

## APPLICATION OF THE *SHIRKAH 'ABDĀN* CONTRACT IN THE MANAGEMENT OF GARDENIA AND SAIJO HOMESTAYS IN BINTANG ACEH TENGAH DISTRICT

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### Abstract

The rapid growth of the tourism industry in Central Aceh, particularly in Bintang District, has stimulated the emergence of alternative accommodation businesses such as homestays. Homestay Gardenia and Saijo exemplify the application of the *syirkah 'abdān* partnership system, a cooperative arrangement in which the parties contribute labour and expertise (*'amal*) rather than financial (*māl*). This study aims to analyze the implementation of the *syirkah 'abdān* contract in the management of Homestay Gardenia and Saijo, focusing on the form of cooperation, the profit-sharing mechanism, and its conformity with Islamic economic law principles. Using a qualitative method with a normative-empirical approach, the data were collected through interviews with homestay owners and managers, supported by a review of relevant Fiqh literature and previous research. The findings indicate that the cooperation practices at Homestay Gardenia and Saijo resemble the *syirkah 'abdān* contracts, where both parties contribute their respective expertise and effort to achieve shared benefits. Although the agreements are valid in principle, the absence of written contracts poses potential risks of *gharar* (uncertainty) and unequal accountability. Therefore, formalizing the agreement in written form is recommended to ensure transparency, fairness, and compliance with sharia principles. Overall, the implementation of *syirkah 'abdān* in homestay management demonstrates the relevance of Islamic partnership ethics in fostering community-based tourism enterprises that promote justice, sustainability, and mutual prosperity.

**Keywords:** *Syirkah 'Abdān, Contract Implementation, Homestay Management, Islamic Partnership*

### Abstrak

Perkembangan pesat sektor pariwisata di Aceh Tengah, khususnya di Kecamatan Bintang, telah mendorong tumbuhnya usaha akomodasi berbasis masyarakat seperti *homestay*. *Homestay* Gardenia dan Saijo di Kecamatan Bintang menjadi contoh penerapan sistem kerja sama berbasis akad *syirkah 'abdān*, yaitu bentuk kerja sama di mana para pihak tidak menyertakan modal berupa harta, melainkan kontribusi melalui tenaga atau keahlian (*'amal*) masing-masing. Penelitian ini bertujuan untuk menganalisis penerapan akad *syirkah 'abdān* dalam pengelolaan *homestay* Gardenia dan Saijo, meliputi bentuk perjanjian kerja sama, mekanisme pembagian hasil, serta kesesuaiannya dengan prinsip hukum ekonomi syariah. Penelitian ini menggunakan metode kualitatif dengan pendekatan normatif-empiris, di mana data dikumpulkan melalui wawancara dengan pemilik dan pengelola *homestay*, serta didukung oleh kajian literatur dan penelitian terdahulu. Hasil penelitian menunjukkan bahwa kerja sama pada *Homestay* Gardenia dan Saijo serupa dengan *syirkah 'abdān*, di mana masing-masing pihak memberikan kontribusi tenaga dan keahlian untuk memperoleh manfaat bersama. Meskipun akad ini sah secara prinsip, ketiadaan perjanjian tertulis berpotensi menimbulkan unsur *gharar* (ketidakpastian) dan ketidakseimbangan tanggung jawab. Oleh karena itu, disarankan agar kerja sama tersebut diformalkan dalam bentuk tertulis untuk menjamin transparansi, keadilan, dan kesesuaian dengan prinsip syariah. Secara keseluruhan, penerapan *syirkah 'abdān* pada pengelolaan *homestay* Gardenia dan Saijo menunjukkan relevansi nilai-nilai kemitraan Islam dalam mendorong usaha pariwisata berbasis masyarakat yang adil, berkelanjutan dan berorientasi pada kemaslahatan bersama.

**Kata Kunci:** *Syirkah 'Abdān*, Penerapan Akad, Pengelolaan *Homestay*, Kemitraan Syariah

### INTRODUCTION

The rapid development of the tourism sector in Takengon City, especially in areas that have natural beauty and cultural richness, such as Bintang District in Central Aceh Regency, has become the main driver for the growth of various forms of creative economy businesses. Local communities, seeing opportunities from the increasing flow of tourists, began to manage businesses independently to support and benefit from these tourism activities. One of the tangible manifestations of the community's response to the squirming of the tourism sector is the development of Homestay businesses.

