

IMPLEMENTATION OF RESORT MANAGEMENT SYSTEM IN SABANG CITY ACCORDING TO *SHIRKAH ABDAN* CONTRACT

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Abstract

This article aims to examine the application of sister resort management in Sabang City according to Akad Syirkah Abdan. The type of research used is qualitative with an empirical juridical approach. Primary data obtained by the author from interviews with the parties concerned and a number of applicable laws and regulations, as well as secondary data that the author gets from the results of research related to this research. The results of the study prove that the application of the resort management system in Sabang City which is here at The Hawk Nest Resort Sabang, namely the application that occurs at The Hawks Nest Resort Sabang City, the owner of the resort here is also the party that submits all the capital and the type of business as well as the location of the business. While the manager only continues the business. At the beginning of the agreement that was carried out was that the resort manager only operated The Hawks Nest Resort Sabang City and later received wages for the work done. In Islam, this kind of practice is called wages. Therefore, the initial agreement between the resort owner and the resort manager did not work properly, resulting in non-compliance with the promised contract. Suggestions for the practice of applying the management system to The Hawk Nest Resort Sabang so that in the future management can be carried out clearly and with Islamic law so as not to cause disputes between parties.

Keywords: *Resort Management System, Sabang City, Akad Syirkah Abdan*

Abstrak

Artikel ini bertujuan untuk mengkaji penerapan terhadap sistem pengelolaan resort di Kota Sabang menurut Akad *Syirkah Abdan*. Adapun jenis penelitian yang dipakai ialah kualitatif dengan pendekatan ialah pendekatan yuridis empiris. Data primer diperoleh penulis dari wawancara bersama pihak yang bersangkutan dan sejumlah perundang-undangan dan aturan yang berlaku, Adapun data sekunder yang penulis dapatkan dari hasil penelitian berhubungan pada penelitian ini. Hasil penelitian membuktikan bahwasanya penerapan sistem pengelolaan resort di Kota Sabang yang dimana disini pada The Hawk Nest Resort Sabang, yaitu Penerapan yang terjadi pada The Hawks Nest Resort Kota Sabang, pemilik resort disini sekaligus pihak yang menyerahkan segala modal dan jenis usahanya juga lokasi usahanya. Sedangkan pihak pengelola cuma melanjutkan usahanya tersebut. Pada awal perjanjian yang dijalankan ialah bahwasanya pengelola resort cuma mengoperasikan The Hawks Nest Resort Kota Sabang dan nantinya memperoleh upah atas hasil kerja yang dilakukan. Dalam Islam, praktik seperti ini dinamakan upah mengupah. Maka dari itu perjanjian awal pemilik resort dengan pengelola resort tidak berjalan dengan semestinya, sehingga mengakibatkan tidak sesuai akad yang telah dijanjikan. Saran terhadap praktik penerapan sistem pengelolaan terhadap The Hawk Nest Resort Sabang ini agar kedepan bisa dilakukan pengelolaan dengan jelas dan dengan syariat islam agar tidak menimbulkan perselisihan antar pihak.

Kata Kunci: *Sistem Pengelolaan Resort, Kota Sabang, Akad Syirkah Abdan.*

INTRODUCTION

The religion of Islam has one permanent main source, namely the Qur'an. Among one of the legal aspects that exist in it are issues of Islamic Law allows a Muslim to trade or individual business, allowing also to pool capital and energy in the form of cooperation (trade unions) mutual cooperation that can have the opportunity for his business to operate optimally. But Islam provides provisions or rules for businesses that are carried out either individually or in groups, which are classified as halal and contain goodness.¹

¹ Mardani, *Fiqh Ekonomi Syariah, Fiqh Muamalah* (Jakarta: Kencana Prenada Media Group, 2012). Page 218

