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”Mawah” Profit Sharing System with Local Acehese Wisdom Based on Islamic Perspective

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Abstract: Aceh is an Indonesian province characterized by a predominantly Muslim population. Hence, the Islamic comprehension of economic principles, fairness, and profit-sharing systems has significant consequences for the economic progress of the Acehese population. Research on the use of Islamic tenets in cattle farming companies may significantly benefit the welfare of the Acehese people in this particular setting. *Mawah* is a commercial practice rooted in traditional conventions and local village knowledge. It involves verbal agreements between cattle owners and keepers for profit-sharing in cow husbandry. This research examines the "*Mawah*" profit-sharing mechanism in cattle farming firms in Pidie Regency from an Islamic viewpoint. This is an empirical investigation conducted in a natural setting. The primary issues are: 1). What is the societal impact of implementing a profit-sharing system in cattle farming businesses? 2). What is the assessment of the Islamic Economic Review about the profit-sharing model in cattle farming firms in Pidie Regency? The study used a descriptive qualitative research approach, using data gathering methods such as observation, interviews, and recording. The strategies used for data analysis include data reduction, data presentation, and data verification.

Keyword: Cattle Farming; Local Wisdom; Islamic Perspective.

INTRODUCTION

The concept of profit sharing has been extensively studied in the context of conventional finance, with a focus on its application in various business models and its impact on financial performance (Fitzmaurice et al.2020; Syarifuddin 2020; Sapuan 2016). However, the exploration of profit sharing from an Islamic perspective has been relatively limited, despite its significance in the Islamic economic framework. This research paper aims to address this gap by delving into the theoretical underpinnings and practical implications of profit sharing in the Islamic financial system.

The Islamic economic paradigm is centered on the principle of justice, which is manifested in various financial instruments, including the concept of profit and loss sharing (Doucouliagos et al. 2020; Suh and Yoon 2021; Ayub 2012). This mechanism, known as *Mudharabah*, is a partnership arrangement where one party (the investor) provides capital, while the other party (the entrepreneur) contributes their expertise and labor (Kusuma and Ryandono 2020). The profit generated from the venture is then shared between the two parties based on a predetermined ratio, and any losses are borne by the capital provider (Kusuma and Ryandono 2020).

