

Islamic Legal Evaluation of Non-Cash Capital in Livestock Partnerships: A Case Study on *Mattungka Sapi* in Sinjai District

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Abstract

This study aims to analyze the implementation of the *Mattungka Sapi* agreement and review the profit-sharing system according to Islamic fiqh. Profit sharing is a system widely applied by the community, including in Lasiai Village, East Sinjai District, Sinjai Regency. One form of profit sharing is *Mattungka Sapi*, which is a cooperation agreement in cattle breeding to obtain mutual benefits. This study employs a descriptive qualitative method with a legal-empirical and sharia-based approach. Data was collected through in-depth interviews with key informants, namely village officials and community members involved in the *Mattungka Sapi* agreement. Data was analyzed through three stages: data reduction, data presentation, and conclusion drawing. The research findings reveal two patterns of *Mattungka Sapi* cooperation: between village officials and the community, and among community members themselves. There are three profit-sharing systems applied in cattle farming. From a fiqh perspective, the *Mattungka Sapi* practice in Lasiai Village is generally permissible according to Imam Syafi'i and Imam Hanafi. However, Imam Syafi'i has not fully approved the *mudharabah* cooperation because the capital is provided in the form of goods (cattle), which is considered unclear in terms of its nominal value. Conversely, Imam Hanafi permits capital in the form of goods, as the capital has been converted into money by the time of profit distribution. The discussion emphasizes the importance of a written agreement in the *Mattungka Sapi* contract to prevent future disputes. A thorough understanding of profit-sharing rules in Islam is necessary to achieve fairness and harmony among the parties involved.

Keywords: Islamic Legal Evaluation; Non-Cash Capital; Livestock Partnerships; *Mattungka Sapi*.

Abstrak

Penelitian ini bertujuan menganalisis praktik pelaksanaan perjanjian *Mattungka Sapi* serta meninjau sistem bagi hasil tersebut menurut pandangan mazhab fiqh Islam. Bagi hasil merupakan sistem yang banyak diterapkan oleh masyarakat, termasuk di Desa Lasiai, Kecamatan Sinjai Timur, Kabupaten Sinjai. Salah satu bentuknya adalah bagi hasil *Mattungka Sapi*, yaitu perjanjian kerjasama dalam pemeliharaan sapi untuk memperoleh keuntungan bersama. Penelitian ini menggunakan metode kualitatif deskriptif dengan pendekatan yuridis

empiris dan syariat. Data diperoleh melalui wawancara mendalam dengan informan kunci, yaitu pemerintah desa dan masyarakat yang terlibat dalam perjanjian Mattungka Sapi. Data diolah melalui tiga tahap: reduksi data, penyajian data, dan penarikan kesimpulan. Hasil penelitian menunjukkan adanya dua pola kerjasama Mattungka Sapi: antara pemerintah desa dengan masyarakat dan antar masyarakat sendiri. Terdapat tiga sistem pembagian keuntungan yang diterapkan dalam pemeliharaan sapi. Dari perspektif fiqih, praktik Mattungka Sapi di Desa Lasiai cenderung dibolehkan menurut Imam Syafi'i dan Imam Hanafi. Namun, Imam Syafi'i belum sepenuhnya mengesahkan kerjasama mudharabah karena modal diberikan dalam bentuk barang (sapi) yang dianggap tidak jelas nominalnya. Sebaliknya, Imam Hanafi membolehkan modal berupa barang, karena saat pembagian keuntungan modal telah berubah menjadi uang. Diskusi menggarisbawahi pentingnya akad tertulis dalam perjanjian Mattungka Sapi untuk mencegah sengketa di kemudian hari. Pemahaman yang mendalam tentang aturan bagi hasil dalam Islam diperlukan agar tercapai keadilan dan keharmonisan antara para pihak.

Kata Kunci: Evaluasi Hukum Islam; Modal Non-Tunai; Kemitraan Peternakan; Mattungka Sapi.

Introduction

The relationship between humans and humans is basically destined to live in society to continue their lives. Thus, humans interact with each other to fulfill their life needs.¹ Islam teaches to perform *muamalah* in accordance with the Shari'a contained in the al-Qur'an, which specifically regulates the procedures for implementation and other things regulated in the Hadith of the Prophet Muhammad.² In Islamic teachings, it consists of several schools of thought (*mazhab*). In this case, the school of thought is the imam's view of the laws that apply in religion. The school of thought is a branch of jurisprudence that every Muslim needs to know. In the school of thought, Muslims can understand the laws that apply in the Islamic religion;³ in this case, the opinion of the imam or religious expert is related to the laws of *ijtihad*, which are based on the al-Qur'an and Hadith.

In terms of language, schools of thought are divided into two meanings. First, schools of thought are *al-mu'taqad*, which means believed. Second, schools of thought are *at-thariqah*, which means path or method.⁴ Thus, it can be understood that schools of thought are something believed in the form of a path or method of understanding the laws that apply

¹ Satrio Malik Fajar and Hartini Tahir, "Tinjauan Hukum Islam Terhadap Penerapan Bagi Hasil Dalam Sistem Tesang Di Kecamatan Pallangga Kabupaten Gowa," *Qadauna: Jurnal Ilmiah Mahasiswa Hukum Keluarga Islam* 1, no. 3 (2020): 155–70, <https://doi.org/10.24252/qadauna.v1i3.14749>.

