

## COOPERATION PRACTICES OF *MENGARUNAKAN*: EMPIRICAL EVIDENCE OF MUSAQAH AGREEMENTS IN THE ECONOMY OF KALIMANTAN SOCIETY

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### ABSTRACT

The purpose of this study is to describe and analyze cooperation with the mengarunakan system on rubber plantations carried out by the people of Putai Village, Dusun Tengah District, East Barito Regency in accordance with the Islamic Economic Perspective. This study is a field study with qualitative descriptive, contextual, and ethnographic research methods. The subjects in this study were 5 rubber plantation land owners, 5 sharecroppers, and 1 community leader in Putai Village. The data collection technique in this study used participant observation, interview and documentation techniques which were then analyzed using data collection, data reduction, data presentation and conclusion drawing techniques. The results of this study are (1) The implementation of cooperation with the mengarunakan system in Putai Village is that the agreement is carried out verbally. For rubber plantation land and rubber trees come from the landowner, while all rubber plantation maintenance costs such as fertilizer, medicine, land clearing, gardening equipment and so on related to land cultivation are the responsibility of the rubber plantation sharecroppers. The distribution of results carried out by the Community in Putai Village is in the form of money obtained from the sale of the harvest from the rubber plantation, the results of the sale will be divided by one third and the distribution of the results is 1/3 for the plantation owner and 2/3 for the farmer. (2) According to the Islamic Economic Perspective, cooperation with the granting system carried out by the Putai Village Community is included in one form of plantation profit sharing agreement in Islamic economics which is called musaqah and it can be said that the practice of profit sharing carried out is valid according to Islamic economic rules.

**Keywords:** Cooperation, *Mengarunakan*, Islamic Economics

### INTRODUCTION

Plantation in Law No. 18 of 2004 is an act of cultivating certain plants on another growing medium in a suitable ecosystem, processing, then marketing the products of the plants, with the help of science and technology, capital and management to realize welfare for plantation business actors and the community (BPK, 2004). Plantation is one of the most important business fields in national economic development so that the government should direct people towards plantations and things related to the form of planting trees or plants. However, in a society there are some who have good plantation land to be cultivated to produce a harvest but do not have the ability to cultivate their plantations and there are also those who are the opposite. There are those who have plantation land and have the ability to cultivate but have difficulty in terms of capital, and there are also those who do not have plantation land but have the energy and ability to cultivate plantation land. To overcome this, one of the methods needed is in the form of profit sharing.

Profit sharing on agricultural land between landowners and sharecroppers has been regulated in the Law and also in Islamic law. The Law has regulated the profit sharing of agricultural land that applies throughout the territory of Indonesia, namely in Law No. 2 of 1960 (BPK, 1960). The Law regulates the profit sharing agreement between landowners and sharecroppers with a profit sharing based on justice by affirming the rights and obligations of the parties who make an agricultural land agreement (Agus, 2008). While in Islamic law it is called *syirkah* and is explained in the book of fiqh which is the result of ijtihad from *ulama*.

*Syirkah* is often called *syarikah*, which is a form of profit sharing in Islam whose operational pattern is attached to the principles of business partnership and profit sharing.

The *syirkah* model is an appropriate concept to be able to solve capital problems. Islamic economists support the importance of *syirkah* in the economic growth of society (Setiawan, 2013). The profit sharing system is often used by local communities and one of them occurs in Putai village.

Putai Village is a village in Dusun Tengah District, East Barito Regency, Central Kalimantan Province which has an area of 371 km<sup>2</sup>, which includes 8 Villages/Sub-districts. The eight Villages/Sub-districts are Ampah II Village, Ampah Kota Village, Muara Awang Village, Netampin Village, Putai Village, Rodok Village, Saing Village, Sumber Garonggong Village (PEMERINTAH KAB. BARITO TIMUR, n.d.). Based on the results of observations in Putai Village:

*The majority of the people of Putai Village are Muslim and many still work as farmers, one of which is as a rubber farmer, but some of the people of Putai Village also have other livelihoods, including as traders, tailors, grocery store keepers, and so on (June 4-November 2, 2023).*

Based on an interview with the village head of Putai, since long ago in Putai village there has been a custom carried out by the local community which is usually called *mengarunakan*. *mengarunakan* means a system of cooperation on plantations between rubber land owners and rubber land cultivators, where the rubber land owner is unable to cultivate his own land and hands it over to farmers who do not have land to cultivate, the profits are divided according to the agreement that has been agreed upon at the beginning or can be called profit sharing. Mr. HD, as the village head of Putai explained: Many people have been implementing this *mengarunakan* for a long time. Usually the owner of the garden is the first to come to the cultivator, this happens because the owner has other work, then there are also those who are no longer able to take care of their own gardens so they *mengarunakan*. This is also a solution so that the garden can still be used (Interview, June 10, 2023).