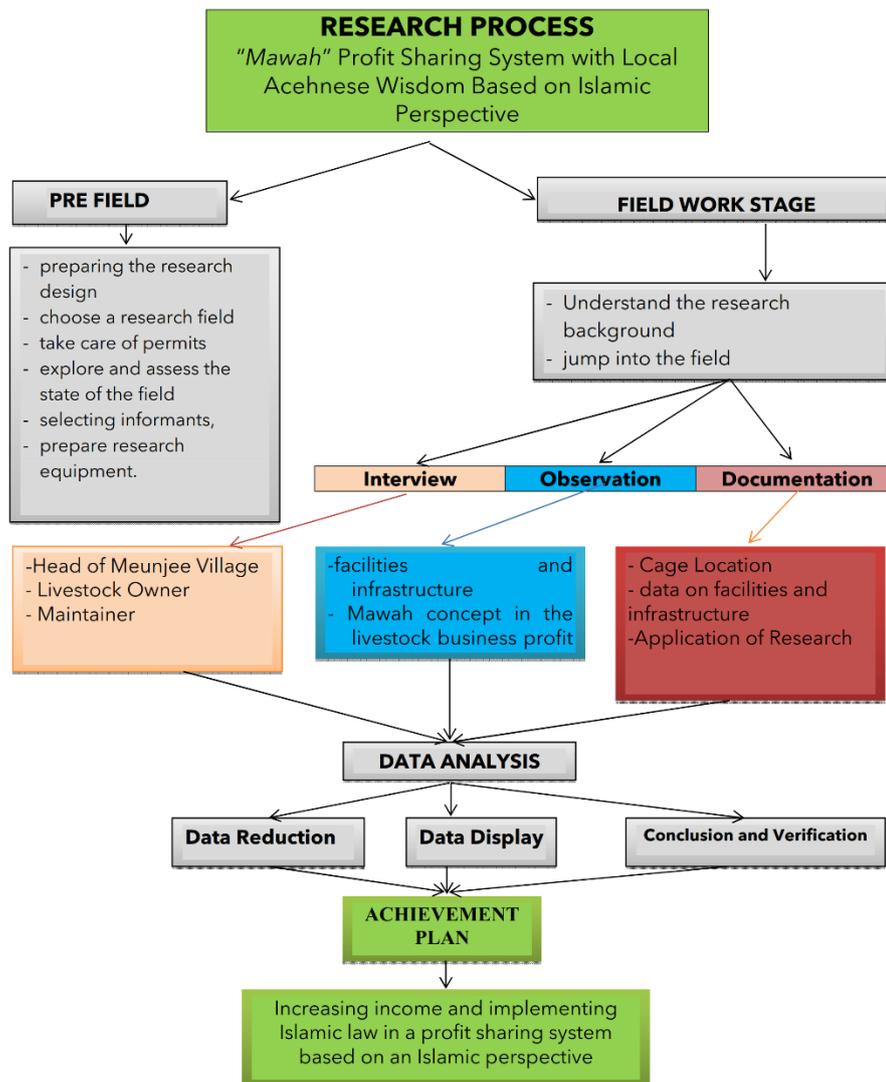
Profit sharing is a typical economic practice among the Acehnese people. According to tradition, the allocation of revenues among the village community is mostly informal and relies on verbal agreements between the owner and caretaker, such as *mawah* (Kiram 2020). The habit is justified in Islam due to its potential advantages for other individuals. The Arabs established the practice of profit sharing before the advent of Islam, and it remains in effect to this day (Fathurrohman 2020). According to the Acehnese-Indonesian dictionary, the term "*Mawah*" refers to a practice where individuals share the outcomes of their labour in rice fields using their equipment. It also involves growing someone's animals and receiving half of the cash generated from it (Fathurrohman 2020). According to this interpretation, *mawah* is a contract between two parties. The first party sends agricultural land or plantations, together with cattle, to the second party for cultivation or management. After the harvest, the results are split equally between the two parties. This study aims to investigate the phenomenon of *mawah* in the realm of animal husbandry. In Islamic Economic Law, the word "*mawah*" is used interchangeably with "*mudharabah*" (Sapuan 2016). The first party, who is the owner of the cow, transfers ownership of the cow to the second party, who is the worker, to raise it. The male cow's results are distributed in the form of the selling price, while the female cow's results are in the form of a calf, as agreed upon. The capital owner bears the loss, provided that it is not due to the keeper's incompetence. Conversely, if the loss results from fraudulent activity and carelessness on the part of the keeper, then the obligation shifts to the keeper. In the economic system, *mawah* does not differentiate between the capital owner, who receives more advantages and the management, who receives greater benefits. Both individuals get satisfaction and financial gains from the outcomes. Similarly, in the event of their business's failure, both parties incur financial losses (Mauliyanti 2020; Kusuma and Ryandono 2020; Maulana, Ruchjana, and Nurdiansyah 2020; Syarifuddin 2020; Usman and Yusuf 2020). Upon preliminary examination, profit-sharing activities were identified in the field. The initial agreement stated that the manager would get the first calf and the cow's owner would receive the second calf. However, at a later point, the owner took possession of the first calf, deviating from the original terms. Furthermore, the lack of a formal agreement outlining the rights and responsibilities of the parties failed to establish the length of the collaboration properly. The aforementioned description of the practice of collaboration among the people in Pidie Regency indicates that it has the potential to cause damage to one of the persons involved. This statement directly opposes the principles of the profit-sharing system (*mudharabah*) advocated by Islam. According to this system, both parties are expected to collaborate for the purpose of mutual advantage and support rather than causing damage to one another.

METHOD

Qualitative descriptive research is used in this study. The goal is to present the data narratively without statistical testing to provide accurate and exact discussion results. Qualitative research draws insights without statistical methodologies or quantification (Abdussamad n.d. 2021). Patton in Ahmadi defined qualitative analysis as understanding natural occurrences (Sugiyono 2013; Sari, et al 2022). Understanding the topics that need to

be examined via scientific inquiry is necessary to gather accurate data from a research subject.