*Homestay* is an accommodation system that is often used in ecotourism. *Homestay* can include various types of accommodation from simple lodgings managed directly by families to stays in local family homes. *Homestay* is not just an

accommodation option that does not require high capital. With a *Homestay*, Homeowners can experience firsthand the economic benefits of a tourist visit, and the distribution of benefits in the community is more guaranteed. System *Homestay* has a high value as an ecotourism product where tourists get the opportunity to learn about nature, community culture and daily life at the location. Tourists and hosts can get to know and learn from each other, and thus foster tolerance and better understanding<sup>1</sup>. *Homestay* is not just an alternative accommodation but has evolved into a part of a tourist experience that offers the uniqueness of local culture, regional hospitality and stunning natural panoramas. Through business *Homestay*, local communities can create services (services) that have high economic value while introducing Gayo culture to tourists. This phenomenon is very relevant to the definition of business, namely as an activity carried out by individuals and groups and even organizations, in creating goods or services to meet the needs of the community, and at the same time obtaining profits to improve their quality of life. Efforts *Homestay* is a concrete example of how the local people of Takengon not only meet the lodging needs of tourists but also create new economic opportunities that have a direct impact on improving their welfare.<sup>2</sup>

In the implementation stage, several *Homestay* in this area is managed through a system of cooperation between parties, such as the management of *Homestay* Gardenia and Saijo, where each party contributes capital and expertise. This kind of cooperative relationship requires understanding, harmony, and commitment between the parties in order to create work productivity that can generate income as a result of *Profit* from joint efforts. Not all work can be completed individually; many types of which require collective work is a type of work that requires more than one workforce and is carried out based on a work agreement between the parties. On the other hand, there are conditions in society where some people have capital but are unable to manage it for business, while others have time, energy, and expertise but do not have material capital. Therefore, cooperation between individuals is needed to create a reciprocal relationship, namely between capital owners and those who need work. Cooperation should ideally be based on the spirit of helping (*Give and Take*), where each party helps and helps the other. In the employment relationship, rights and obligations arise that must be fulfilled. Capital owners have the right to get good work results, while workers are obliged to provide services in the form of manpower and ideas for the success of the business. In practice, *Homestay* Gardenia and Saijo are managed through a system

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<sup>1</sup> Ahman Sya, Oot Hotimah, *Manajemen Ekowisata*, (Jakarta: UNJ PRESS, 2021), p. 60-61.

<sup>2</sup> Aravik, Gustiawati, & Aji, R. H. S. *Pengantar Bisnis Islam: Mengenal Kajian Bisnis dalam Perspektif Islam*, (Jakarta: Prenada Media, 2023), p. 4.

of cooperation between individuals, where there are parties who include assets directly, and there are parties who contribute work to run the assets. This kind of cooperation model has actually been known in muamalah fiqh with the term *Shirkah 'Abdān*, also known as *Shirkah 'amal*.

*Shirkah 'Abdān* is one of the four types of *Shirkah* that are included in the form *shirkah uqud*.<sup>3</sup> In *Shirkah Uqud*, which are widely applied in business, are *Shirkah 'abdān*. This is widely used by business actors because of *Shirkah 'Abdān*. This is when two or more parties agree to combine assets to conduct a business, and the results are divided in both profits and losses.<sup>4</sup> In addition, *Shirkah 'Abdān* or *Syirkah A'mal* is a cooperation between two or more people to accept a job. From the cooperation, the results or profits are divided according to the agreement. In cooperation with *Shirkah 'Abdān*, this joint business management is carried out in the form of expertise/energy contributions.<sup>5</sup>

From this concept, it can be understood that *Shirkah 'Abdān*, also known as *Shirkah A'Evil*, is a form of cooperation between two or more people to do a job together and the wages are divided between them according to mutually agreed terms. For example, homeowners and managers *Homestay* association (cooperation) in carrying out management *Homestay*, the cooperation is carried out by agreement, so that later the manager gives the money from the guests who stay to the owner *Homestay*. So that's where there will be a sharing of the proceeds according to their agreement at the beginning.