In short, giving is almost the same as *syirkah* in the form of a principle of cooperation where the land owner cannot manage his own land and needs the help of others to manage it, and who has the ability but does not have capital or land to work on. Cooperation in the agricultural sector has rules that can be reflected in Islamic values and also the rules of the Law and customs/habits and from the existing reality. So far, studies on *syirkah*, especially those related to community practices, have not been widely studied, especially cooperation with the term *mengarunakan* has never been raised, previously there was research related to *mengarunakan*, namely Norhilalih's research which carried the theme related to *mengarunakan*, but there are differences between Norhilalih's research and research conducted by researchers. Norhilalih's research is related to cooperation with the *mengarunakan* system which specifically examines agriculture, while the research conducted by researchers is related to the cooperation system with *mengarunakan* system on rubber plantations. Of course, this is a difference, both in terms of research objects and research results (Norhilalih, 2022). There is also previous research but it is more directed at the rights and obligations of rubber plantation owners. While *mengarunakan* here, the distribution of the results tends to be based on mutual agreement, in previous research it was better known as the *paroan* system.

Therefore, the study aims to describe and analyze cooperation with the *mengarunakan* system on rubber plantations carried out by the people of Putai Village, Dusun Tengah District, East Barito Regency in accordance with the Islamic Economic Perspective. The researcher is interested in conducting research in Putai Village with the title "Cooperation Practices of Mengarunakan: Empirical Evidence of Musaqah Agreements In The Economy Of Kalimantan Society".

## LITERATURE REVIEW

### **Cooperation Theory**

According to the Kamus Besar Bahasa Indonesia (KBBI) Cooperation is something handled by several parties. Cooperation is an attitude of wanting to do a job together without looking at the background of the person being invited to cooperate to achieve a goal (TPKBB Indonesia, 2008). Cooperation is a business activity carried out by several people (institutions, governments, and so on) to achieve a common goal (Pusat Bahasa Departemen Pendidikan Nasional, 2005). Cooperation is an attitude of doing a job together without looking at the background of the person being invited to cooperate to achieve a goal. This is in accordance with Samani's opinion that cooperation, namely the nature of liking cooperation or mutual cooperation, is an action or attitude of wanting to cooperate with others to achieve common goals and mutual benefits (Syani, 1994). The aim of cooperation is also to develop critical thinking in solving problems, develop social skills, foster self-confidence, and understand and appreciate differences of opinion (Dimyati, 2006).

### **Cooperation in Islamic Economics**

In Islamic Economics, cooperation is also called *Syirkah*. *Syirkah* linguistically means mixing. In this case, mixing one capital with another capital so that it cannot be separated from each other. In terms of *fiqh*, *syirkah* is an agreement between two or more people to share capital and partner in profits (Taufiqurrohman, 2023). *Syirkah* linguistically means *al-ikhtilath* or *khalatha ahada minal malaini* which means mix or mix. The meaning of the word mixing here is that someone mixes his assets with other people's assets so that it is impossible to distinguish (Suhendi, 2011). Imam Hasbie Ash-Shidieqie's opinion is that *syirkah* is an agreement that applies between two or more people working on a business and sharing the profits. Meanwhile, Idris Muhammad said that *syirkah* is the same as a trading company, namely two or more people who promise to work together in trade by submitting their respective capital, where the profits and losses are calculated according to the size of each person's capital. (Setiawan, 2013). So from several definitions, researchers can conclude that *syirkah* is a cooperation agreement between two or more parties, either regarding capital, work or business to provide financial contributions to obtain joint profits and risks that will be borne together according to the initial agreement. Cooperation (*syirkah*) in Islam is permitted.