RESEARCH FLOW DIAGRAM



In this task, the author gathers data using three methods. This assumes the three things are inseparable and constitute one. All three field data-gathering methods must be used to maximize profit-sharing data synergy in the Pidie Regency cow farming firm. Three data-gathering methods were used in the study: (a) Observation, the author will study Pidie Regency cow breeders and livestock caretakers. This observation will provide important facts regarding the issue. (b) Interview, the author will interview cattle owners and managers who share profits. (c) Documentation, It involves studying government documents or important archives to improve research data. This study references important data, photographs, and other items.

This study uses the following data analysis methods:

1. Data Reduction involves removing unneeded or duplicate information to reduce data volume.
2. Data refining involves selecting, simplifying, abstracting, and converting raw field observations. Data reduction includes reducing and prioritising essentials and finding repeating themes and patterns. Thus, condensed data will be more distinct, allow researchers to gather more data, and make retrieval easier.

3. Data presentation involves organising information to facilitate decision-making and generating conclusions. Examining the presentations may help us understand the issue and pick the right solution.

Data verification involves systematically analysing supplied data to draw accurate and dependable findings. The early findings may alter until more evidence is found during data collection. Suppose the researcher returns to collect data and finds credible and consistent evidence supporting the first results. Thus, their findings may be plausible.

RESULTS AND DISCUSSION

The Profit Sharing System is being implemented for Cattle Breeding Businesses in Meunjee Village, Geulumpang Tiga District, Pidie Regency.

Humans are economic agents who use various methods and means to satisfy their everyday needs. Humans have developed numerous strategies, such as teamwork, to meet their requirements. An example of this can be seen in Meunjee Village, Geulumpang Tiga District, Pidie Regency. To fulfil the requirements of existence, individuals consistently use many strategies and endeavors to enhance their economic well-being. Among the diverse range of companies, the residents of Meunjee Village have a preference for engaging in cattle production share. Due to the predominant occupation of farming among the inhabitants in Meunjee Village, the locals have a preference for communal cattle farming. In addition to offering advantages, the community also derives assistance from the cows they oversee, so reducing the financial burden of field ploughing. These animal farming operations facilitate the process and make it more cost-effective.

System sharing the results of the cattle farming business in Meunjee Village

The Meunjee Village community engages in a cattle production sharing procedure, where the owners provide one or more cows as capital to the management. If a cow gives birth to a calf, the manager is entitled to the first calf. Nevertheless, in the event of the calf's death, ownership of the subsequent calf is transferred to the investor. This law also extends to capital owners, such that in the event of the death of a capital owner's share, the next calf becomes the managing owner, and the manager is also granted the liberty to use the cow.

Meunjee hamlet has considerable potential in the domains of agriculture and animal husbandry. The community benefits from its geographical position and ample land, which provide economic potential. The Meunjee Village community consists mostly of farmers, who satisfy their economic requirements via collaboration, particularly in the area of cow-raising.

This statement aligns with the findings from the interview conducted with Jamaluddin, the Head of Meunjee Village.

“Promising prospects in the domains of agriculture and animal husbandry. The cattle in Meunjee Village has exceptional potential. The presence of cow ranching may alleviate the community's responsibility in managing its agricultural sector”.

According to the given information, researchers have observed that the key to achieving a meaningful existence and enhancing the quality of life for the residents of Meunjee Village lies in the development of agriculture and livestock.

This study is on the implementation of the Profit Sharing System for Cattle Breeding Businesses in Meunjee Village, Geulumpang Tiga District, Pidie Regency.

Form a profit-sharing agreement

The term "system" refers to a set of interconnected components or elements that work together to achieve a specific purpose or function. The communal distribution of cow products in Meunjee Village, Geulumpang Tiga District, Pidie Regency is sometimes

hindered by a lack of initial enforcement throughout the aqad procedure. A significant portion of the agreements conducted by the community in Meunjee Village are solely verbal, without written documentation. Consequently, the aqad, or contract, sometimes deviates from the original agreement.