² Rosmiyati Rosmiyati and M Thahir Maloko, "Akad Muzara'ah Pertanian Padi Dalam Perspektif Hukum Ekonomi Syariah," *El-Iqtisady: Jurnal Hukum Ekonomi Syariah* 3, no. 2 (2021): 166–76, <https://doi.org/10.24252/el-iqtisady.v0i0.26067>.

³ Sri Hidayanti and Muhammad Sabir, "Bagi Hasil Tenaga Kerja Dalam Bidang Pertanian Di Desa Bontoramba Kecamatan Pallangga Kabupaten Gowa ; Perspektif Mazhab Hambali," *Shautuna: Jurnal Ilmiah Mahasiswa Perbandingan Mazhab* 3, no. 1 (2022): 232–49, <https://doi.org/10.24252/shautuna.vi.24443>.

⁴ Abdi Wijaya, "Respon Lembaga Fatwa Terhadap Isu Fikih Kontemporer (Studi Komparatif Lembaga Fatwa MUI, Majelis Tarjih Muhammadiyah Dan Bahtsul Masail NU)," *Mazahibuna: Jurnal Perbandingan Mazhab* 1, no. 2 (2019): 180–99, <https://doi.org/10.24252/mh.v1i2.10624>.

in Islam. Basically, schools of thought include two things, namely *ushul* and *furu'*. In terms of terminology, schools of thought are the results of the *ijtihad* of an imam (*mujtahid mutlaq mustaqil*) regarding the law of a problem or regarding the rules of *istinbath*.⁵

Islamic law of profit-sharing can be implemented in livestock farming, which is generally known as *the Mudharabah* contract. *Mudharabah* is a cooperation agreement (contract) between two people where the first party provides capital, while the second party becomes the manager. The profit of the business through *mudharabah* is divided according to the agreement in the agreement, while the risk of loss in *mudharabah* is according to *fiqh* scholars. If the cooperation agreement fails, which results in some or all of the capital invested by the capital owner being used up, then the only one who bears the loss is the capital owner himself, while the recipient of the capital does not bear it at all or does not have to replace the loss of capital lost in the capital manager's records in running his business in accordance with the rules they agree to, not misusing the capital entrusted to him.⁶ The implementation of *mudharabah* is to facilitate people who have limited capital and expertise because some of them have assets but cannot manage them, so there are people who do not have capital but have the ability to manage and develop them.

In the practice of profit-sharing cooperation, in general, each region in Indonesia implements a form of cooperation with a variety of distribution systems. But no less interesting is that there is an area in South Sulawesi, precisely in Sinjai Regency, East Sinjai District, Lasiai Village, which makes profit-sharing cooperation in the livestock sector or called profit-sharing cooperation in *mattungka sapi*, which applies two forms of cooperation, namely the village government with the community and the community with the community. The application of profit sharing uses three distribution patterns.

Previous research by Marwa Fatima and Trisno Wardy Putra (2020) on the implementation of *mudharabah* in agricultural sectors found that profit-sharing systems based on Islamic principles tend to increase trust between capital owners and managers. The research highlighted the importance of written agreements and the role of local culture in shaping the application of Islamic contracts.⁷ Meanwhile, a study by Syauqas Qardhawi (2019)

⁵ Muammar Mahdi and Irfan Lewa, "Pandangan Imam Mazhab Terhadap Wali Bagi Janda Relvansinya Dengan Kompilasi Hukum Islam Di Indonesia ; Studi Komparatif," *Shautuna: Jurnal Ilmiah Mahasiswa Perbandingan Mazhab* 2, no. 3 (2021): 820–27, <https://doi.org/10.24252/shautuna.v2i3.23237>.

⁶Erni Susana and Annisa Prasetyanti, "Pelaksanaan Dan Sistem Bagi Hasil Pembiayaan Al-Mudharabah Pada Bank Syariah," *Jurnal Keuangan Dan Perbankan* 15, no. 3 (2011): 466–478, <https://doi.org/10.26905/jkdp.v15i3.1039>.

⁷ Marwa Fatima and Trisno Wardy Putra, "Analisis Implementasi Kerjasama Antara Pa'Ambi Dan Pemodal Ternak Sapi Dalam Perspektif Ekonomi Islam Di Desa Tubbi Kecamatan Tubbi Taramanu Kabupaten Polewali Mandar,"

in Banda Aceh showed that profit-sharing practices in livestock farming were influenced by social ties and local customs, which often led to modifications of the standard *mudharabah* model to suit the needs of rural communities.⁸

In addition, research conducted by Basri & Idris (2024) in Bone Regency emphasized that traditional profit-sharing agreements in cattle farming often mix Islamic principles with customary law (*adat*). This blending sometimes creates challenges in ensuring compliance with sharia, particularly in determining losses and ensuring justice for both parties. Similarly, Akbar (2023) examined *syirkah* and *mudharabah* practices in South Sulawesi and concluded that community-based cooperation models foster economic resilience, especially among small-scale farmers.

This study aims to explore the implementation of profit-sharing cooperation in livestock partnership of cattle farming (*mattungka sapi*) in Lasiai Village, East Sinjai District, Sinjai Regency, and to analyze it from the perspective of Islamic law and local wisdom in order to identify opportunities and challenges for developing a sharia-compliant and socially sustainable economic system.