### **Profit Sharing Theory**

Profit sharing according to foreign terminology (English) is known as profit and loss sharing. Profit in the economic dictionary is interpreted as profit sharing. By definition, profit and loss sharing is interpreted as the distribution of some part of the profit to employees of a company. According to Antonio, profit sharing is a fund management system in the Islamic economy, namely the distribution of business results between capital owners (*shahibul maal*) and managers (*Mudharib*) (Antonio, 2001). According to Achmad Bachrul Muchtasib, profit sharing is also known as profit sharing, which means that the calculation is based on the net result of total income after being reduced by the costs incurred to obtain the income. This means that the net profit from total income (total revenue) is divided after taking the operational costs in a joint venture (Syihabudin, 2013). While profit-loss sharing means that the profits and/or losses that may arise from economic/business activities are borne together. In the profit sharing ratio attribute, there is no fixed and certain return such as interest, but profit and loss sharing is carried out based on the real productivity of the product (Azwar, 2001).

Profit Sharing according to Muhammad Syafi'i Antonio is a profit sharing system in the mudharabah system, namely a business cooperation agreement between two parties where the first party (*shahibul mall*) provides all the capital, while the other party becomes the manager. The business profit through mudharabah will be divided according to the agreement stated in the contract. Meanwhile, if there is a loss, it will be borne by the

capital owner as long as it is not due to the manager. However, if the loss is due to the manager, the manager must be responsible (Antonio, 1999).

Researchers can conclude that the profit sharing system in Islam occurs when the capital owner and the manager work together where the capital owner provides funds and the manager runs the business. Profits are divided according to the initial agreement stated in the contract, while losses are borne by the capital owner unless caused by the manager's negligence.

### ***Mengarunakan* Concept**

Based on the results of observations conducted by researchers:

*Mengarunakan* is an agreement between the owner of a rubber plantation and the farmer who cultivates the rubber plantation, where the owner of the plantation only provides the rubber plantation with rubber trees that are ready to be harvested, while the equipment and fertilizers used for the needs when cultivating the rubber plantation are prepared by the cultivator himself. Then based on the agreement of both parties in the distribution of profits, it is divided according to the agreement at the beginning of the cultivation of the rubber plantation with a profit-sharing system, while the distribution of losses is borne by both parties. (June 4-November 2, 2023). It is concluded that *mengarunakan* is a system of cooperation in plantations where in this case the rubber plantation owner is unable to cultivate his own rubber plantation and hands it over to someone else who has the ability but does not have a rubber plantation to cultivate, in the distribution of profits it is divided according to the agreement at the beginning of the rubber plantation cultivation (profit sharing).

## **METHODS**

The approach used in this study is a descriptive qualitative approach. Descriptive qualitative research is a research work mechanism that relies on descriptive descriptions in the form of written or spoken words that are arranged systematically from collecting data to interpreting and reporting the results of the research (Moleong, 2009). This type of research is field research. Field research is a research conducted in a place to investigate objective symptoms at that location (Fathoni, 2006). According to Arikunto (1995), field research is a research conducted systematically by collecting data in the field.

The research was conducted in Putai Village, Dusun Tengah District, East Barito Regency, Central Kalimantan Province for 6 months. This research began in early June to early November. The subjects in this study included 5 rubber plantation landowners, 5 rubber plantation farmers, and 1 community leader (Village Head) in Putai Village, East Barito Regency, Central Kalimantan. While the object of this study is information related to cooperation with the *mengarunakan* system in rubber plantations from an Islamic Economic perspective among the people in Putai Village, East Barito Regency, Central Kalimantan Province. The data collection techniques used by researchers in conducting this study were observation, interviews, and documentation. In order for the data obtained to be proven valid, this study conducted data examination using the source triangulation methods. Source triangulation in this study was first the informant (neighbor) who informed the researcher about the *mengarunakan* system in Putai Village, Dusun Tengah District, East Barito Regency, second the rubber plantation farmers and third the rubber plantation owners.