An example of a joint venture is one that is often carried out in the community in Indonesia, especially namely profit-sharing cooperation which is mutually beneficial to both parties, namely the owner of capital and the recipient of capital. On this issue Islam provides provisions only according to the outline, namely if someone runs a partnership together they can find differences and conflicts regarding finances. That is why it is very important that issues related to money or objects that have a written value in the form of a contract or agreement.²

As for profit sharing based on Islam, one of them is *shirkah abdan*. *shirkah abdan* is a collaboration between two or more *sharks* to carry out a certain business with capital in the form of skills among fellow *sharks*. *Shirkah Abdan* includes the cooperation of tailors to work on school uniform projects.³ *Shirkah Abdan* can also be said to be a business co-operation (without joint capital) with skill capital among the *sharik* to do certain work based on requests or orders. *Syirkah abdan* in addition to widely practised by traditional business people such as shoe entrepreneurs and tailors, is also done by building or road construction contractors who subcontract to other companies.⁴

Sabang City is the most widely used regional city as a tourist destination. Which is evident from the increase in the number of tourists, both domestic and foreign tourists. In addition, the tourism industry sector is also strongly related to the hotel and resort industry which provides a tourist feel, therefore, the hotel and resort industry is one of the main economic sources that support development in the tourism sector.⁵

The existence of various resorts as supporters in the tourism sector in Sabang City, the emergence of cooperation between one party and another. The cooperation aims to run the main economic source, namely the resort and hotel business. In general, the collaboration is in the form of a profit sharing system from the resort and hospitality business, one of the resorts studied by the author is The Hawks Nest Resort Sabang City.

In fact, the practice of the research location is at The Hawks Nest Resort Sabang City Sabang, making a cooperation contract between the resort owner

² Ahmad Ifham Sholihin, *Buku Pintar Ekonomi Syariah* (Jakarta: PT Gramedia Pustaka Utama, 2010). Page 780

³ Maulana Hasanudin and Jaih Mubarak, *Development of Musyarakah Agreements* (Jakarta: Kencana, 2012). Page 20

⁴ Maulana Hasanudin and Jaih Mubarak. Page 20

⁵ Yunira Almaisa Sianipar, Cut Dewi, Khairul Huda, and Khairul Huda, "Designing Hotel Resort in Sabang City with Ecological Architecture Theme," *Scientific Journal of Architecture and Planning Students*. Vol. 6, no. 2 (May 2022): 76-80. Page 76

and the resort manager. Through initial observation data obtained by researchers, the income at The Hawks Nest Resort Sabang City is uncertain, but researchers get it through the resort manager where the cooperation is carried out by means of the owner of The Hawks Nest Resort Sabang City providing capital and trust to the manager of The Hawks Nest Resort Sabang City to manage, with full capital from the owner of The Hawks Nest Resort Sabang City which is handed over to the manager of The Hawks Nest Resort Sabang City, and the results are divided in half from the owner and manager. The division of the results is stipulated in the initial agreement that the owner and manager of The Hawks Nest Resort Kota Sabang, namely the results obtained are reduced by the capital and the rest of the profit from management and divided by the manager 50% and the owner of The Hawks Nest Resort Kota Sabang 50% and if the capital has returned so that the results are still distributed entirely to the owner and manager. The division is applied by agreement when The Hawks Nest Resort Kota Sabang gets a comparable share due to losses borne by the owner, provided that this is not negligence by the manager.⁶

RESEARCH METHODS

The research method of this article uses the type of research carried out is qualitative research, using this method for several considerations. First, the adjustment of qualitative methods is simpler when meeting with several parties. Second, this technique provides directly the nature of the relationship between the researcher and the respondent. Third, the technique is more sensitive and more able to harmonise itself with the many sharpening influences together on the value patterns encountered. Qualitative research is a process of finding laws, legal principles, even legal doctrines, in answering legal issues encountered. This normative legal research is carried out as an answer to the problem of facts in society into its prescriptions for solving the problems encountered.⁷

The primary material is contained in the interview instrument and, such as information from the resort manager at The Hawks Nest Resort Sabang in Sabang City will be the respondent in this writing. Secondary legal materials

⁶ Interview with Lia Agustiana as Resort Manager at The Hawks Nest Resort Sabang, at 11am, 9 June 2023.