Research Methods

This study employed a field research method, which aimed to explore empirical facts and problems that occurred directly in the field. The approach used was a qualitative approach, because this study aimed to deeply understand the practice of *mattungka sapi* cooperation from an Islamic legal perspective, especially regarding non-cash capital used in livestock partnerships in Sinjai Regency. This approach allowed the researcher to reveal the values, meanings, and socio-religious norms that underlie the practice of cooperation.

The data sources in this study consisted of primary data and secondary data. Primary data was obtained through in-depth interviews with informants, including village officials, livestock owners (capital), livestock keepers, and local religious figures. Meanwhile, secondary data was obtained through reviewing related documents, such as cooperation agreements, village administrative records, and literature relevant to the *mudharabah* contract and Islamic law on non-cash capital.

Bertuah Jurnal Syariah Dan Ekonomi Islam 5, no. 1 (2024): 181–200, <https://ejournal.kampusmelayu.ac.id/index.php/Bertuah/article/view/939>.

⁸ Syauqas Qardhawi, "Pelaksanaan Sistem Bagi Hasil (Mawah) Dalam Akad Mudharabah Pada Peternak Sapi Di Gampong Pango Raya Kecamatan Ulee Kareng Banda Aceh" (UIN Ar-Raniry Banda Aceh, 2019).

Data collection methods were carried out through observation techniques, semi-structured interviews, and documentation. The observation was used to directly observe the practice of *mattungka sapi* in the field, while in-depth interviews were used to explore the perspectives of related parties on profit-sharing practices and cooperation agreements. Documentation was used to obtain written evidence regarding existing cooperation agreements.

Data analysis was conducted descriptive qualitative with the stages of data reduction, data presentation, and drawing conclusions. The collected data was analyzed by interpreting the practice of *mattungka sapi* cooperation within the framework of Islamic law, and evaluating its suitability with the pillars and conditions of the *mudharabah* contract based on the views of the scholars of the school of thought.

Results and Discussion

1. The practice of Implementing Profit Sharing in the *Mattungka sapi* Cooperation Agreement

The terminology of *mattungka sapi* in various regions in South Sulawesi is very diverse, as well as the forms of agreements used tend to vary. The diversity of profit-sharing cooperation agreement practices, both in the form of oral and written agreements, cannot be separated from the understanding of the laws and customs that have been in effect for generations in the community, especially in Lasiai Village, East Sinjai District, Sinjai Regency. In practice, the profit-sharing system applied in Lasiai Village is basically almost similar to the traditional profit-sharing system that has long been known by farmers in various regions of Indonesia. However, the pattern of profit sharing for *mattungka sapi* in Lasiai Village has two forms of cooperation, namely (1) cooperation between the village government and the community, and (2) cooperation between the community members themselves. The core of this profit-sharing practice is a form of concern from the village government for the welfare of the Lasiai Village community. In addition, this system also aims to build mutually beneficial cooperative relationships and strengthen social solidarity.

In general, this cooperation arises because there are livestock owners who have excess capital but cannot raise cattle directly, so their livestock are entrusted to others to be raised. However, there are variations in the method of profit sharing and the form of cooperation agreement applied. The profit-sharing system of *mattungka sapi* that has been going on for a long time is known as a traditional heritage that continues to be maintained by

the local community, although in its development it has undergone several adjustments related to the profit-sharing method. This cooperation pattern is considered effective in improving the family economy and meeting basic needs and is supported by customary rules that strengthen the sustainability of the *mattungka sapi* profit-sharing practice in Lasiai Village to this day.

In practice, *mattungka sapi* uses the concept of profit-sharing cooperation *mudharabah*. In the *mattungka sapi* system, the capital owner (Village Government, community) provides capital to the community in the form of cattle to be managed, and then the profits are divided according to the agreement between the two parties. This is in sync with the general understanding of *mudharabah*. In an interview by Mr. Abib, the head of Lasiai Village, he said:

"Mattungka sapi cooperation is a profit-sharing system in raising cattle that has existed since ancient times. This is done to meet the economic needs of the community, in addition to being a farmer. Mattungka sapi is known to the community as a promising business because the profits obtained are very large and do not take a long time. Mattungka sapi has also been one of the village government programs since 2022 until now. The mattungka sapi profit-sharing system applied is different from what is currently in force in society. If, in the village, a written cooperation agreement has been carried out, it is different from what applies in society, which usually uses verbal agreements. This system is still very strongly maintained by the Lasiai Village community. However, in my opinion, whatever the cooperation agreement system is applied by the community or the village government, as long as it does not cause losses between the two parties and is in accordance with Islamic rules that do not cause usury, in my opinion, it is valid."

Mr. Hasyim also says the same thing as the breeder (community leader) in the following interview excerpt:

"The mattungka sapi system is a form of profit-sharing cooperation in which someone raises someone else's cattle. Generally, for steers, the maintenance period is set at around one year until the cattle are ready to be sold. However, for cows, there is no specific time limit; maintenance continues until they produce calves, which then becomes the basis for profit-sharing. The profit-sharing pattern is also different: for steers, profits are obtained from the difference in the selling price with the initial capital, while for cows, profits come from the calves that are born and are then divided according to agreement. An informant said that he raised several cattle, both from the village program and those belonging to his family. For village-owned cattle, the cooperation agreement is made in writing. Meanwhile, for family-owned cattle, the agreement is usually only agreed upon verbally through mutual understanding without any written documents. This is as conveyed in his statement: "If village cattle are raised, there is a written agreement, but for family cattle, it is only discussed verbally."