## **RESULTS**

### **Practicing Cooperation with the *Mengarunakan* System on Rubber Plantations in Putai Village, Dusun Tengah District, East Barito Regency**

The agreement in the cooperation of *mengarunakan* begins with an offer from one of the parties, either from the landowner or from the farmer. However, what happened in Putai Village, the cooperation of *mengarunakan* mostly started from the rubber plantation

owner who came to the farmer to manage his rubber plantation. In addition, the causes of cooperation *mengarunakan* are first, the lack of time for the plantation owner to work on the rubber plantation because most plantation owners have other businesses that must be managed, second, the large size of the plantation so that other people are needed to help manage the rubber plantation, third, the plantation owner does not have the expertise to work on the rubber plantation or in Putai Village it is usually called *menurih*. As explained by Mrs. WH as the owner of the rubber plantation:

*It begun when I approached the farmer and offered to menurih my rubber plantation of around one hectare, because I can no longer do farming, I am no longer able to do it because I am old and my children and grandchildren are no longer able to do farming, rather than not being utilized, it is better for me to entrust it to you so that you have work (Interview, June 11, 2023).*

Mr. KD, as a farmer working on a rubber plantation, also added:

*I was approached by Mr. AB to menurih his garden of about 1 hectare. Well, I said it was perfect for me to do it, it was also quite an additional income. Then Mr. AB said he didn't want to interfere and the important thing was to get his share. In essence, he said I was entrusted to manage his garden, the matter of profit sharing should be as usual, 1/3 of the sales proceeds (Interview, June 11, 2023).*

The agreement made in the *mengarunakan* tradition by the Putai Village community is often done verbally without a written agreement, if both parties, the rubber plantation owner and the farmer have agreed and said a clear *ijab* and *qabul*, then the *mengarunakan* agreement is in effect. This is in accordance with the pillars and conditions of *syirkah* which require *ijab* and *qabul*. An example of *ijab* *qabul* that occurs in *mengarunakan* is "I hand over my rubber plantation land to you to be cultivated and the harvest will be divided by one third". Then the farmer answers "I accept to manage this rubber plantation land to be cultivated in return for the harvest, namely we will divide one third". If the *ijab* and *qabul* have been carried out, this cooperation is valid and binding on both parties.

The Putai village community has several rules that have been agreed upon together, which is: Equipment for working such as chisels, equipment for collecting rubber sap and other equipment for cleaning the garden are the responsibility of the garden owner; b) The process of freezing and collecting rubber in Putai Village lasts for six days, then on the seventh day the farmers sell the harvested rubber latex to collectors; c) The time for tapping is from 04.00 WIB until finished, according to the area of the rubber plantation being tapped; d) The time that is not required to work on rubber plantations is during rainy and cloudy days, because if tapping is still carried out, it will have a very bad impact because the rubber stems will be damaged.

With the agreement above, the basis of mutual need applies to plantation owners and cultivators with the agreement of both parties so that the implementation of the profit sharing agreement is based on mutual consent without any coercion from any party. The distribution of the harvest by the parties to the agreement is based on an agreement between the two parties, namely the land owner and the farmer, or usually 1/3 for the plantation owner and 2/3 for the farmer.

As explained by Ms. DN, as a gardener, that "usually the weekly yield can be 70 kilos and if it is sold for 80 thousand, it can get 560 thousand. So the garden owner only asks for 1/3 or around 180 and I keep the rest." (Interview, June 11, 2023). Mrs. NU, as the garden owner, also said something similar, "I can get 90 kilos a week from the results of the menurih so I can get 720 thousand, well when the person who works on it asks for 2/3 or around 480 thousand." (Interview, June 11, 2023). The village head of Putai said something similar that "the distribution of the results is received net of the sales results and in the form of money only. 1/3 for the owner of the garden while 2/3 for the menurih." (Mr. HD, Interview, June 10, 2023).

Based on the three interview results below, it can be concluded that the triangulation of sources related to the distribution of harvest results in the cooperation with the *mengarunakan* system is:

**Table 1. Triangulation Sources of Revenue Sharing using the *Mengarunakan* System**

Garden Owner	Public Figure	Sharecropper
The distribution of the results is the money divided 1/3 for the plantation owner and 2/3 for the sharecropper.	of the results is received net of the sales results and in the form of money only. 1/3 for the owner of the garden while 2/3 for the <i>menurih</i> .	The distribution of profits is the garden owner only get for 1/3 and the sharecropper get the rest.
Conclusion:		
The distribution of rubber plantation results in Putai Village is in the form of money from the sale of rubber plantations that have been cultivated by sharecroppers, not in the form of rubber obtained from the plantation. The distribution is divided according to the applicable agreement, namely 1/3 for the rubber plantation owner and 2/3 for sharecroppers who manage the rubber plantation.		