⁷ Susiadi AS, *Research Methodology* (Bandar Lampung: Faculty of Shari'ah IAIN Raden Intan Lampung, 2014). Page 3

used include legal regulations (legislation), official records, minutes of regulations.⁸

FINDINGS AND DISCUSSION

A. Definition and Rukun Akad *Syirkah Abdan*

Humans in their lives always carry out daily activities, some of which are carried out by themselves and some are done by asking for help from others, in other words, ordering people because they cannot do the work themselves. Activities that cannot be done by oneself that make ordering other people who need to be paid, according to muamalah is called the *Shirkah Abdan* contract.⁹ According to terminology, scholars have different views on the meaning of *Shirkah Abdan* according to fiqh scholars varying opinions in defining it, among others: According to the Maliki Mazhab, partnership is permission to utilise (*tasharruf*) property owned by two people jointly by both of them, that is, both of them give permission to one of them to utilise the property of both of them, but each of them has the right to *tasharruf*.¹⁰

According to the Hanbalis, association is the right (authority) or management of property (*tasharruf*). According to the Shafi'i school of thought, *shirkah* is the determination of the right to something that is owned by two or more people in a well-known way. According to the Hanafi school, *shirkah* is an expression of a transaction (*aqad*) between two people who share in the principal and profit.¹¹

Shirkah abdan is a *shirkah* between two or more parties who each contribute only labour (*'amal*), with no capital (*mal*) contribution. The labour contribution can be either mental labour (such as the work of an architect or writer) or physical labour (such as the work of a carpenter, bricklayer, driver, hunter fisherman, and so on).¹²

Shirkah abdan or *shirkah amal* is a partnership agreement between two or more people to accept work from a third party to be done together, with the stipulation that the reward is shared among the members.¹³ *Shirkah abdan* or *charity* partnership is an alliance of two people to accept a job to be done jointly. Then the profit is shared between them by setting certain conditions. This type

⁸ Sumadi Suryabrata, *Research Methods* (Jakarta: Rajawal, 1988). Page 93

⁹ Abu Azam Al Hadi, *Contemporary Muamalah Jurisprudence* (Depok: Rajagrafindo Persada, 2017). Page 198

¹⁰ Rachmat Syafei, *Fiqh Muamalah*, 1st ed. (Bandung: Pustaka Setia, 2001). Page 184

¹¹ Rachmat Syafei. Page 185

¹² Ahmad Ifham Sholihin, *Smart Book of Sharia Economics*. Page 813

¹³ Ahmad Ifham Sholihin. Page 117

of partnership occurs, for example, between two tailors, blacksmiths, and others.

B. Legal Basis of *Shirkah Abdan*

The ruling on the *Shirkah Abdan* contract is permissible, based on the Hadith of the Prophet (peace and blessings of *Allaah* be upon him). At the time he was sent as a prophet, people were already doing business by means of *shirkah* and the Prophet approved of it.¹⁴

1. The foundation of *shirkah* found in the Qur'an

Shirkah is justified in Islam as Allah SWT says in the Qur'an Surat Shaad (38): 24 which means:

"And indeed most of those who join together do wrong to others, except those who believe and do righteous deeds; and they are very few".

