the research findings.<sup>14</sup>

## RESULTS AND DISCUSSION

### 1. Practice of Profit Sharing (*Mudharabah*) in Cattle Farming in Sriwaylangsep Village, Klirejo District, Central Lampung Regency.

*Mudharabah* in the context of fiqh refers to a type of business partnership agreement between the fund owner (*shahibul maal*) and the manager (*mudharib*), where the business capital is fully borne by the fund owner, while the manager plays a role in carrying out business operations. Profits are divided according to the proportions that have been agreed at the beginning of the agreement, while losses of a financial nature are fully borne by the owner of the fund, provided that there is no element of negligence or breach on the part of the manager.<sup>15</sup> Profit-sharing cooperation is a form of cooperation between two or more people in doing a job, where the results obtained are shared according to an initial agreement that is considered fair for both parties. This is because the value of justice plays a very important role for the parties involved in the agreement not to commit lies, fraud, or fraud.<sup>16</sup>

<sup>10</sup> Siti Ria Kurniawati and Masyhudan Dardiri, "The Implementation of the Mudharabah Agreement on Cattle Fighting," *Journal of Islamic Economics Studies (JIES)* 3, no. 3 (2022): 153–65.

<sup>11</sup> Syafrida Hafni Sahir, *Research Methodology* (Medan: KBM Indonesia Publisher, 2022).

<sup>12</sup> Adhi Kusumastuti, *Qualitative Research Methods* (Semarang: Sukarno Pressindo Education Institute, 2019).

<sup>13</sup> Zainuddin Iba and Aditya Wardhana, *Research Methods* (New York: Eureka Media Press, 2023).

<sup>14</sup> Rifa'i Abubakar, *Introduction to Research Methodology* (Yogyakarta: SUKA-Press UIN Sunan Kalijaga, 2021).

<sup>15</sup> Dwi Suwiknyo, *Compilation of Islamic Economic Verses* (Yogyakarta: Pustaka Siswa, 2022).

<sup>16</sup> Mahmudin Bunyamin Jayusman, Nova Pspita Sari, Andi Eka Putra, "Maslahah Perspective on Profit Sharing in the Business Unit of the Farmer Business Group of Wates Timur Pringsewu Village," *Journal of Sharia Economic Law (ASAS)* 14, no. 2 (2022): 25.

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In the revenue sharing system, there are conditions that need to be met by all parties. One is that the profit share should not be determined in a specific form of money. This is because determining the amount means that shahibul maal has ensured profits from businesses whose results are not yet known, so there is a risk of causing usury.<sup>17</sup> However, in the event of a loss in the company's business activities as a shahibul maal will be responsible if certain errors are found.<sup>18</sup>

According to most scholars, the implementation of mudharabah contracts is generally allowed as long as it follows the provisions of sharia, namely the Qur'an, the Hadith of the Prophet Muhammad SAW, Ijma, and Qiyas. The legal basis of the Mudharabah contract refers to the words of Allah SWT. which reads:

يَا أَيُّهَا الَّذِينَ آمَنُوا لَا تَأْكُلُوا أَمْوَالَكُمْ بَيْنَكُمْ بِالْبَاطِلِ إِلَّا أَنْ تَكُونَ بِيَعَارَةً عَنْ تَرَاضٍ مِنْكُمْ وَلَا تَقْتُلُوا أَنْفُسَكُمْ إِنَّ اللَّهَ كَانَ بِكُمْ رَحِيمًا

"... O you who have believed, do not eat each other's property in a wrong way, except in a way that is voluntary between you..." (Q.S. An-Nisa:29). In addition, the mudharabah contract law is based on the Hadith of the Prophet Muhammad PBUH, including:

"The Prophet said, there are three things that contain blessings: buying and selling without cash, muqharadhah (mudharabah) and mixing wheat for sale" (HR. Ibn Majah from Shuhaib).

"Abbas bin Abdul Muttalib if he handed over his property as mudharabah, he required his mudharib not to reduce the sea and not to go down the valley, and not to buy livestock. If the requirement is violated, he (mudharib) must bear the risk. When the requirements set by Abbas were heard by the Messenger of Allah, he justified it" (HR. Thabrani from Ibn Abbas).