In practice in the field, the *mattungka sapi* profit-sharing cooperation agreement in Lasiai Village uses the concept of a written agreement for cooperation between the village government and the community. This is different from the concept that has long been carried out by the community from generation to generation, namely in the form of an oral

agreement. This difference was also expressed by Mr. Syamsul Mu'min, the Village Secretary and person in charge of the village government, as quoted in the following interview:

“The practice of mattungka sapi in Lasiai Village has two forms of profit-sharing cooperation agreements. First, cooperation between the village government and the community uses a written agreement agreed upon by both parties as evidence that the mattungka sapi cooperation has been implemented. Second, it is different from the mattungka sapi cooperation agreement applied between communities, the concept of which is hereditary in the form of an oral agreement, based on full trust regarding the clarity of rights and obligations related to mattungka sapi.”

The following is an overview of the profit-sharing system implemented by the community in Lasia Village, East Sinjai District, Sinjai Regency, which applies the “mattungka sapi” profit-sharing system.

- a. System I Profit sharing from the “Mattungka sapi” cooperation between the village government and the community::

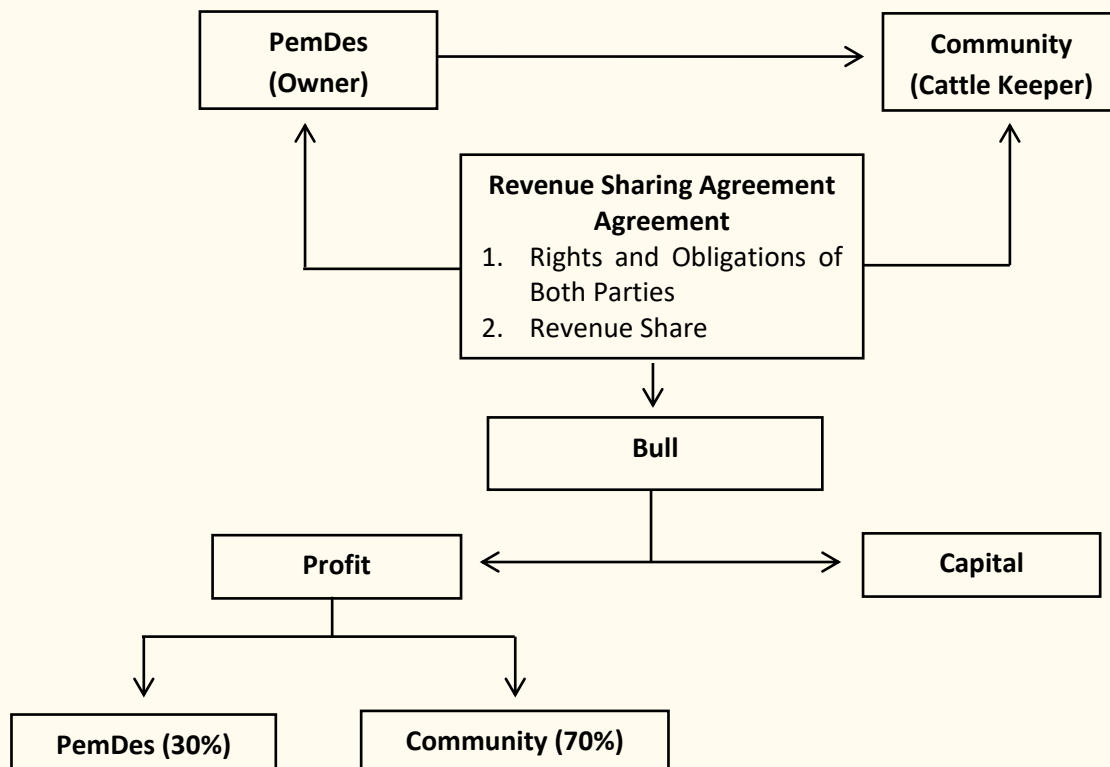


Figure 1. System I Profit sharing cooperation “Mattungka sapi” between the village government and the community

Based on Figure 1, the village government as the owner and the community as the breeder, before carrying out profit sharing, first make an agreement containing the rights and obligations of both parties. The rights and obligations of the owner include providing capital in the form of cattle to the breeder, selling cattle that have been raised if there is an agreement between the two parties, and knowing the condition of the results or obstacles that occur during the maintenance period, such as when the livestock being raised is sick. The

rights and obligations of the breeder include maintaining the cattle properly, providing sufficient feed for the livestock, and notifying the owner if there are unexpected results or obstacles, such as death or disease in the cattle. This system is a form of herding (maintenance) that has been officially regulated by the Lasiai Village government. The profit-sharing in this system, as conveyed by Mr. Abib in an interview, is as follows:

"The mattungka sapi cooperation agreement pattern is the provision of capital in the form of a steer by the village to the community to be raised. The profit-sharing system applied is if, within the agreed period (for 6 months to a maximum of 1 year of maintenance), the cattle are considered worthy of being sold at a price above the initial capital, then the breeder can sell the cattle. The profit from the sale is divided in proportion 70:30, namely 70% for the breeder and 30% for the village. As an illustration, if the initial capital provided is in the form of cattle worth IDR 9,000,000 and then the cattle are sold for IDR 10,000,000, then the initial capital of IDR 9,000,000 is returned to the village to be managed again. Meanwhile, the difference in sales profit of IDR 1,000,000 is divided according to the initial agreement, namely 70% for the breeder (IDR 700,000) and 30% for the village (IDR 300,000). Thus, the main profit in the mattungka sapi pattern is that it is more oriented towards empowering the community as breeders."