The foundation of *shirkah* found in the Hadith:

"Abu Hurairah reported that the Prophet SAW. Said: Allah Almighty said: "I am the third party of two people in a partnership as long as one of them does not betray the other. If one of them betrays the other, then I will come out of both of them." (HR: Abu Dawud).¹⁵

The pillars and conditions of *shirkah abdan* are as follows:

The main pillars of *shirkah* are 3 (three), namely:

1. Akad (ijab-kabul), also known as *shigat*
2. The two parties to the contract ('aqidani), the conditions must have the ability (ahliyah) to do *tasharuf* (property management).
3. The object of the contract (mahal), also called *ma'qud 'alayhi*, which includes work (amal) and/or capital (mal).¹⁶

There are 2 (two) conditions for the validity of the contract, namely:

1. The object of the contract is *tasharruf*, which is the activity of processing property by making contracts, such as buying and selling contracts.
2. The object of the contract can be delegated (*wakalah*), so that the profits of the *shirkah* are shared among the *shirkiks* (business partners).¹⁷

¹⁴ Ahmad Ifham Sholihin. Page 812

¹⁵ Abu Daud Sulaiman bin Al-Asyaz Sabhataani, Sunan Abu Daud, (Bairut: Daarul Kitabi Al-Arobi th) Volume 2. 256.

¹⁶ Ahmad Ifham Sholihin, *Smart Book of Sharia Economics*. Page 812

¹⁷ Ahmad Ifham Sholihin. Page 813

The general conditions that must be present in all kinds of shirkah are as follows:

1. Each party to the agreement must be competent to represent and deputise. This requirement is important because each member of the syarikah has authorised his or her co-partner to take legal action in relation to the syarikah property, accept work, or buy and then sell goods. Thus, each member of the syarikah is the one who represents himself to his co-partner and becomes his co-partner at the same time.
2. The object of the contract is that which can be delegated to enable each member of the syarikah to take legal action.
3. The profit of each is a share of the overall profit that is determined in percentage terms, such as half, one-half, and so on.

In a *shirkah amal*, each member becomes a representative for the other members in dealing with third parties to receive work, and each is responsible for the performance of the work of the other members, so that each member is responsible for the entire work until it can be held accountable for fulfilling the agreed work.

C. Implementation of *Shirkah*

The implementation technique of the *Shirkah Abdan Akad* has a higher level of difficulty than other Shirkah contracts. This is due to the impossibility of measuring the level of performance of the partners due to the different skills, level of expertise, and sense of responsibility among them. In this shirkah, profit sharing is based on dependents, not on work. If one of the members is unable to perform the work, the profit is still divided in half as agreed. This statement means that each member of the shirkah can do different jobs and earn different profits. Each member is responsible for the risk of the work assigned to the other members. If there is a loss due to the work given, the responsibility falls on all members of the *shirkah*. Each person will be required to pay compensation in proportion to their respective wages. This liability is not imposed on the member who caused the loss.¹⁸

Some scholars are of the opinion that profits and losses should be shared based on the ratio of capital. For example, if one person has Rp.100,000 and the other Rp.50,000, then the former should receive 2/3 of the total profit, while the latter should receive 1/3. Likewise for losses, it must be divided according to the ratio of each capital. However, there are scholars who argue that the distribution of profits and losses does not always have to be equal to the ratio

¹⁸ Ahmad Wardi Muslich, *Fiqh Muamalah*, 1st ed., vol. 4 (Jakarta: Amzah, 2017). Page 348

of the partners' capital, it can be more or less according to their agreement when establishing the company (union).

Later, the scholars differed on the capital paid in, but the division of profits is equal to the contribution of assets to the shirkah at 30% for one party and 70% for the other, while the division of profits for each member of the shirkah is 50%. Imam Malik and Imam Shafi'i do not allow this kind of division, arguing that it is not permissible for the co-operating parties to stipulate losses.¹⁹

Imam Hanafi and Imam Hanbali allow the distribution of profits based on this system, provided that the distribution is made by agreement between the members of the joint venture or partnership. The reason why Imam Malik and Imam Shafi'i prohibit this is because they believe that profit is the result of the capital that has been invested or deposited, so the distribution of profit must reflect the amount of capital that has been deposited. They also argued that it is not permissible to require profits to exceed the capital that has been invested. Profits and losses will be determined based on the amount of capital that has been deposited, and the distribution will depend on the agreement they make.²⁰