There is also a fiqh rule that is the basis of the mudharabah contract which reads "... Basically, all forms of muamalah can be done unless there is evidence that prohibits it...". In general, the practice of muamalah in Islam is permissible as long as there is no nash that explicitly prohibits it. Therefore, all parties participating in muamalah activities have the flexibility to design and agree on contracts based on consensus. However, if there are provisions in its implementation that are contrary to the principles of sharia, then the agreement is considered invalid or void according to Islamic law:<sup>19</sup>

1. Aqidayn (the parties to the contract), which are the two legal subjects who make the agreement, who must have legal skills (ahliyyah) and the authority to act. In the mudharabah contract, the manager (mudharib) is in the position of the representative of the owner of the capital (shahibul maal), so the requirements that apply to a representative are also attached to the manager in the contract.
2. Ma'qud 'alayh (the object of the contract in the form of capital), namely property or funds that are used as the object of cooperation. A proper understanding of capital is necessary to distinguish between the capital invested and the profits that will be divided according to the agreement. Capital can be in the form of productive assets, including property that supports business activities, and is not allowed to come from loan funds.
3. 'Amal (business activities), which are business activities carried out by managers, which must be in accordance with sharia principles. Therefore, businesses related to prohibited practices, such as gambling, production or distribution of alcoholic beverages, narcotics, and other activities that negatively impact human life, are not allowed.
4. Al-ribh (profit), which is the result of the business obtained and becomes the joint right of the parties, the distribution of which must be clearly determined based on the ratio agreed upon from the beginning of the contract. Uncertainty in the mechanism of profit sharing, according to the view of Hanafiyah scholars, can cause the contract to become null or void.
5. Sighat (ijab and qabul), which is a statement of agreement between the parties that shows a willingness to bind themselves in a business cooperation contract.

The conditions of Mudharabah include:

1. The requirement relating to the party making the transaction is that the party must have the legal ability to act on its own behalf and be able to be appointed as a representative.

<sup>17</sup> Fadli Andi Natsif Fitra Febianti, Nur Taufiq Sanusi, "The Practice of Cattle Revenue Sharing in the Perspective of the Mudharabah Agreement in Takalar Regency," *Iqtishadhuna Journal* 4, no. 2 (2023): 133.

<sup>18</sup> Adi Pratama and Lilih Muflihah, "Profit Sharing System in Marketing from the Perspective of Sharia Economic Law (Study on CV Bonzela Property Apartment Grand Kamala Lagoon, Bekasi)," *Journal of Sharia Economic Law (ASAS)* 14, no. 1 (2022): 6.

<sup>19</sup> Rochania Ayu Yunanda, *Sharia Financial Transactions Implementation of Sharia Accounting* (Banten: Media Edu Pustaka, 2024).

2. Conditions related to capital, namely:
  - a. The form is money.
  - b. The numbers are clear.
  - c. Cash.
  - d. It is given entirely to the merchant or the one who manages (*mudharib*).
3. requirements on profit sharing that must include a percentage explicitly, such as: 60%: 40%, 50%: 50%, and so on, according to mutual agreement.<sup>20</sup>

As a Case Study, the study observed the practice of profit sharing (*Mudharabah*) which focuses on Sriwaylangsep Village, Kalirejo District, Central Lampung Regency. In the practice of profit sharing for the people of Sriwaylangsep Village, they trust each other and fully trust the party who will take care of their livestock. This profit-sharing system (*Mudharabah*) only involves the capital owner and the management as resource persons interviewed by the researcher. This cattle breeding cooperation uses a profit-sharing system of 50% for capital owners and 50% for the management. If a cow gives birth to calves, there is a special rule, namely the first calf after about four months of age and has grown up to belong to the management. Meanwhile, the second sapling is divided by a half-and-half system. For the mother cow, there is a benchmark initial price, if the cow is bought for 10 million and then sold for 15 million, then the initial capital of 10 million is returned to the owner, while the profit of 5 million is divided equally between the two parties.

The number of cows managed in this collaboration is two, with female Balinese cows. The cooperation agreement is based on mutual trust and is carried out verbally between the capital owner and the manager. There is no specific time limit in maintenance, as the duration is left to the management. An agreement is usually made when the cow has been handed over to the manager. Regarding the risk of loss, such as the cow is sick, dead, or not developing, all losses are borne by the capital owner, not by the management. In addition, the distribution of proceeds is carried out at the end, namely after the cooperation is completed or the cattle have been sold according to the agreement of both parties.

Based on the results of observations made with the management in Sriwaylangsep Village, there is a discrepancy in practice in the field with the principles of Sharia Economic Law related to the system of profit sharing and the imposition of losses in cattle maintenance that is not in accordance with the agreement at the beginning of the contract. This information was obtained directly from the manager, Mrs. Tugini, revealing that the profit sharing system carried out was not fair as it should be. He also said that the distribution should be equal, but he only got a smaller share or only the cost of finding grass of 200 thousand rupiah.<sup>21</sup>

In response to this, the capital owner, Mr. Tri Yuwanto, revealed that the results obtained were in line with what was done by the management. Profit sharing is sought fairly. Losses are also borne by the capital holders while the management does not bear losses such as dead, sick, and undeveloped cows or majir.<sup>22</sup> Agreements made at the beginning are often not followed in practice. The discrepancy triggers losses for investors and cattle breeders. This can lead to disputes. However, this dispute cannot be brought to court, because the agreement made between the two parties is only verbal and unwritten.<sup>23</sup>

Settlement can be done by re-explaining the agreement between the capital owner and the manager in detail and clearly from the beginning, especially regarding the distribution of profits so that it is in accordance with what is agreed and reflects fairness for both parties.