According to Mr Farid Koolang, the notion of profit-sharing collaboration between livestock owners and managers in Meunjee Village has been in existence for a significant period, as reported by the author during their field research *“For generations, our predecessors have engaged in this kind of systematic collaboration, which is deeply rooted in custom. The inhabitants of Meunjee Village are just upholding this legacy and carrying on the practices of their parents.”*

According to the findings of the aforementioned study, it may be inferred that the Meunjee Village community has been practising cooperative profit sharing amongst livestock owners and managers for a considerable duration, perhaps as a tradition inherited from their ancestors. The method of collaboration between livestock proprietors and livestock administration in Meunjee Village has evolved into a communal custom. The partnership between livestock owners and managers in the livestock industry, conducted by the Meunjee Village community, seems to be mutually advantageous. Profitable refers to a mutually beneficial arrangement where individuals without livestock can raise children using livestock from other individuals who own livestock, and vice versa. In this cooperative arrangement, livestock owners who are unable to care for their livestock can receive assistance and achieve favourable outcomes for their livestock. Under the management of another individual.

Owners of large livestock holdings sometimes delegate the task of managing their animals to others due to the inability to personally attend to all of them. In return, these owners often provide a share of the profits to those who take care of the livestock.

Mr. Abdul Rahman said that he delegates the management of his livestock to others via a profit-sharing arrangement. Due to his occupation as a construction worker, he is unable to personally attend to the care of his animals. To streamline my job, I choose individuals who possess qualities such as diligence, honesty, and competence to oversee the care of my cattle. These individuals are often chosen from my immediate family or acquaintances.

In Meunjee Village, the residents engage in cooperative efforts to share cattle products. Typically, there is no specific timeframe set for the managers to oversee their animals. Nevertheless, livestock owners stress the need for managers to effectively oversee their cattle under their particular capacities.

In Meunjee Village, the residents engage in cooperative efforts to share cattle products. Typically, there is no specific time frame set for the managers to oversee their animals. Nevertheless, livestock owners strongly emphasise that managers should handle their cattle under their capacities. The interview with Mr. Muhammad Nawir, who serves as the manager, yielded the following results.

According to the interview results, there is no specific time limit stated at the beginning of the production-sharing contract for sharing cattle products. This cooperation operates under a family system, where the cattle owner grants full authority to the manager to oversee and manage the cattle until the manager is capable of doing so The livestock.

The agreement formed between the cattle owner and manager when entering into a production-sharing cooperation agreement in Meunjee Village, as described by Mr. Ramli, is as follows.

The profit-sharing arrangement is solely verbal.

The livestock owner and manager maintain a familial tie. Therefore, due to the presence of the concept of kinship, it is no longer necessary to formalise this agreement in written form.

Based on the aforementioned interview findings, it is evident that the agreement reached between them was only verbal, without any written or formal documentation. Effective collaboration entails written communication, ensuring that the agreement is established from the beginning. The contract is documented to ensure that any future issues may be properly addressed and taken into consideration. In Meunjee Village, the livestock engage in production-sharing cooperation primarily within the confines of their immediate family. This means that livestock owners who wish to collaborate on profit sharing give priority to their family members. If there are no suitable family members available, they then seek out individuals who possess genuine capability and experience in livestock management.

Some of the reasons cited by livestock owners for engaging in production-sharing cooperation are as follows:

1. Livestock owners sometimes have other occupations, such as construction workers or office jobs, which leaves them with little time.
2. The humanitarian aspect is offering possibilities to others who lack their animals, fostering a sense of mutual empathy Please assist.
3. Pros and cons of cattle farming in Meunjee Village a Financial gain.

The advantage of growing cattle in Meunjee Village, as seen by cow owners, is the alleviation of their load, this statement aligns with the findings from an interview conducted with Marzuki, a cattle owner.

I am assisted by this teamwork. Initially, my cows did not, the task was handled well by Taufiq and is currently being attended to by another individual. Jamn may alleviate the responsibilities of cattle owners, while managers can also use these livestock to streamline agricultural operations.