*Shirkah* this according to the Malikiyah, Hanafiyah, and Hanabilah and Zaidiyah scholars, is permissible because the purpose of this *shirkah* is to gain profit.<sup>6</sup> The followers of Shafi'i imamiyah and Zufar from the Hanafiyah think that *Shirkah 'Abdān* is *Shirkah*, which is illegal because, according to them, *Shirkah* can only be done with property, not work. The reason is that the work cannot be measured, resulting in ambiguity. The problem is that one of the parties does not know whether the partner benefits or not. It could be that one of the parties does the whole job, while the partner does nothing. In *Shirkah*, this Shafi'iyah prefers to

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<sup>3</sup>Shaykh Sulaiman Ahmad Yahya Al-Faifi, *Ringkasan Fikih Sunnah Sayyid Sabiq*, (Jakarta: Pustaka Al-Kautsar, 2013), p. 878.

<sup>4</sup>H. Maulana Hasanudin, H. Jaih Mubarak, *Perkembangan Akad Musyarakah*, (Jakarta: Prenada Media Group, 2018), p. 32.

<sup>5</sup>Asnawi, *Hukum Harta Bersama: Kajian Perbandingan Hukum. Norma, Yurisprudensi, dan Pembaruan Hukum*, (Jakarta: Prenada Media, 2022), p. 66.

<sup>6</sup>Sri Jaya Lesmana, *Hukum Keluarga dan Waris*, (South Tangerang: Yayasan Berkah Aksara Cipta Karya, 2025), p. 167.

call it *Shirkah Thanai*, or *Taqabbul*. Because *Shirkah* is without capital that the goal will not be achieved, and the goal in question is profit.<sup>7</sup>

Considering that Aceh is an area that implements Islamic sharia as a whole, the study of management cooperation practices in *Homestay* in Bintang District, Central Aceh, has become very relevant. Therefore, this study was conducted to analyze the application of the contract *Shirkah 'Abdān* in Management *Homestay* Gardenia and Saijo, with a focus on the form of cooperation carried out, how the results and responsibilities are shared by the parties, and the extent to which the practice in the field is in accordance with the principles of fiqh muamalah. Thus, this research is expected to be able to provide a deeper understanding of how sharia concepts can be implemented in real life in the world of tourism business, while offering a model of fair and sustainable cooperation that can be replicated in other regions with similar potential. The focus of this research is on two *homestays* in Bintang District, namely *Homestay* Gardenia and Saijo are examples of the implementation of contracts *Shirkah 'Abdān* in community-based business management.

## METHODS

This study uses a qualitative method with a normative-empirical approach. A normative approach is used to examine the concept and provisions of the contract *Shirkah 'Abdān*. Based on the jurisprudence literature of muamalah, sharia economic law books, and relevant scientific journals. Meanwhile, an empirical approach was applied to analyze the practice of homestay management cooperation that took place in Bintang District, Central Aceh, especially in *Homestay* Gardenia and *Homestay* Saijo. The selection of the two homestays was based on differences in cooperation management models. *Homestay* Gardenia implements a model of continuous cooperation between the asset owner and the main manager, where the distribution of the proceeds is carried out based on a certain percentage of the operating income, with the operational responsibility entirely on the manager. In contrast, *Homestay* Saijo implements an incidental and simple cooperation model, where homestay owners engage labour only based on specific operational needs, such as cleanliness, with a direct reward system per job. These differences in characteristics provide a comparative basis for analyzing variations in the

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<sup>7</sup>St. Aisyah Sendang Pratiwi, Nilna Fauza, *Konsep Syirkah Menurut Perspektif Madzhab Syafi'iyah*, (Kediri: Pernal Edukreatif, 2022), p. 11.

application of contracts *Shirkah 'Abdān* in the practice of community-based homestay management.<sup>8</sup>

The research subjects consist of homestay owners and management parties who are directly involved in business operations. Informants were selected using *purposive sampling techniques*, with the following criteria: (1) having direct involvement in the homestay management cooperation agreement, (2) understanding the mechanism of sharing results and work responsibilities. The number of informants in this study consisted of four people, namely two homestay owners and two management parties representing each homestay. Primary data collection was carried out through *in-depth interviews* and field observations to obtain information related to the form of cooperation agreements, distribution of results, and management accountability mechanisms. Secondary data were obtained through literature studies on classical jurisprudence, Sharia economic law literature, and relevant previous research results.