## **2. Profit Sharing and Burdening System in the Perspective of Sharia Economic Law.**

The Islamic economic system is an economic system that is based on Islamic principles, namely the principles of the Qur'an, Sunnah, Hadith, Ijma, and Qiyas. therefore, the Islamic economic system is often known as Islamic economics. This system is rooted in a Muslim's belief and faith in Allah. In addition, this faith is seen in the form of sharia, behavior, morals, attitudes, ethics, and all the real actions of a Muslim.

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<sup>20</sup> Abu Azam Al Hadi, *Contemporary Muamalah Fiqh* (Depok: PT RAJAGRAFINDO PERSADA, 2017).

<sup>21</sup> Interview with Mrs. Tugini, Management, April 14, 2026

<sup>22</sup> Interview with Mr. Tri Yuwanto, April 15, 2026

<sup>23</sup> Wahyu Syarvina Agiet Mutiara Rengganis, Marliyah, "Analysis of the Implementation of Profit Sharing in the Paro System in Cattle Farming Communities in Asahan Regency," *Scientific Journal of Islamic Economics* 9, no. 02 (2023): 257.

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Sharia economics aims to achieve equitable justice and freedom from inhibition in order to form a more prosperous economic life of the community.<sup>24</sup>

In the framework of Islamic economics, a form of fair and ethical cooperation can be found in the sharia contract system, one of which is the mudharabah contract. The mudharabah contract provides a method of financing based on the principle of profit sharing, where profits are divided according to a ratio previously agreed upon by both parties, namely the owner of the capital (*shahib al-mal*) and the business manager (*mudharib*). In this system, there are no fixed profit-sharing provisions such as interest, thus protecting one party from possible unilateral losses due to risk imbalances. This makes the mudharabah contract not only an economically productive way of doing business, but also prioritizing ethical and justice values.<sup>25</sup>

The main goal of Islamic economics is to achieve a balance between economic gain and social welfare. This system rejects exploitation, monopoly, and all forms of injustice in economic relations. In contrast, Islamic economics encourages cooperation, transparency, and social responsibility.

These principles include:

a. Justice (*Adl*)

Justice is a major pillar in Islamic economics. This principle highlights the importance of an equitable and equitable distribution of wealth among all members of society. Islam prohibits all forms of excessive accumulation of wealth (*iktinaz*), exploitation, and monopoly (*ihtikar*), as such actions can lead to social injustice.

b. Advantages (*Maslahah*)

Islamic economics aims to improve the common welfare of the entire community, not just for personal gain. Every transaction must provide real benefits and must not harm others.

c. Partnership (*Syirkah*)

Islamic economics emphasizes balanced cooperation between investors (*shahibul mal*) and entrepreneurs (*mudharib*). This system prevents harmful relationships such as those in the usury system.

d. Transparency and Accountability

In this principle, the element of uncertainty or *gharar* in a transaction is not allowed in sharia economic law. Each contract must be formulated clearly, in detail, and agreed upon by all parties involved to avoid potential disputes in the future. Transactions that contain elements of excessive speculation, fraud, or ambiguity about the object of the contract such as gambling practices and derivative instruments that are excessive are prohibited because they are contrary to the principles of justice and transparency in sharia.<sup>26</sup>

In the analysis of fiqh, transactions that have *gharar* elements are considered invalid because they can cause injustice and harm one party. Therefore, understanding the concept of *gharar* is very important to ensure that a transaction is in accordance with sharia principles. As a religion that highly values the value of justice and balance, Islam expressly prohibits the existence of ambiguity in any type of transaction. Activities that contain *gharar*, unnatural risks, and uncertainty can trigger conflict and create confusion in the future. Thus, from the point of view of fiqh, *gharar* is one of the main benchmarks in assessing the validity of a transaction. The application of this principle aims to provide protection to all parties involved to avoid possible losses due to uncertainty that should not exist.<sup>27</sup>

Based on the results of research in Sriwaylangsep Village, Kalirejo District, Central Lampung Regency, the practice of economic cooperation carried out by the community has not fully implemented the principles of Sharia Economic Law (HES). The following is an analysis of the solution of the mudharabah contract to the problem:

a. Justice (*ADL*)

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<sup>24</sup> Eny Latfah and Rudi Abdullah, "The Concept of Margin, Ujrah and Profit Sharing in Sharia Economics," *Journal Of International Taxation Accounting and Auditing* 1, no. 2 (2022): 138.