This statement aligns with the findings from an interview conducted with Rusli, a livestock manager. *“My experienced assistance as he effectively facilitated my labor by using his energies to cultivate the land”*.

After doing study on the sharing of cow products by the Meunjee Village community, the researcher saw that the cooperation among community members was successful. This collaboration served as a connection between individuals, facilitating the sharing process. Among people, there exists a correlation between persons who own animals and those who manage them.

Before agreements signed by livestock owners and managers, they are only verbal and lack written documentation, as stated by Mr. Adnan, a livestock owner, among others, as follows, *“The profit-sharing agreement exists only in oral form, with witnesses present from both sides, namely the owner and the manager. Due to the enduring familial bond between livestock owners and livestock managers. According to their perspective, based on the concept of kinship, this agreement is now exempt from the need for written documentation”*.

Based on the interview with Mr. Muhammad Nawir, who serves as a livestock manager, the following findings were obtained: *“The deal I struck was purely verbal, without written documentation, but it had witnesses from both sides. Since there is an existing familial connection, there is no need to document it”*.

The findings from the aforementioned interview on the agreement form between livestock owners and managers in Meunjee Village demonstrate that the influence of family ties remains significant. Consequently, there is no written contract in place for this profit-sharing collaboration, involving both cattle owners, managers, and witnesses. As evidence of your consent, to prevent any future misunderstandings. And the verse about writing agreements is under the word of Allah SWT in Qs. Al-Baqarah (282): 02

يَتَأْتِيهَا الَّذِينَ ءَامَنُوا إِذَا تَدَايَنْتُمْ بِدَيْنٍ إِلَىٰ أَجَلٍ مُّسَمًّى فَاكْتُبُوهُ ۚ وَلْيَكْتُبَ
بَيْنَكُمْ كَاتِبٌ بِالْعَدْلِ ۚ وَلَا يَأْبَ كَاتِبٌ أَنْ يَكْتُبَ كَمَا عَلَّمَهُ اللَّهُ ۚ فَلْيَكْتُبْ
وَلْيَمْلِكِ الَّذِي عَلَيْهِ الْحَقُّ وَلْيَتَّقِ اللَّهَ رَبَّهُ وَلَا يَبْخَسَ مِنْهُ شَيْئًا ۚ فَإِنْ كَانَ الَّذِي
عَلَيْهِ الْحَقُّ سَفِيهًا أَوْ ضَعِيفًا أَوْ لَا يَسْتَطِيعُ أَنْ يُجِلَّ هُوَ فَلْيَمْلِكْ وَلِيُّهُ بِالْعَدْلِ ۚ
وَأَسْتَشْهِدُوا شَهِدَيْنِ مِنْ رِجَالِكُمْ ۚ فَإِنْ لَمْ يَكُونَا رَجُلَيْنِ فَرَجُلٌ وَامْرَأَتَانِ مِمَّنْ
تَرْضَوْنَ مِنَ الشُّهَدَاءِ أَنْ تَضِلَّ إِحْدَاهُمَا فَتُذَكِّرَ إِحْدَاهُمَا الْأُخْرَىٰ ۚ وَلَا يَأْبَ
الشُّهَدَاءُ إِذَا مَا دُعُوا ۚ وَلَا تَسْعَمُوا أَنْ تَكْتُبُوهُ صَغِيرًا أَوْ كَبِيرًا إِلَىٰ أَجَلِهِ ۚ
ذَٰلِكُمْ أَقْسَطُ عِنْدَ اللَّهِ وَأَقْوَمٌ لِلشُّهَدَةِ وَأَدْقَىٰ إِلَّا أَنْ تَكُونَ تِجَارَةً
حَاضِرَةً تُدِيرُوتَهَا بَيْنَكُمْ فَلَيْسَ عَلَيْكُمْ جُنَاحٌ أَلَّا تَكْتُبُوهَا ۗ وَأَشْهَدُوا إِذَا
تَبَايَعْتُمْ ۚ وَلَا يُضَارَ كَاتِبٌ وَلَا شَهِيدٌ ۚ وَإِنْ تَفَعَّلُوا فَإِنَّهُ فُسُوقٌ بِكُمْ ۗ وَاتَّقُوا اللَّهَ
وَيُعَلِّمُكُمُ اللَّهُ ۗ وَاللَّهُ بِكُلِّ شَيْءٍ عَلِيمٌ ﴿٥٧﴾