This study uses a triangulation validation technique to obtain the validity of the data, namely by comparing the data from interviews between informants, relating it to the results of field observations, and confirming it with normative literature sources. Data analysis was carried out in a descriptive-analytical manner by describing the cooperation practices found in the field, then comparing them with the principles of the *shirkah 'abdān contract* in the fiqh of muamalah to assess the level of suitability. Through this normative-empirical approach, the research method is directed to support the achievement of the research objectives, namely analyzing the characteristics and variations of the application of the *shirkah 'abdān contract* in the management of homestays, as well as identifying its legal implications in the context of sharia economic law.<sup>9</sup>

## RESULTS AND DISCUSSIONS

### The Concept of *Shirkah 'Abdān* in Muamalah Fiqh

Scholars from various schools of thought have given various definitions of *Shirkah*, so that it gives birth to differences in interpretation in its application. Hanafiyah scholars define *Shirkah* as an agreement between two or more parties to cooperate in terms of capital and profit sharing. Malikiyah scholars view it as a form of reciprocal permission to manage property legally, while according to Shafi'iyah and Hanabilah, *Shirkah* is the involvement of two or more people in a certain

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<sup>8</sup> Syafrida Hafni Sahir, *Metodologi Penelitian*, (Yogyakarta: KBM Indonesia Publishers, 2022), pp. 41-47

<sup>9</sup> Sugiyono, *Metode Penelitian Kuantitatif, Kualitatif dan R & D*, (Bandung: Alfabeta, CV, 2013), p. 267-277.

business activity or transaction. Ali al-khalif expands its meaning as a contract of cooperation between two or more parties to participate in capital, profits, or profit sharing, even if one of the parties does not directly include capital. Terminologically, *Shirkah*, also known as *Stuttgart*, Namely a cooperation agreement between two or more parties in a business activity, where each party contributes and bears profits and losses according to the agreement. Thus, *Shirkah* can be understood as a contractual bond between several parties to run a joint business based on the principles of justice, togetherness, and mutual responsibility for business results.<sup>10</sup> In various forms, *Shirkah* is known in the fiqh of muamalah. One of the most appropriate in the context of this research is *Shirkah 'abdān*. It is a form of partnership that is based on the contribution of manpower and expertise, not property capital.

*Shirkah 'Abdān* is one of the four types of *Shirkah* that are included in the form *Shirkah 'Uqud*. This contract is also known as *Syirkah A'mal* (working partnership), *Shirkah Shanā'i* (a partnership of craftsmen), or *Shirkah Taqabbul* (Revenue partnership), which is a form of cooperation between two or more workers or professionals who agree to carry out joint work and share the income obtained.<sup>11</sup>

Some scholars define *Shirkah 'Abdān* differently. Imam Nawawi and Imam Syarbini explained that *Shirkah 'Abdān* is *Shirkah* in the field of services, namely cooperation to provide services or carry out a job, both similar and different. However, some scholars consider this contract invalid because there is no mixing of assets and there are elements of *Gharar* (unclear), because it is not known for sure whether each partner really works or not. According to Malikiyah scholars, *Shirkah 'Abdān* It is a partnership between two or more craftsmen to work together, with results obtained according to the contribution of work, provided that their work is of the same kind or closely related, for example, cooperation between pearl divers and boatmen. Hambali scholars argue that *Syirkatul 'Abdān* is a partnership between two or more workers who agree to work together with the sharing of the proceeds according to the agreement, whether the work is of the same or different, because labour is seen as a form of ownership share against a change. Meanwhile, Hanafi scholars divide *Shirkah 'Abdān* into two forms: *Shirkah mufawadāh* (without limits in service, where each member is responsible for the work of the other member) and *Shirkah Yin* (limited partnership with their respective responsibilities).<sup>12</sup>

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<sup>10</sup>Aaron, *Fiqh Muamalah*, (Surakarta: Muhammadiyah University Press, 2017), p. 178.

<sup>11</sup>Sri Nurhayati, Wasilah, *Akuntansi Syariah di Indonesia*, (Jakarta: Salemba Empat, 2023), p. 108.

<sup>12</sup>Abd. Shomad, Abd. Shomad, *Hukum Islam Penormaan Prinsip Syariah Dalam Hukum Indonesia*, (Jakarta: Kencana, 2017), p. 131-136.