<sup>25</sup> Rayhan Nur Fairuz and Arif Rembang Supu, "Analysis of the Income Revenue Sharing System in the Perspective of Sharia Economics," *Multidisciplinary Scientific Journal* 2, no. 3 (2025): 324.

<sup>26</sup> Alisya Afifah Maulidina Putri Abdillah and Baidhowi, "The Basic Principles of Sharia Economic Law: Between Justice and Profitability," *Multidisciplinary Journal of Academic Sciences* 2, no. 2 (2025): 206–8.

<sup>27</sup> Muthia Azzahra et al., "Gharar The Concept Of Understanding In Fiqh: Its Definition And Implications In Transactions," *Hikmah : Journal of Islamic Religious Education Studies* 1, no. 4 (2024): 145–53.

The unfair action of the capital owner to share the profits with the management party shows that there is fraud committed by the capital owner and the management party who feel disadvantaged by the distribution of the profits as well as the energy, time and costs spent on caring for the cow.

In some cases, the distribution of profits is still more unbalanced and more beneficial to one party. According to sharia economic law, this condition is not in accordance with the principle of justice, as Islam emphasizes a balanced distribution of results and prohibits practices that could lead to inequality or exploitation. The aspect of fairness (*'ADL*) must be realized through the determination of balanced profit sharing and in accordance with the initial agreement. Any form of irregularity in the distribution of results needs to be avoided so as not to cause injustice or loss to one of the parties.

b. Advantages (*Maslahah*)

In terms of usefulness (*maslahah*), the economic activities of the community in Sriwaylangsep Village, Kalirejo District, Central Lampung Regency have basically provided benefits, especially in helping capital and increasing income. However, there are still transactions that are not clear so that they can harm one of the parties. From the perspective of sharia economic law, every transaction must provide clear benefits and must not contain adverse elements so that the benefit aspect must be really considered. Benefit aspect (*maslahah*), all types of cooperation must provide real and lasting benefits for both parties. Therefore, clarity is needed in the way of sharing revenue and responsibility so as not to cause negative impacts in the future.

c. Partnership (*Syirkah*)

In the principle of partnership (*shirkah*), the relationship between capital owners and business managers in Sriwaylangsep Village has shown cooperation. However, the bargaining position of business managers is sometimes weaker than that of capital owners. This shows that the principle of a balanced partnership has not yet been fully realized. According to Islamic economic law, both parties should have an equal and mutually beneficial position without any pressure from either party. The principle of partnership (*shirkah*) must be strengthened by building an equal relationship between capital owners and managers. Both parties need to have balanced bargaining power and respect the principle of mutual trust without any domination from one of the parties.

d. Transparency and Accountability

In terms of transparency and accountability, there are still elements of ambiguity (*gharar*) in some agreements, such as the unclear distribution of benefits and risks. In *fiqh muamalah*, transactions that have *gharar* are considered invalid because they can cause disputes and injustice. Therefore, the application of the principle of transparency is very important so that every contract carried out is in accordance with the rules of sharia economic law and can protect all parties involved.

To avoid the element of *gharar*, each contract should be written and arranged in detail, including rights, obligations, profit sharing, and risk of loss. This openness is important to reduce the potential for conflict and ensure the validity of the contract according to *fiqh muamalah*. Thus, the application of these principles is expected to create *mudharabah* practices that are fair, transparent, and in accordance with the provisions of Sharia Economic Law, so as to provide protection and welfare for all parties involved.

## CONCLUSION

Based on the results of the studies that have been carried out on this issue, it is concluded that:

1. The practice of profit sharing in cattle farming in Sriwaylangsep Village, Kalirejo District, Central Lampung Regency has generally adopted the concept of *mudharabah* contracts. However, in its implementation, there are still inconsistencies with the principles of Sharia Economic Law. The discrepancy is reflected in the profit-sharing mechanism that is not implemented in accordance with the initial agreement, so that it has the potential to cause injustice for the management. In addition, the use of verbal contracts without the support of a written agreement also increases the risk of irregularities and disputes in the future.
2. From the point of view of Islamic economic law, this action has not fully followed the principles of justice (*'adl*), public interest (*maslahah*), partnership (*shirkah*), and transparency and accountability. The discrepancy can be seen in the disproportionate distribution of profits but also in the mechanism of charging losses that have not been implemented consistently according to the contract agreement. In the principle of *mudharabah*, losses are basically borne by the owner of the capital as long as there is no negligence from

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the manager, but in practice there are still ambiguities that have the potential to cause injustice. Therefore, improvements are needed through the affirmation of a clear agreement, a balanced distribution of the results, and the preparation of a written contract to avoid the element of gharar. With the application of these principles, it is hoped that the cooperation system can run more fairly, transparently, and in accordance with sharia provisions so that it can provide benefits and protection for all parties involved.

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