Translation

“And I believe, if you do not pay in cash for a specified time, you should write it down. and let a writer among you write it correctly. and let the writer not be reluctant to write it as Allah has taught him, so let him write, and let the person who is in debt accept (what he will write), and let him fear Allah his Lord, and let him not reduce his debt in the slightest. If the person who owes the debt is a person who is weak of mind or weak (in his condition) or he himself is unable to implement it, then let his guardian implement it honestly. and testify with two male witnesses (among you). If there are not two men, then (perhaps) one man and two women from among the witnesses whom you approve of, so that if one forgets, one person will remind him. do not let the witnesses be reluctant (to give information) when they are summoned; and don't get tired of writing down debts, whether small or large, until the deadline for paying them. that way, is more just in the sight of Allah and strengthens the testimony and is closer to not (giving rise to) your doubts. (Write your mu'amalah), unless the mu'amalah is a cash trade that you carry out between you, then there is no sin for you, (if) you do not write it. And bear witness when you buy and sell; and let the writer and witness not make things difficult for each other. if you do (that), then indeed it is an act of disobedience to you. and fear Allah; Allah teaches you; and Allah knows all things”.

This ayat talks about the recommendation or according to some scholars the obligation to write down debts and receivables and testify them before a trusted third party/notary, while emphasizing the need to write down debts, even if they are small, accompanied by the amount and time frame. From the description above it can be concluded that every muamalah activity is generally, especially regarding profit sharing, it is necessary to have a written agreement or a form of recording that is made and witnessed by another person, so that it can make things easier when there are problems in the future.

System cooperation was carried out by the Meunjee Village community, initially, there was a relationship between livestock managers and livestock owners so the system became an entrenched tradition among the Meunjee Village community. Islamic economics exists to straighten out the cooperation system which can be detrimental to each party, which is caused by the existence of unfavourable attitudes from each party, in carrying out cooperation, however, Islamic law does not intend to correct it directly. the entire profit-sharing system that exists in society, as is the case in the Meunjee Village community, where the profit-

sharing system was born from the background of social relationships between individuals and economic needs.

Helpful attitude

Loyal carrying out economic activities, and helping each other is very important and a must for every Muslim who carries out economic activities. Therefore, starting from the concept of ta'awun (cooperation) in Islam, ta'awun requires mutual understanding and mutual care between one party and another to obtain benefits together. This means that every human being cannot pursue individual interests to achieve benefits individuals without looking at the condition of their siblings and the environment in which they live. A Muslim will not be satisfied with his success while his brothers are in decline. such as cooperation in the livestock sector. Mudharabah is defined as cooperation in livestock processing between the livestock owner and the keeper, where the livestock owner prepares the livestock for the keeper to be looked after in return for a share according to the agreement.

This concept reflects the value of mutual assistance and complementarity in carrying out something. In this way, cooperation is found between two people who have different abilities in one container for the benefit. In implementing this profit sharing, the author found that there was a mutual attitude mutual help between livestock owners and livestock managers, as expressed by Mr. Ramli as a land owner, among others, as follows: *“I feel helped by this kind of profit-sharing cooperation, my cows can be looked after by other people because I have a job in another place, so I give my cows to other people with a profit-sharing agreement”*.

Humans are both individual creatures and social creatures. He cannot live alone without the help of other people, even though they are diverse, humans also have some of the same goals in life, for example in achieving well-being. Humans cannot achieve their goals alone even knocking each other out. There is interdependence and mutual assistance between fellow humans. Collaboration is an effort to mutually encourage and strengthen each other in achieving common goals. Therefore, cooperation will create synergy to further ensure the achievement of the goals of living in harmony. Islam teaches humans to work together in try or realise prosperity.