After understanding the concept and characteristics of *Shirkah 'Abdān* as a form of cooperation based on manpower and expertise, it is important to review its legal basis in Islam. The ability of this contract refers to a hadith narrated by an-Nasa'i from Abdullah bin Mas'ud, which narrates that he, Ammar, and Sa'ad once united in the acquisition of the battle of Badr, where the proceeds were divided according to their respective contributions.<sup>13</sup> Islam itself encourages cooperation in various fields of business because every activity that has good value will get a reward from Allah. This is confirmed in the word of Allah: "*And help yourselves in virtue and piety, and do not help each other in committing sins and transgressions*" (Q.S. *al-Ma'idah*: 2).<sup>14</sup>

In addition to the evidence of the Qur'an, the ability of the contract *Shirkah 'Abdān* is also emphasized in the hadith of the Prophet PBUH, which shows the practice of cooperation among the companions during the time of the Prophet. As Abu Ubaidah narrated from Abdullah: "*Ammar and I and Sa'ad once had a shari'ah in obtaining the acquisition of the battle of Badr. Then Sa'ad came with two prisoners, while Ammar and I brought nothing*" (H.R. Abu Daud, An-Nasa'i, and Ibn Majah).<sup>15</sup>

Based on these postulates, it can be understood that *Shirkah 'Abdān* has a strong legal basis in Islam. To ensure the validity of its implementation, it is also necessary to pay attention to the principles and conditions that must be fulfilled in this contract. According to the Hanafiyah madhhab, the *Shirkah* consists of only one element, namely *Shigat* (ijab and kabul), which shows an agreement to cooperate. The parties to the contract and the object of the contract are included in the legal conditions. While the majority of scholars (Shafi'iyah, Malikiyah, and Hanabilah) think that the *Shirkah* includes four elements, namely *Shigat* (ijab and kabul), two parties who have contracted (*'Aqidain*), Object (*ma'qud 'alaih*), and the purpose of the contract, which is to obtain profits from halal businesses based on agreements.<sup>16</sup>

The valid conditions for *shirkah 'abdān* include a declaration of permission from each party to cooperate, a sense of mutual trust because each of them is a representative for the other party in business management, and there is a mixing of contributions, both labour and work, which indicates togetherness and ownership. Malikiyah scholars added that the party that performs the contract must meet the requirements of independence (*hurriyah*), *puberty*, and *ruysd* (intelligence in

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<sup>13</sup>Rosidin, *Modul Fikih Muamalah*, (Malang: Edulatera, 2022), p. 23.

<sup>14</sup>Gemala Dewi, Wirdyaningsih, yeni Salma Barlinti, *Hukum perikatan islam di indonesia*, (Depok: Prenadamedia Group, 2018), hal. 111. p. 111.

<sup>15</sup> Abdul Ghofur Anshori, *Hukum Perjanjian Islam di Indonesia (Konsep, Regulasi, dan Implementasi)*, (Yogyakarta: Gadjah Mada University Press, 2018), p. 122.

<sup>16</sup> Rozalinda, *Fikih Ekonomi Syariah: Prinsip dan Implementasinya pada Sektor Keuangan Syariah*, (Jakarta: Rajawali Pers, 2017), p. 193.



managing assets).<sup>17</sup> The scholars also explained that the form of *shigat* can be done in various ways, such as through speech (*lajaz*), gestures (*isyarah*), or writing (*kitabah*), as long as it shows the will to cooperate and is done without coercion, deception, or misintention.<sup>18</sup> In the modern context, the form of *ijab* and *kabul* is often expressed through a written contract such as a *Memorandum of Understanding (MoU)*, which remains valid as long as both parties understand and agree to the content of the agreement.<sup>19</sup>

### **Profit Sharing in the Management of Gardenia and Saijo Homestays in Bintang Aceh Tengah District**

In the context of partnership-based business management, the cooperation agreement clause is an important element that serves as a guideline for the implementation of business relationships between the parties involved. This clause ideally includes key aspects such as the object of cooperation, the division of roles, the responsibility of sharing the results, and the mechanism for resolving disputes.<sup>20</sup> However, the results of research in the field show that the practice of management cooperation agreements in *Homestay* in Bintang Aceh Tengah District is still carried out simply, not based on written documents, and relies more on trust and social closeness between parties.