**Source: Interview in Putai Village, Dusun Tengah District, East Barito Regency, June 10-11 (2023)**

Regarding the various risks that can occur when this cooperation takes place, such as crop failure due to weather or theft, the distribution of the harvest can change according to mutual agreement. This is done so that both parties do not feel disadvantaged and both feel fair about it. As an interview with the owner of the plantation, Mrs. DH said that "if the results decrease, it's easy, we can discuss the division again." (interview Putai village, Dusun Tengah sub-district, June 12, 2023). One of the rubber plantation workers also added "if later there is damage or problems, we both bear the risk." (Mr. SK, Interview, June 12, 2023). So it can be concluded that if there is theft or a decrease in sap, the farmers and landowners do not mind if the agreement is changed so that both parties feel fair, are not disadvantaged and do not burden each other and no one feels oppressed.

The financing system used in the *mengarunakan* system by the community in Putai village is that for rubber plantation land and rubber trees, it comes from the plantation owner, while for the cost of fertilizer, medicine, equipment for working, land clearing and so on related to the cultivation of plantation land, it is borne by the farmer, the land owner only provides the rubber plantation land.

As stated by Mr. AL as a cultivator that "we did agree that I would bear the costs of fertilizer, medicine, and other equipment myself, so the land owner only provides the land." (Interview, June 11, 2023). In addition, Mr. AB, as the land owner, also explained "I just want it to be clean, so he'll buy the medicine and fertilizer himself." (Interview, June 12, 2023). The village head of Putai also explained something similar, namely "the reason they mengarunakan most of it here is because they don't want to be bothered, so the financing is also the cultivator's business." (Mr. HD, Interview, June 10, 2023).

So from the three interview results it can be concluded that the triangulation of sources related to financing in cooperation with the *mengarunakan* system in Putai village is as follows

**Table 2. Triangulation Sources of Financing System using the *Mengarunakan* System**

Garden Owner	Public Figure	Sharecropper
The garden owner just want it to be clean, so the sharecropper must buy the medicine and fertilizer himself.	The reason they <i>mengarunakan</i> most of it because the garden owner don't want to be bothered, so the financing is also the sharecropper business.	The agreement is the sharecropper would bear the costs of fertilizer, medicine, and other equipment, so the land owner only provides the land.

Conclusion:

The financing system implemented in the cooperative partnership in Putai Village is that the capital and costs for cultivating the plantation land are borne by the sharecroppers, while the plantation owner only provides the rubber plantation.

**Source: Interview in Putai Village, Dusun Tengah District, East Barito Regency, June 10-12 (2023)**

**Cooperation with the *Mengarunakan* System from an Islamic Economic Perspective**

Islamic Economics or *Fiqh Muamalah* has a very broad discussion which is not only focused on the economic field but also in the fields of agriculture and plantations, in fiqh muamalah there are several that discuss agriculture and plantations, one of which is *musaqah*. *Musaqah* comes from the word *al-saqa* which means someone who works on a plantation or trees with the aim of bringing benefits and getting rewards from the results of the management (Hasan, 2018). This is in line with what happened in Putai village where farmers who work on plantation land were entrusted by the landowner to care for and maintain the plantation land, the proceeds from the sale of rubber plantations will be divided in two according to the agreement that was agreed upon at the beginning by both parties.

In terms of practice, the *musaqah* contract that has been carried out by the community in Putai village is permitted according to Islamic law because it has fulfilled the pillars and conditions. The pillars of the *musaqah* contract carried out in the practice of cooperation with the *mengarunakan* system by the Putai village community are:

#### **Ijab Qabul**

In general, the practice of implementing the *mengarunakan* system contract in Putai village is based on the customs carried out by the local community, namely that it is said verbally using language that is easily understood by both parties involved, even without witnesses or a written agreement.