According to an interview with the person in charge of village funds, namely Mrs.

Risnawati, she said:

"The number of cattle managed by the village in the government program, especially in the mattungka sapi business, is 22. Of that number, 14 cattle were managed in 2022, while the remaining eight cattle are managed in the current year. The profit-sharing pattern applied in the cooperation between the government and the community is 70:30, namely 70% for the community as the breeders and 30% for the village."

From the results of interviews with several supporting informants related to the implementation of the profit-sharing system in Lasiai Village between the government and the community, there are advantages and disadvantages in each system implemented. Specifically, the advantages of this system are that it does not require a long period of time to obtain profits/ratio, there is clarity regarding profits/ratio, and there is a written cooperation agreement. The disadvantages of this system are that there are profits/ratios, and it does not harm both parties. The number of informants who implement this profit-sharing cooperation system is five out of fifteen informants.

- b. System II Profit sharing of Mattungka sapi (female) cooperation between the community and the child community using a profit sharing system.

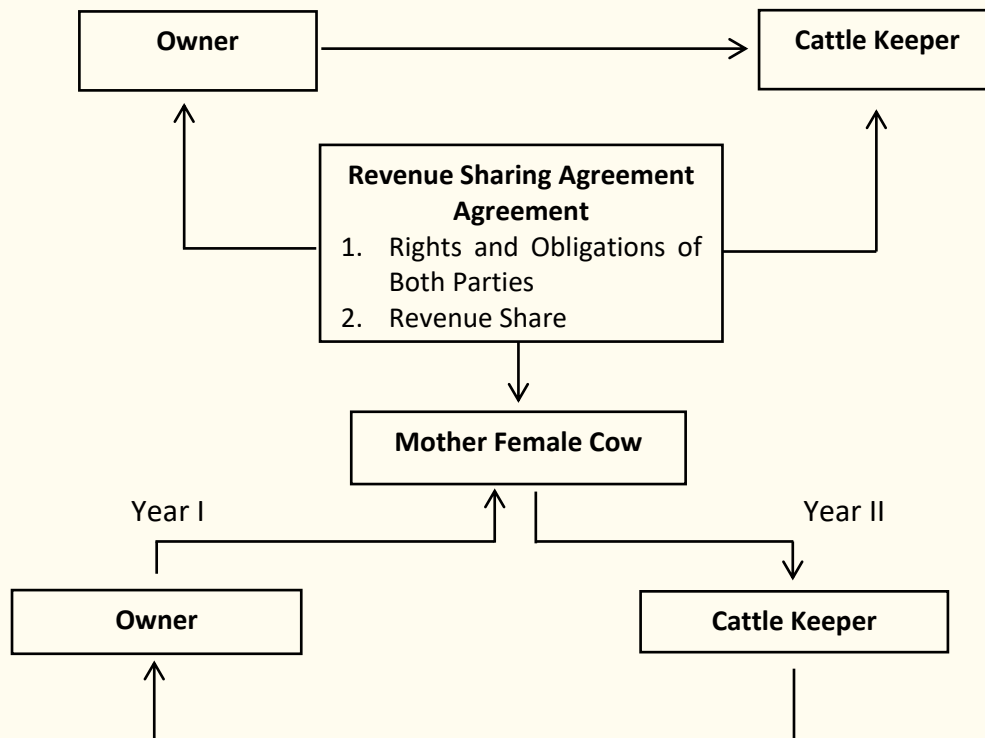


Figure 2. The profit sharing system for the Mattungka sapi (female) cooperation between the community and the child community uses a profit sharing system.

Figure 2 shows that before the owner and the keeper share the profits, a cooperation agreement is first made that contains the rights and obligations of both parties. In this system, the cattle given by the owner to the keeper are adult female cows (mothers). The distribution pattern is as follows: in the first year, the calf is given to the owner; in the second year, the next calf is given to the keeper; and so on alternately. A total of 6 keepers out of a total of 15 respondents are known to apply this profit-sharing system. This pattern is a traditional system that has been known for generations and has been used by the people of Lasiai Village since ancient times. Up to now, the implementation of this system has been maintained by the local community before the emergence of other profit-sharing patterns.

"I have been raising other people's cattle for more than ten years with a profit-sharing system for the offspring. The profit-sharing system is that in the first year/first, the calf is given to the owner of the cattle, and if the cattle give birth to the next calf, then the share goes to the keeper, and so on from year to year. The good thing about this profit-sharing system is that when we raise other people's cattle, there is no time limit for raising them, the point is until when the pattungka is able and willing to take care of the cattle's legs."