Based on the results of an interview with Desi Jannati, as the owner of *Homestay* Gardenia, the cooperation between the owner and the manager started from the manager's desire to rent the first floor of the residential building. After finding out that the second floor was no longer managed by the previous party, the manager submitted a proposal to help manage the entire *Homestay*, including the café building that had stopped operating. The proposal is approved by the owner, and the cooperation is then carried out orally without a written agreement. The agreement is based on family relations and mutual trust, but does not yet have a formal standard that structurally governs rights and obligations.<sup>21</sup>

This model of agreement indeed reflects the social values of the local community that uphold the principles of trust (*amanah*) and kinship (*ukhuwah*). However, the use of an unwritten agreement has a higher potential for disputes than a written agreement. This is because all clauses in the oral agreement are only

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<sup>17</sup> Shocrul Rohmatul Ajija, *KOPERASI BMT: Teori, Aplikasi dan Inovasi*, (Jawa Tengah: CV Inti Media Komunika, 2018), p. 98-99.

<sup>18</sup> Rohmansyah, *Ibadah dan Mu'amalah*, (Yogyakarta: Jejak Pustaka, 2024), p. 208-211.

<sup>19</sup> Rozalinda, *Fikih Ekonomi Syariah: Prinsip dan Implementasinya pada Sektor Keuangan Syariah*, (Jakarta: Rajawali Pers, 2017), p. 194.

<sup>20</sup> Roli Febrianto, *Perancangan Kontrak*, (Padang: Gita Lentera, 2025), p. 62.

<sup>21</sup> Interview with Desi Jannati, Owner *Homestay* Gardenia, on May 1, 2025, in Bebesen District.

conveyed through speech without any written evidence that can be used as a reference in the event of a dispute.<sup>22</sup> Thus, the agreement should be drafted in written form to provide legal certainty and limits of responsibility for both parties.

Meanwhile, based on the results of an interview with Anggraini, as a staff member of *Cleaning Service di Homestay Saijo*, the cooperation system that is implemented is also carried out informally and verbally, without a written contract. The relationship between the owner and the cleaning staff is simple, namely the assignment of completing the task of cleaning the room, and he gets a direct reward from the owner *Homestay*.<sup>23</sup>

Even though there is no written agreement, the employment relationship still fulfills the elements of willingness, and clarity of work and profit-sharing ratio, so from the perspective of Islamic law, such a contract is still valid and permissible.<sup>24</sup> This system is also considered relevant to local conditions in Bintang District, where the occupancy rate of *Homestays* tends to fluctuate or be seasonal, so that workforce management is carried out flexibly and as needed.

In addition to serving as a guideline for cooperation, it is also the foundation for the formation of accountability between owners and managers, *Homestay* in the implementation of the contract *Shirkah 'Abdān*. Accountability in management, *Homestay* Gardenia and Saijo is reflected in the pattern of division of labour and a profit-sharing system that is agreed directly between the owner and the manager. Accountability is an important principle in the joint venture management system. This principle emphasizes the importance of accountability for every action and use of natural resources in business activities. In the context of *Homestay* in the Bintang District, accountability is still carried out simply, both in terms of financial recording and supervision of operational activities.<sup>25</sup>

From the results of the interview with Juna, as the manager of *Homestay* Gardenia, in its execution, the owner of the *Homestay* acts as an asset provider in the form of buildings, while the manager is responsible for all operations, ranging from reservations, guest services, facility maintenance, to promotion. The supervision system is still carried out manually through direct monitoring by the owner because this business has only been active since August 2024 and has not yet used a technology-based system. In addition, transaction recording is still done manually,

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<sup>22</sup> Hanivah Putri Yanda, *Hukum Persaingan Usaha di Indonesia*, (Padang: Gita Lentera, 2025), p. 34.

<sup>23</sup> Results of the Interview with Anggraini, *Cleaning Service homestay Saijo*, on June 9, 2025, in Merodot Village, Bintang District

<sup>24</sup> Rohmansyah, *Ibadah dan Mu'amalah*, (Yogyakarta: Jejak Pustaka, 2024), p. 208-211.

<sup>25</sup> Komnas HAM, *Standar Norma dan Pengaturan Nomor 13 tentang Bisnis dan Hak Asasi Manusia*, (Komnas HAM, 2024), p. 6-7.

with simple financial reports using Microsoft Excel. The distribution of proceeds is carried out every time a transaction occurs, where 63% of the revenue is given to the owner and 37% to the manager. The owner's share is used to cover operational costs such as laundry and toiletries, the cost of which is deducted directly from the owner's share.<sup>26</sup> The distribution of the results also shows the application of the principle of *Shirkah 'Abdān*, where profits are divided based on work contributions and are agreed transparently without any party being harmed.