Islamic Economics aims to achieve benefit and pay great attention to the attitude of helping each other in carrying out economic activities, as Allah says in Qs. Al-Maidah (2): 5

تَعَدُّوا وَتَعَاوَنُوا عَلَى الْبِرِّ وَالتَّقْوَىٰ وَلَا تَعَاوَنُوا عَلَى الْإِثْمِ وَالْعُدْوَانِ وَاتَّقُوا اللَّهَ

إِنَّ اللَّهَ شَدِيدُ الْعِقَابِ ﴿٥﴾

Translation:

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

Fair Attitude

Islamic principles regarding justice apply in all areas of human activity, both in the legal, social, political and economic fields. Islam guarantees that no one will be exploited by others and that no one can obtain wealth dishonestly, unfairly, illegally and fraudulently. Followers of Islam are only permitted to obtain wealth through fair and honest means. That's also, in working together, one party must not cheat or do whatever they want, in working together, a system of justice must exist in every muamalah activity. good cooperation. The Meunjee Village community carries out profit-sharing cooperation, under what was agreed

upon at the beginning of the discussion, meaning that from the beginning of the contract, it was determined how many shares would be for the livestock owner and how many shares would be for the livestock manager, the distribution could also be said to be fair because it was under what was agreed upon, which was fair. What is meant here is that if the first child belongs to the manager, this kind of profit sharing has been agreed upon from the start of the contract.

This is under what was stated by Mr. Ali, among others, as follows: *“The referred to in livestock production sharing cooperation, means under the proportion, if the first child belongs to the manager, then the second child belongs to the owner”*.

Adil is not always interpreted as equal rights, but these rights are adjusted to the size of each individual or are proportional, both in terms of level needs, abilities, sacrifices, responsibilities or contributions made by someone. Fairness is not always equal, but it is necessary to pay attention to the size of each individual: those who are large need to get big and those who are small need to get small amounts too.

Allah says in Qs. An-Nahl (16): 90

إِنَّ اللَّهَ يَأْمُرُ بِالْعَدْلِ وَالْإِحْسَانِ وَإِيتَايِ ذِي الْقُرْبَىٰ وَيَنْهَىٰ عَنِ الْفَحْشَاءِ
وَالْمُنْكَرِ وَالْبَغْيِ يَعِظُكُمْ لَعَلَّكُمْ تَذَكَّرُونَ ﴿٩٠﴾

Translation:

Indeed, Allah commands (you) to act justly and do good deeds, to give to your relatives, and Allah forbids evil deeds, evil and enmity. He teaches you so that you can learn.

Honest Attitude (Siddiq)

Siddiq (true, honest) must be the vision of life for every Muslim because this life comes from the Truest, then life in the world must be lived correctly, in this way the goal of Muslim life has been well formulated from this concept of Siddiq, a derivative concept emerged typical of economics and business which are effectiveness (achieving the right, correct goals) and efficiency (carrying out activities correctly, namely using techniques and methods that do not cause waste. Because if it is wasteful it means it is not right).

Honesty is a very important attitude that every human being must have. Basically, Islam allows all forms of cooperation, as long as the cooperation is mutually beneficial and brings good benefits to themselves and society at large, as is the case with the cooperation system for sharing the results of cattle farming, The implementation of profit sharing cooperation in Oadang Tumbuo Village is ongoing, a very strong belief system makes this cooperation run well, and the honest attitude of the management makes livestock owners feel comfortable and happy to carry out this cooperation.

This is as expressed by Mr. Muhammad Nawir as a cattle manager, including the following:

”Loyal Every time a cow gives birth, I notify the cow owner and inform him about the condition of the cow he keeps, every time it's like that so that the cow owner knows about the condition of the cow”.

Based on the results of the interview above, it can be concluded that the honest attitude possessed by livestock managers is openness with livestock owners so that livestock owners feel more confident and believe that the people they collaborate with are truly honest in raising livestock.

Allah says in Qs. At-Taubah (9): 119

يَتَأْتِيهَا الَّذِينَ ءَامَنُوا اتَّقُوا اللَّهَ وَكُونُوا مَعَ الصَّادِقِينَ ﴿١١٦﴾

Translation:

”Those who believe, fear Allah, and be with those who are righteous”.