According to the results of an interview with Mr. Anwar as a customary leader and cattle owner, he said:

"We, in the Lasiai Village, in the case of mattungka sapi or given cattle to be raised, the profit is obtained when the cow gives birth. This system was implemented by our grandmothers long ago, and we have applied it until now. However, currently, there are many profit-sharing systems that are starting to be implemented by each person, depending on the cowkeeper. But in the Lasiai village, the traditional method is still applied, including myself. I give a cow to be raised by someone hoping for profit for me and the cowkeeper. The agreements widely used are only verbal, such as Take my cow for you to raise. This is done because they already know each other, and a written agreement is no longer needed."

In the implementation of this profit-sharing system, when associated with System II, it is known to provide benefits for both parties, both the owner and the keeper. The application of System II has advantages in the form of a large amount of profit obtained by the capital owner or keeper at the time of distribution, and there is no time limit during the maintenance period. However, the weakness of this system is the relatively long time required for the owner and keeper to obtain profit or ratio.

- c. System III is a pattern of cooperation *mattungka* cows between the community and the community. This profit-sharing system is based on the sale of calves or adjusted to the urgent circumstances experienced by the owner or keeper.

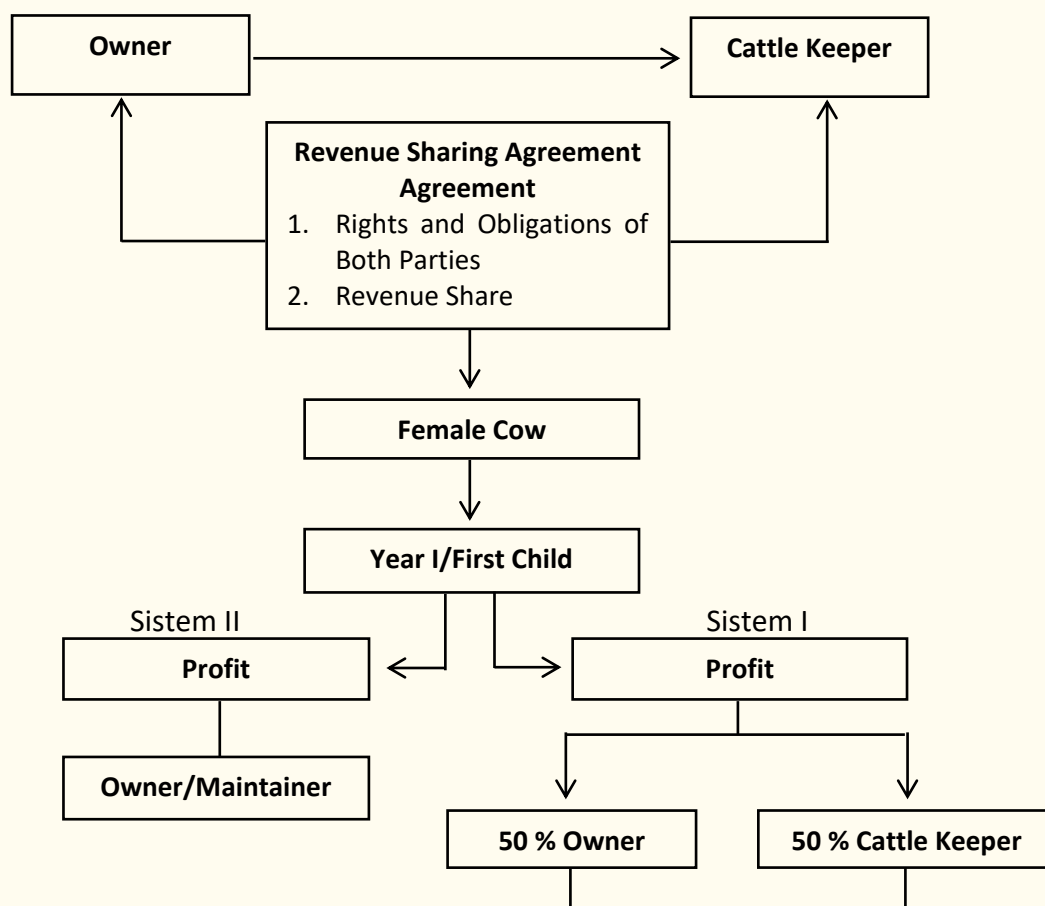


Figure 3. System III Profit sharing of Mattungka sapi cooperation between the community and the community using a profit sharing system based on the sale of calves and based on the urgent circumstances of the owner/custodian.

Figure 3 explains that before the owner and the keeper share the profits, a *mattungka sapi* cooperation agreement is first made which contains the rights and obligations of both parties. In this system, the owner gives the cattle to the keeper to be raised according to the time period agreed in the initial agreement. Furthermore, there are two profit-sharing patterns in this system:

- a. The first pattern, if the mother cow gives birth to a calf in the first year of maintenance, then the calf is still maintained by the keeper until it reaches a marketable age so that it can generate greater profits. Profit sharing is done after the calf is sold, with a 50:50 ratio between the owner and the keeper.
- b. In the second pattern, if the mother cow gives birth to a calf in the first year of maintenance, the calf is not shared as in the first pattern. However, in this second pattern, the calf is given to the party who needs it more, either the owner or the keeper, according to the results of the joint deliberation. The agreement regarding this is not agreed upon at the beginning but is determined when the female cow gives birth to a calf.

These two systems are applied alternately, depending on the situation and conditions faced, and based on the agreement between the owner and the keeper. 4 people out of 15 respondents in this study are known to apply the profit-sharing system.