Meanwhile, accountability in *Homestay Saijo* is run more simply because the management model is different. Based on the results of an interview with Anggraini, the cleaning staff in *Homestay*. The work system is carried out based on requests or operational needs. Whenever there is a guest, he is called to clean the room, and after the work is completed, he receives payment directly from the owner *Homestay* of IDR 50,000 per room. There is no formal administrative recording or financial statements related to these activities. The system reflects a pattern of trust-based working relationships and verbal agreements between owners and managers.

Based on the reality of the implementation of cooperation in *Homestay Gardenia* and *Saijo*, as explained earlier, it can be seen that the cooperative relationship established between the parties has basically defined the characteristics of the contract *Shirkah 'Abdān*, i.e. partnerships based on the contribution of manpower and expertise (*Charity*) to gain mutual benefits. However, in practice, there are still weaknesses in the formal aspects of the contract because there is no written agreement that explains the limits of responsibility and the mechanism for sharing the proceeds in detail. In terms of Sharia principles, this practice is valid because it is based on willingness and trust, but ideally, it needs to be improved by written recording to avoid the element of uncertainty. Thus, the implementation of the contract *Shirkah 'Abdān* on *Homestay Gardenia* and *Saijo* has fulfilled the legal elements of the contract in fiqh, but it requires strengthening the aspects of clarity and accountability to be in line with the principles of *adl* (justice) and *maslahah* (utility) in Islamic economic law.

#### **Akad Syirkah 'Abdān's Perspective on the Gardenia and Saijo Homestay Management Cooperation Agreement**

From the perspective of fiqh muamalah, a cooperation agreement between the owner and the manager *Homestay* in Bintang District can be analyzed using the concept *Shirkah 'Abdān* or a working partnership. This contract involves two or more

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<sup>26</sup>Interview Results with Juna, Manager *Homestay* Gardenia, on May 1, 2025, in Merodot Village, Bintang District.

parties who agree to cooperate with the main contribution in the form of manpower and expertise, not financial capital.<sup>27</sup>

On *Homestay* Gardenia, the owner plays the role of providing assets in the form of buildings and main facilities, while the manager contributes manpower and expertise in carrying out operations, including promotion, guest reception, and facility maintenance. This relationship fulfills the elements of *Shirkah 'Abdān* because of the agreement (*ijab qabul*), the sharing of the proceeds and the real contribution from both parties.<sup>28</sup> However, in terms of implementation, this contract does not fully reflect the principles of *Shirkah*, which is ideal because there is no written clarity regarding the responsibility, duration of cooperation, and dispute resolution mechanism.

According to the views of the scholars of Hanafiyah and Hanabilah, this form of cooperation is allowed as long as there is a clear agreement and the benefits are shared fairly according to the contribution of each party. However, if the agreement is made orally without written documents, then it is worried that it contains elements of *Gharar*, which can cause disputes in the future. Therefore, in order to be more in accordance with Sharia principles, the management cooperation contract *Homestay* Gardenia needs to be formalized in written form that includes the rights and obligations of each party, the amount of the profit-sharing ratio, and the mechanism for supervision and problem resolution.

Meanwhile, on *Homestay* Saijo, the form of cooperation carried out between the owner and the manager can also be categorized as *Shirkah 'Abdān*, although it is run on a simpler scale, and the time is uncertain due to the seasonal nature of tourist visits. In practice, managers are only active when there are guests staying overnight, and they work together to ensure cleanliness and comfort *Homestay*. The distribution of proceeds is carried out every time the work is completed or when there is income from guests. According to the views of the scholars Malikiyah and Hanabilah, *Shirkah 'Abdān* allowed both between workers of the same sex and different, as long as each contributes labour and the results are shared fairly according to agreement. This opinion is also in line with the Hanafiyah madhhab, which allows for the form of *Shirkah Mufāwadah* and *Shirkah inān* in the field of services or expertise.<sup>29</sup> This condition indicates that the application of *Shirkah 'Abdān* di *Homestay* Saijo adapts to local economic needs and conditions. This pattern is

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<sup>27</sup> Mardani, *Hukum Kontrak dan Keuangan Syariah Dari Teori Ke Aplikasi*, (Jakarta: Kencana, 2021), p. 156.