D. Analysis of the Application of Resort Management System in Sabang City According to *Shirkah Abdan Akad*.

The example is in the efforts of cooperation that is widely experienced in the community in Indonesia, especially namely profit-sharing cooperation which is mutually beneficial to both parties, namely the owner of capital and the recipient of capital. In this matter Islam provides provisions only according to the outline, namely if people cooperate together they can meet differences and disputes regarding financial matters. That is why it is imperative that matters relating to money or objects of value be in writing in the form of a contract or agreement.²¹

In a syirkah abdan contract, the proceeds obtained from the partnership are divided based on the final total income. Therefore, in sharing the results, the parties must agree from the beginning on the process of profit sharing to be carried out, whether through a profit-sharing mechanism or through a profit-sharing mechanism, because the two profit-sharing systems affect the form of risk transfer, so that if the form of profit sharing used is profit sharing,

¹⁹ Imam Ghazali Said, *Bidayatul Al-Mujtahid*, 4th ed. (Jakarta: Amani Library, 1995). Page 304

²⁰ Moh Maghfur Wachid, *Building an Alternative Economic System from an Islamic Perspective* (Jakarta: Risalah Gusti, 1996). Page 157

²¹ Ahmad Ifham Sholihin, *Smart Book of Sharia Economics*. Page 780

the partners will receive net profit together and also bear losses together as well as if a profit-sharing pattern is used, losses and profits are borne by each personally because the total income is shared while others are borne by each party personally.²²

An agreement in the provision of wages for a job that is certain regarding the division of results according to mutual agreement. After the work is completed and in accordance with the conditions, so that the promise of sharing the overall profit becomes natural or mandatory. More simply, this model is often referred to as profit-sharing among the general public can be understood that *Shirkah Abdan* is permissible in terms of needs and benefits. *Shirkah Abdan* is also a form of cooperation between two or more people to do a job together and the wages of the work are shared between them according to mutually agreed terms. It can be understood that this *Shirkah Abdan* contract is not a cooperation between property and property or labour and labour, but rather property and labour. In addition, there is also an element of *shirkah* (joint ownership) in the profit. However, if there is a loss, the loss is borne by the owner of the capital, while the manager is not burdened with losses, because he has lost his labour without profit.²³

Sabang City is a city with the most areas that are used as tourist destinations. Which is evidenced by the increase in the number of tourists, both domestic and foreign tourists. In addition, the tourism industry sector is also strongly related to the hospitality industry and resorts that provide tourist nuances, therefore, the hospitality industry and resorts are one of the main economic sources that support development in the tourism sector.²⁴ The existence of various resorts as supporters in the tourism sector in Sabang City, the emergence of cooperation between one party and another. The cooperation aims to run the main economic source, namely the resort and hotel business. In general, the collaboration is in the form of a profit sharing system from the resort and hospitality business, one of the resorts studied by the author is The Hawks Nest Resort Kota Sabang.

The relationship between the ownership of a tourist attraction and the management of the object has been regulated in Islamic law and is explained in the *Shirkah Abdan* contract. The *Shirkah Abdan* contract is a contract that

²² Moh Maghfur Wachid, *Building an Alternative Economic System from an Islamic Perspective*. Page 157

²³ Ahmad Rofiq, *Contextual Fiqh from Normative to Social Interpretation* (Yogyakarta: Learning library, 2004). Page 153

²⁴ Yunira Almaisa Sianipar, Cut Dewi, Khairul Huda, and Khairul Huda, "Designing Resort Hotel in Sabang City with Ecological Architecture Theme." . Page 76

contains the sharing of benefits by the way of giving profit sharing at a mutually agreed amount. If the management has been handed over to the manager, the manager has the right to receive the results with the division according to the cooperation contract or agreement agreed upon beforehand, because he has benefited from the contract in the cooperation, and the agreed reward must be given to the managing party.²⁵