This is in line with the statement of one of the garden owners in Putai village who explained, "Our agreement was just through words, I told the farmer, I've handed over this garden to you, I trust you to manage it. The point is, it was just verbally, because we trust each other." (Mrs. WH, Interview, June 11, 2023). A similar thing was also stated by Mr. KD as a farmer that "Here we have agreed that he will replant, and also our agreement was just through words because we have known each other for a long time, the point is, the owner of the garden said, I trust you to manage it." (Interview, June 11, 2023).

#### **Both parties meet the requirements for contracting**

Both parties to the contract are able to manage the contract, such as being mature, sane and not under guardianship. The observation results also show that the two parties to the contract, namely the plantation owner and the farmer, are in accordance with the law.

### Object of the contract

Ulama Malikiyah state that the object of *musaqah* is a perennial plant and is at least one year old. We can see that rubber trees are a type of tree that can be used for its benefits, although rubber trees are not trees whose fruit is taken, but rubber can be taken for its sap and the age of rubber trees is more than one year, so rubber trees are also included in the group of plants that can be the object of *musaqah*..

### Working period

The working period in question is related to the length of time for cultivating rubber plantations. The results of observations show that the entire community that carries out profit-sharing cooperation in Putai village has determined the length of time for cultivation from the beginning based on mutual agreement so that cooperation can take place according to the ability of the rubber cultivators in managing their land.

### Sharing results

In carrying out cooperation, the respective portions between the rubber plantation owner and the plantation manager should be determined, such as half, one third, one quarter, or other sizes. As previously explained, the percentage of the distribution of rubber plantation results that has been agreed upon in the Putai Village community is profit sharing in the form of money where the results are 1/3 for the land owner and 2/3 for the farmer.

In addition to the pillars of *musaqah* that have been fulfilled, the requirements of *musaqah* have also been fulfilled by the community in Putai village. There are several requirements that have been fulfilled in carrying out *musaqah*, namely:

### Expert in contracts

The two parties who entered into a contract in each cooperation agreement were known to be the plantation owner and the farmer who worked on it in accordance with the law, namely that they were of age and some were even married so that they could be categorized as people who were mature and also of sound mind..

### The object of *musaqah* consists of trees that have fruit

Rubber trees are a type of tree that can be used for its benefits, although rubber trees are not trees whose fruit is harvested, rubber sap can be harvested and the age of rubber trees is more than a year so that rubber trees are also included in the group of plants that can be the object of *musaqah*

### The land to be cultivated must be handed over in full to the farmer after the agreement is made and then cultivated without any interference from the landowner.

From the results of interviews conducted by researchers, rubber plantation owners hand over and fully entrust their plantations to be managed by the sharecroppers, and management costs such as fertilizer, medicine, farming equipment and all management costs in cooperation with the *mengarunakan* system are borne by the sharecroppers..

### The results or fruit produced from the garden are a shared right

The distribution of results to be received by both parties was based on an agreement between the plantation owner and the farmer with a percentage of results that had been previously agreed upon by both parties. For the percentage of the distribution of rubber plantation results that had been agreed upon in the Putai village community, namely profit sharing in the form of money where the results were 1/3 for the land owner and 2/3 for the farmer.

The contents of the profit sharing agreement are: 1) There is a profit between both parties; 2) Determining the percentage of profit sharing between the plantation owner and the rubber farmers; 3) Losses caused by disasters will be borne together; 4) The period

of authority for cultivators is in the hands of the plantation land owner; 5) Cultivators may not do anything related to the plantation without the owner's permission.

#### **The duration of the agreement is clearly defined**

The rubber latex profit sharing cooperation in Putai Village will be implemented when the rubber trees are ready to be tapped or around 5-7 years. The results of the tapping are in the form of frozen rubber, after which it is collected, then the rubber latex results can be sold directly and can also be collected first at the rubber latex storage place. The results of the researcher's observations show that the entire community that carries out profit sharing cooperation in Putai Village has determined the length of time for cultivation since the ijab and qabul were uttered, but the length of time for profit sharing varies depending on the mutual agreement and the ability of the rubber cultivators to manage their land. The results of the researcher's interviews with garden owners, cultivators and also village heads confirmed that in carrying out cooperation with the *mengarunakan* system, they still fulfilled the pillars and requirements of the *musaqah* agreement:

**Table 3. Evidence of Cooperation Practices of *Mengarunakan* to Fulfil the Pillars and Conditions of *Musaqah***

Subject	Cooperation Practice	Code
Mrs. MI, 44 years old, Garden Owner.	Brother DN came to me yesterday because he wanted to give me my rubber plantation. But he said it would only be for 3 months, and the division would be as usual, 1/3 for the landowner, 2/3 for the cultivator. Since it had happened before, I just agreed and told brother DN, I would hand over my plantation to him as a form of ijab and qabul as well. He also said that if there was a price reduction, it could be discussed again.	Fulfilling the pillars and requirements of <i>musaqah</i> because there is an ijab qabul, those who make the contract are mature and of sound mind, the time is clear, the results are shared together, the land is completely handed over, and the object of the <i>musaqah</i> consists of a fruit-bearing tree (rubber).
Mr. UD, 32 years old, rubber plantation worker.	It begun when Mrs. W came to my house offering to <i>mengarunakan</i> with me her rubber plantation for 6 months because she was busy, her job was not only taking care of the rubber plantation, besides she was old too. For the distribution of the results, it was as usual and we could talk about it again if there was a problem. After that, because I also had nothing to do, I accepted it and finally she handed over the plantation completely to me.	Fulfilling the pillars and requirements of <i>musaqah</i> because there is an ijab qabul, those who make the contract are mature and of sound mind, the time is clear, the results are shared together, the land is completely handed over, and the object of the <i>musaqah</i> consists of a fruit-bearing tree (rubber).
Mr. HD, 45 years old, head of Putai village	The distribution of the results is received net from the sales and in the form of money only. 1/3 for the owner of the garden while 2/3 for the recipient. The reason they <i>mengarunakan</i> here is mostly because they don't want to be bothered, so for the financing, let	Fulfilling the pillars and requirements of <i>musaqah</i> because there is an ijab qabul, those who make the contract are mature and of sound mind, the time is clear, the results are shared together, the land is

it be the farmer's business. So the owner of the garden fully hands over his garden and just receives it clean. Usually the length of time to work on it depends on each person, but it is usually discussed first during the ijab qabul. But if it turns out there is a problem, they have to talk about it again.

completely handed over, and the object of the musaqah consists of a fruit-bearing tree (rubber).

**Source: Interview in Putai Village, Dusun Tengah District, East Barito Regency, June 10-12 (2023)**

Based on the interview, it can be concluded that the form of cooperation using the *mengarunakan* system carried out by the Putai village community is in accordance with the pillars and conditions of the *musaqah* contract. In addition, it can be said that the practice of profit sharing with the giving system is legitimate according to Islamic economic rules because: 1) The practice of profit-sharing cooperation is carried out on the basis of mutual consent without any elements of coercion and fraud; 2) The practice of profit-sharing brings benefits and prosperity in improving the economy and standard of living for farmers, especially the people of Putai village; 3) The practice of profit-sharing is carried out in a family manner based on customs agreed upon by the local community; 4) The practice of profit-sharing carried out in Putai village if there is a problem or dispute regarding the contents of the agreement that has been agreed upon is resolved in a family manner and in accordance with Islamic law. Where it returns to the purpose of muamalah in Islam, namely the creation of harmonious social relations between fellow human beings, based on a sense of mutual assistance..

## CONCLUSION

The cooperative using the *mengarunakan* system that occurs in Putai village is after the plantation owner and the farmer make an agreement so that the plantation owner hands over his land and the farmer accepts it and manages it. The form of agreement carried out by the Putai village community is done verbally and for land or plantation land comes from the landowner, while for all garden maintenance costs such as fertilizer, medicine, land clearing and so on related to land cultivation are the responsibility of the farmer. The distribution of results carried out by the Community in Putai Village is in the form of money obtained from the sale of the harvest from the rubber plantation, the results of the sale will be divided by one third and the distribution of the results is 1/3 for the plantation owner and 2/3 for the farmer who manages the rubber plantation.

According to the Islamic Economic Perspective, cooperation with the granting system implemented by the Putai Village community has been running well. The practice of cooperation using the *mengarunakan* system which is implemented in Putai Village is also included in one form of cooperation in Islamic economics called *musaqah* and also it has fulfilled the pillars and requirements of *musaqah* itself.

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