<sup>28</sup> Shocrul Rohmatul Ajija, *KOPERASI BMT: Teori, Aplikasi dan Inovasi*, (Jawa Tengah: CV Inti Media Komunika, 2018), p. 99-98.

<sup>29</sup> Abd. Shomad, *Hukum Islam Penormaan Prinsip Syariah Dalam Hukum Indonesia*, (Jakarta: Kencana, 2017), p. 131-136.

common in seasonal tourist areas, where visitor arrivals are uncertain. As long as the cooperation is carried out voluntarily, fairly and transparently, the contract remains valid according to sharia. However, some scholars, such as those from the Shafi'i and Zufar schools (from the Hanafiyah circles) think that the *Shirkah 'Abdān* is invalid because it does not involve capital participation in the form of property and has the potential to cause elements of *Gharar* (ambiguity) if the contribution of one party's work is not balanced with the other.<sup>30</sup> They consider that the form of labour-based cooperation can be risky if it is not accompanied by clarity of responsibilities and expected results. However, in the context of management cooperation, *Homestays* like Gardenia and Saijo, these concerns can be minimized through a clear agreement on role-sharing, workload, and profit-sharing ratios. As long as all of these elements are fulfilled and carried out transparently, the contract *Shirkah* What is done can be considered legitimate according to the majority of scholars because it upholds the principles of justice, clarity of contracts, and willingness between parties.

In practice, these differences of views can be harmonized through an approach, *Urf Mu'amalat* (economic habits of the community) and the principle of justice. In context, *Shirkah 'Abdān*, where the main contribution is in the form of energy and skills, the distribution of results should pay attention to the level of expertise, intensity, work, and benefits provided to the success of the business. Thus, although the Hanafi school allows the ratio to still pay attention to the level of work, in Islamic business ethics, the principle of distributive justice must still be maintained so as not to create a gap between business partners.<sup>31</sup>

Based on the reality of the implementation of cooperation in *Homestay* Gardenia and Saijo, as explained earlier, it can be seen that the cooperative relationship established between the parties has basically defined the characteristics of the contract *Shirkah 'Abdān*, i.e. partnerships based on the contribution of manpower and expertise (*Charity*) to gain mutual benefits. However, in practice, there are still weaknesses in the formal aspects of the contract because there is no written agreement that explains the limits of responsibility and the mechanism for sharing the proceeds in detail. In terms of Sharia principles, this practice is valid because it is based on willingness and trust, but ideally, it needs to be improved by written recording to avoid the element of uncertainty. Thus, the implementation of the contract *Shirkah 'Abdān* on *Homestay* Gardenia da Saijo has fulfilled the legal

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<sup>30</sup>St. Aisyah Sendang Pratiwi, Nilna Fauza, *Konsep Syirkah Menurut Perspektif Madzhab Syafi'iyah*, (Kediri: Pernal Edukreatif, 2022), p. 11.

<sup>31</sup> Nandang Ihwanuddin, *Etikan Bisnis Dalam Islam (Teori dan Aplikasi)*, (Bandung: Widina Bhakti Persada Bandung, 2022), p. 92-93.

elements of the contract in fiqh, but it requires strengthening the aspects of clarity and accountability to be in harmony with the principles of *adl* (justice) and *maslahah* (utility) in Islamic economic law.

## CONCLUSION

Based on the results of the research, it can be concluded that the practice of cooperative management of Gardenia and Saijo Homestays in Bintang District, Central Aceh, in principle, has been in accordance with the characteristics of the contract *Shirkah 'Abdān*, which is characterized by the division of roles based on the contribution of personnel and expertise (*Charity*) and the distribution of proceeds based on the agreement of the parties. Even though the agreement is made orally, the practice still fulfills the legal element of the contract because it is based on the willingness and clarity of the object of the work, and is in line with the view of the majority of scholars that the *shirkah 'abdān* contract is permissible as long as the contribution and distribution of the proceeds is carried out fairly. However, to strengthen legal certainty and business management accountability, the cooperation needs to be outlined in the form of a written agreement to minimize potential uncertainty (*Gharar*). This cooperation model shows that sharia principles are relevant in the management of community-based service businesses and can be used as a reference for the development of homestay businesses in other areas with similar characteristics.

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