The advantages of this system are an unlimited maintenance period, flexibility in adjusting profit sharing in urgent conditions, and the existence of two profit-sharing patterns that can be selected. Meanwhile, the weakness lies in the length of time needed for the owner and the keeper to get profit or ratio.

The comparison of the profit-sharing cooperation system for *mattungka sapi* in Lasiai Village, East Sinjai District, Sinjai Regency can be explained through the following table:

Nu	System	Advantages	Disadvantages	Similarity
1	Profit sharing of Mattungka sapi cooperation between the government and the community	a. It doesn't take long to make a profit (nisbah). b. Clarity regarding profits/nisbah.	a. Limited government capital through empowering the Lasiai Villagers	a. There is profit sharing (nisbah). b. It doesn't harm either parties

		c. The agreement is made with securities	b. Limited maintenance period	
2	Mattungka Sapi breeding profit sharing between the community and the community (child profit sharing system)	a. The amount of profit obtained by the capital owner or custodian during distribution. b. There is no limit to the maintenance period.	It takes a long time for the owner and the keeper to gain a profit (nisbah).	a. There is profit sharing (nisbah). b. Does not cause harm to either parties c. The agreement is carried out verbally.
3	Profit sharing of Mattungka sapi (cows) between the community and the community (based on the sale of calves and urgent conditions)	a. There is no maintenance period limit. b. There is flexibility in profit sharing in urgent conditions. c. Profit sharing through into two patterns.	It takes a long time for the owner and the keeper to gain a profit (nisbah).	a. There is profit sharing (nisbah). b. Does not cause harm to either parties c. The agreement is carried out verbally.

The three profit-sharing systems for *mattungka sapi* in Lasiai Village have a fundamental similarity in their goal of creating fairness between capital owners and caretakers through profit sharing (nisbah). The first system, which involves the village government, tends to be more formal with a written agreement, thus providing greater legal certainty, although it is limited by the availability of capital and a shorter maintenance period.

Meanwhile, the second and third systems are more commonly applied among communities with more flexible characteristics. The second system is superior because it offers greater profits and no maintenance time restrictions, but it takes longer to enjoy the results. The third system has advantages in terms of profit sharing flexibility, especially in

urgent situations, although it also has similar weaknesses in terms of the length of time it takes to obtain a share. Thus, the main differences lie in the form of the agreement (written vs. verbal), the level of flexibility in profit distribution, and government involvement. However, all three systems strive to maintain fairness to avoid harming either party, in accordance with the principles of Sharia in commercial transactions.

2. *Mattungka Sapi* Profit-Sharing System Regulated in the Fiqh School of Thought in Islam

Mattungka or *gaduih* is a term used to refer to a profit-sharing system in agricultural or livestock businesses.⁹ *Mattungka sapi* is a form of profit-sharing cooperation in which someone raises or manages other people's livestock to gain profits that are divided according to an agreement. This cooperative effort emerges as an effort to meet the economic needs of the community.¹⁰ The term *mattungka sapi* has been known since ancient times and its implementation is still carried out today.

Based on the results of a study conducted by the researcher through data and information obtained from interviews with several respondents, the practice of *mattungka sapi* carried out by the people of Lasiai Village, East Sinjai District, Sinjai Regency, uses a cooperation agreement which in substance leads to the concept of *mudharabah* which is in accordance with the principles of Islamic law.

According to the views of the imam school of thought, both Imam Syafi'i and Imam Hanafi, *mudharabah* contracts are permitted and agreed upon on the basis of arguments referring to the al-Qur'an and Hadith.¹¹ In implementing the *mudharabah* contract in Lasiai Village, the provisions of the pillars have been fulfilled as follows:

a. *Ijab* and *Qabul*

⁹ Ahmad Sofi Sofi, "Implementasi Sistem Bagi Hasil (Mudharabah) Ternak Sapi Dalam Perspektif Ekonomi Islam (Pada Kelompok Ternak Di Dusun Rowo Desa Karang Paiton Kecamatan Ledokombo Kabupaten Jember)" (UIN Kiai Haji Achmad Siddiq Jember, 2023), <https://digilib.uinkhas.ac.id/25867/>; Sitti Nikmah Marzuki, "Praktek Pengembangan Bagi Hasil Peternakan Sapi Masyarakat Kecamatan Barebbo Kabupaten Bone Sulawesi Selatan," *Islamiconomic: Jurnal Ekonomi Islam* 10, no. 1 (2019): 103–26, <https://doi.org/10.32678/ije.v10i1.115>.

¹⁰ Agiet Mutiara Rengganis, Marliyah Marliyah, and Wahyu Syarvina, "Analisis Penerapan Bagi Hasil Dalam Sistem Paro Pada Masyarakat Peternak Sapi Di Kabupaten Asahan," *Jurnal Ilmiah Ekonomi Islam* 9, no. 2 (2023): 2854–62, <https://doi.org/10.29040/jiei.v9i2.8830>; Pani Akhiruddin Siregar, Suryani Suryani, and Juwita Silalahi, "Tinjauan Hukum Islam Terhadap Praktik Bagi Hasil Pada Hewan Ternak Kambing," *Jurnal Hukum Ekonomi Syariah* 5, no. 2 (2022): 117–34, <https://doi.org/10.30595/jhes.v5i2.12373>; Sohras Sohras, "Tinjauan Hukum Islam Terhadap Bagi Hasil Dalam Perjanjian Kerja Sama Peternakan Sapi," *Iqtishaduna: Jurnal Ilmiah Mahasiswa Hukum Ekonomi Syari'ah* 1, no. 4 (2020): 253–58, <https://doi.org/10.24252/iqtishaduna.v2i3.18461>.