The Ayat above commands those who believe to be devout, carry out all his commandments and stay away from all his prohibitions, then Allah commands them to be with those who are righteous.

Honesty means there is consistency between beliefs, attitudes, expressions and behaviour. Honesty is an important aspect and prerequisite for justice. Honesty is an absolute requirement to be able to achieve truth and justice. If someone cannot be honest in a matter then the decision taken in that matter is definitely not true.

Trustworthy Attitude

Well, it is the life mission of every Muslim. This characteristic will form high credibility and a responsible attitude in every Muslim individual. A collection of individuals with high levels of credibility and responsibility will give birth to a strong society because it is based on mutual trust between its members.

Trustworthiness is an attitude that must exist in humans, an attitude responsible for everything given to them. So In carrying out profit-sharing cooperation, a person who is entrusted with managing other people's assets must be responsible and manage it as well as possible.

After the author conducted research on profit sharing from cattle farming in Meunjee Village, the author found that there was a responsible attitude possessed by livestock farmers, especially cattle managers who were entrusted with trust.

This is as stated by Mr. Muhammad Nawir as the manager as follows:

”Since the beginning of the conversation, I was entrusted by the livestock owner to manage his livestock, and so far I have managed the livestock as well as possible so that the owner trusts me”.

Allah says in Qs. An-Nisa (4): 58

إِنَّ اللَّهَ يَأْمُرُكُمْ أَنْ تُؤَدُّوا الْأَمَانَاتِ إِلَىٰ أَهْلِهَا وَإِذَا حَكَمْتُمْ بَيْنَ النَّاسِ أَنْ

تَحْكُمُوا بِالْعَدْلِ ۚ إِنَّ اللَّهَ نِعِمَّا يَعِظُكُمْ بِهِ ۗ إِنَّ اللَّهَ كَانَ سَمِيعًا بَصِيرًا ﴿٥٨﴾

Translation:

”Indeed, Allah commands you to convey the message to those who are entitled to receive it, and (commands you) when you determine a law between people so that you determine it fairly. Indeed, Allah will give you the best teaching. Indeed, Allah is Almighty hearing and seeing”.

Ayat above orders to fulfil a mandate, he emphasizes that the mandate must be fulfilled by its owner and when ordering or enacting laws fairly. Trust and justice must be carried out and upheld without distinction of religion.

Based on the explanation above, it can be understood that humans should be trustworthy and fair in all matters, especially in matters of cooperation for results, someone who is entrusted with a trust should carry out that trust as well as possible.

CONCLUSION

This research describes the entire discussion regarding the cooperative system for sharing the results of cattle farming in Meunjee Village, Geulumpang Tiga District, Pidie Regency.

The author can conclude several important notes, including the following:

1. Cattleman an important role in helping the economy of the Meunjee Village community.
2. System profit sharing in the cattle farming business in Meunjee Village is an agreement between the two parties, namely the livestock owner and the livestock keeper. The division is that the first calf belongs to the manager and the second calf belongs to the owner and so on.
3. From an Islamic economic perspective, the profit-sharing system implemented by the Meunjee Village community is by Islamic values. Because neither party suffers any loss, the results they share are under what they agreed upon at the beginning of the contract, there is a mutually helpful nature between the livestock owner and the livestock manager. Supported by an attitude of openness or honesty carried out by cattle keepers. So that the profit sharing carried out by the Meunjee Village community continues continuously.

As one of the requirements in a scientific work, after concluding, the author provides implications for the local community where the livestock is located. The suggestions that the author can put forward are as follows:

1. Looking at the practice of cooperation in cattle farming in Meunjee Village, the author invites the community to realize the values of the Islamic religion, especially cooperation in the field of animal husbandry.
2. Cattle owners and keepers should make a written agreement, both legally and familiarly because this kind of profit-sharing cooperation will continue to the next person.

Cattle production needs to be developed further because cattle breeding helps the economy of residents in the economically weak category.

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