The practice of the research location, namely at The Hawks Nest Resort Sabang City Sabang, carries out a cooperation contract between the resort owner and the resort manager. From the initial observation data that researchers obtained that the income at The Hawks Nest Resort Sabang City was not fixed but researchers found that the resort manager where the collaboration was carried out by means of the owner of The Hawks Nest Resort Sabang City providing capital and trust for the manager of The Hawks Nest Resort Sabang City to manage, with full capital from the owner of The Hawks Nest Resort Sabang City which was handed over to the manager of The Hawks Nest Resort Sabang City, and the result was that the manager was given a wage that could not be ascertained. As for what should be the distribution of the results is carried out based on the initial agreement that the owner and manager of The Hawks Nest Resort Kota Sabang, namely the results obtained are reduced by capital and the remaining management profit and shared with the manager 50% and the owner of The Hawks Nest Resort Kota Sabang 50% and if the capital has returned so that the fixed results are fully distributed to the owner and manager. The distribution is done according to the agreement if The Hawks Nest Resort Kota Sabang gets a similar share due to losses borne by the owner, when it is not the negligence of the manager.

The application that occurs at The Hawks Nest Resort Kota Sabang, the owner of the resort here is also the party that provides all the capital and type of business as well as the location of the business. The manager only does his business. At the beginning of the agreement that was carried out, namely that the resort manager only operated The Hawks Nest Resort Sabang City and then earned wages through the results of work. According to Islam, this kind of practice is called wage hiring. Therefore, the initial agreement between the resort owner and the resort manager did not work properly, resulting in non-compliance with the promised contract.

CONCLUSIONS

²⁵ Ghufroon Ihsan and Dkk, *Fiqh Muamalah* (Jakarta: Kencana, 2010). Page 277

An agreement to provide wages for work that is still uncertain to be carried out. After the work is completed and the conditions are met, the agreement to share the profits in accordance with the mutual agreement becomes prevalent or obligatory. More simply, the model that is often known as profit-sharing among the general public can be understood that *Shirkah Abdan* is permissible in terms of needs and benefits. *Shirkah Abdan* is the result obtained from this partnership is divided based on the final acquisition of the total income. Therefore, in sharing the results, the parties must agree from the beginning on the process of profit sharing that will be carried out, whether through a profit-sharing mechanism or through a profit-sharing mechanism, because the two profit-sharing systems affect the form of risk transfer, so that if the form of profit sharing used is profit sharing then the partners will receive net profit together and also bear losses together as well as if the profit-sharing pattern is used then the losses and profits are borne by each personally because the total income is shared while others are borne by each party personally.

The division of profits is equal to the contribution of assets to the shirkah, 30% for one party and 70% for the other, while the division of profits for each member of the shirkah is 50%. Imam Malik and Imam Shafi'i do not allow this kind of division, arguing that it is not permissible for the co-operating parties to stipulate losses.

The practice at The Hawks Nest Resort Sabang, Sabang City, implements a cooperation contract between the resort owner and the resort manager. Through observational data obtained that the income at The Hawks Nest Resort Sabang City is not fixed but researchers get through the resort manager where cooperation is carried out by means of the owner of The Hawks Nest Resort Sabang City providing capital and trust for the manager of The Hawks Nest Resort Sabang City to manage, with full capital from the owner of The Hawks Nest Resort Sabang City which is handed over to the manager of The Hawks Nest Resort Sabang City, and the results of the resort manager are given wages. The application that occurs at The Hawks Nest Resort Kota Sabang, the owner of the resort here is also the party that provides the entire capital and type of business as well as the location of the business. The manager only runs the business. At the beginning of the agreement that was carried out was that the resort manager only ran The Hawks Nest Resort Sabang City and then the results were divided according to the cooperation agreement at the beginning which was in accordance with the provisions of *Akad Syirkah Abdan*. According to Islam, such a practice is called wage hiring. Therefore, the initial

agreement between the resort owner and the resort manager did not work properly, resulting in non-compliance with the promised contract.

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