¹¹ Musaiyana Musaiyana et al., "Pendapat Terkait Riba, Bunga Bank, Serta Sistem Bagi Hasil Menurut Ulama Klasik Dan Ulama Kontemporer," *PESHUM: Jurnal Pendidikan, Sosial Dan Humaniora* 4, no. 2 (2025): 1826–37, <https://doi.org/10.56799/peshum.v4i2.7146>.

In the practice of *mattungka sapi*, the people of Lasiai Village carry out the contract with a valid *ijab* and *qabul*. Both parties, the capital owner (village government or cattle owner) and the capital manager (keeper), agree to cooperate to obtain mutual benefits.

b. Aqid

The pillars of *aqid* have been fulfilled, where the village government or community acts as the owner of the capital, while the community is the manager of the capital.

c. *Ma'qud 'alaih*

In *mattungka sapi*, the manager does not provide capital in the form of cattle. Therefore, the capital owner hands over a female (mother) or male cow to the manager. The cow is then cared for until it gives birth to a calf or is worthy of being sold to generate profit. Thus, the manager's job is to care for the livestock until it generates profit.

d. Sighat

Mattungka sapi is carried out with a statement of acceptance of capital in the form of cattle, which is stated in a written cooperation agreement between the village government and the community (keepers).

In addition to the pillars, the *mudharabah* contract also has several valid requirements that must be met, namely related to *aqid*, capital, and profit,¹² which in the practice of *mattungka sapi* in Lasiai Village are explained as follows:

a. Requirements related to Aqid

In *mattungka sapi*, the requirements of *aqid* have been met because the parties involved are people who are legally competent, adults, of sound mind, and carry out the contract without any element of coercion.

b. Requirements related to capital

The capital provided in *mattungka sapi* is in the form of cows, not cash. According to the Hanafi School, this is valid because capital in the form of goods (cows) is permitted as long as its value has been determined as the nominal capital. However, according to the Syafi'i School, this does not fully meet the valid requirements because capital is considered to have to be in the form of cash so that the nominal capital is clear and does not cause uncertainty.

¹² Desi Erianti and Muhammad Ilham, "Implementasi Akad Mudharabah Pada Usaha Tambak Udang Di Desa Pambang Baru Ditinjau Dari Perspektif Akuntansi Syariah," *Innovative: Journal Of Social Science Research* 3, no. 6 (2023): 10336–48, <https://doi.org/10.31004/innovative.v3i6.7893>.

c. Requirements related to profit

The profit requirements have been met, where both parties agree that the profit will be shared after the female cow gives birth to a calf or the male cow is sold at a price above the initial capital. The profit-sharing percentage has been determined, namely 70% for the manager and 30% for the capital owner.

From the practice of *mattungka sapi* cooperation between the village government (as the capital owner) and the community (as the manager), it can be concluded that in principle this system has fulfilled the provisions of the *mudharabah* contract in Islamic law. However, there are differences of opinion between Imam Syafi'i and Imam Hanafi regarding the validity of the capital provided. The Syafi'i school has not fully approved the *mudharabah* cooperation implemented because the capital is provided in the form of goods (cows), which are considered to be of unclear nominal value. Meanwhile, the Hanafi school allows capital in the form of goods as long as, at the time of profit distribution, the capital value has been stated in the form of money (the price of the cow) so that the contract is considered valid and permitted.

Conclusion

The implementation of the practice of profit-sharing cooperation for *mattungka sapi* in Lasiai Village, East Sinjai District, Sinjai Regency, shows two forms of cooperation carried out by the community. The first form is cooperation between the village government and the community, while the second form is cooperation carried out between members of the community themselves. In practice, there are three profit-sharing systems implemented by the community in the village. The first system is cooperation for *mattungka sapi* between the village government and the community, where the village government as the owner of the capital hands over the cows to the community to be raised with the agreed profit-sharing provisions. The second system is cooperation for *mattungka sapi* with female cows between the community and the community, where the profit-sharing pattern is carried out by dividing the calves born. Meanwhile, the third system is cooperation for *mattungka sapi* between community members with a profit-sharing pattern based on the sale of calves or adjusted to the urgent conditions experienced by the owner or keeper. The practice of *mattungka sapi* that has developed in Lasiai Village is basically a form of cooperation for profit-sharing cattle maintenance that has been carried out for generations and is still being carried out by the community. In substance, this practice has fulfilled the pillars and requirements of Islamic

law. However, when associated with the provisions of the mudharabah contract, there are different views among scholars of the school of thought regarding the validity of the capital provided. According to the Syafi'i School, the mudharabah contract as implemented in Lasiai Village is not fully valid because the capital submitted in the form of goods (cows) is considered to have no clear nominal value, thus potentially causing gharar (uncertainty). On the other hand, the Hanafi School views capital in the form of goods as permissible as long as, at the time of profit sharing, the value of the capital has been stated in the form of money or the price of the goods so that the practice of cooperation is considered valid and permitted.

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Interview

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