

Justice, Brotherhood, Mutual Trust, and Not Immediately Regarding Money Become The Concept of Profit Sharing for “Minyang”

Vidyaa Eka Permatasari¹, Tumirin²

vidyaaeka@gmail.com¹, tumirin@umg.ac.id²

Universitas Muhammadiyah Gresik, Indonesia

Abstract. This study attempts to examine the phenomenon of the concept of profit sharing for fishermen in the Javanese Pantura into the science of sharia accounting. The method used is descriptive qualitative with capital owners, fishermen (ABK) and captains as informants. Ethnomethodological study was used in this research with data analysis used namely indexicality, reflexivity, accountability, and membership. The results of the study show that the concept of profit sharing carried out by fishermen in Pantura Java is carried out on the basis of friendship, mutual trust, and is not necessarily about money. The results shared are: *profit sharing* and based on percentages, namely 25% : 75% for capital owners and crew members. These results can be manifested by justice for society so that from sharing these results prosperity can be achieved.

Keywords: Profit Sharing, *Brothers and sisters*, Mutual Trust, Justice

1. Introduction

Research on sharia accounting still describes the profit sharing system in sharia banking without describing the local values it contains [1]. Profit sharing loses its sharia meaning when people invest their wealth with the aim of getting as many results as possible. The practice of profit sharing and its amount can be determined by the management without prior contractual agreement regarding the amount of profit to be received. This can cause the level of transparency and significance of sharia law to be lost with capitalist objectives and information asymmetry that has entered the core of business. The amount of profit sharing practices determined unilaterally only prioritizes business with material targets to be achieved and gives rise to capitalist values [2]. Profit sharing based on material things will give rise to problems of capitalism which can damage the order of social life with a high level of individualism, giving rise to social inequality and injustice in society. Therefore, an agreement is required before the practice of profit sharing is implemented. An interesting problem for researchers in the profit sharing system implemented by fishermen is the contract entered into by both parties, especially regarding the issue of agreement on time and operational costs. The initial agreement between

the fishermen (boat crew), the captain and the capital owner did not provide clarity on when the cooperation would end and there was a lack of clarity in the agreement regarding the profit sharing process because it was done verbally.

The practice of profit sharing and its amount has been regulated on a legal basis both based on Islam and the state. Even though Islam and the state have regulated the legal basis regarding production sharing agreements, the implementation of the profit sharing system mechanism is not in accordance with applicable regulations [3]. The implementation of a profit sharing system that is mixed with local values or community habits that have been passed down from generation to generation is prone to injustice [4]. The practice of profit sharing has been widely applied by traditional fishermen, and there are still many traditional fishermen who find it difficult to develop increased productivity, both in increasing catches and processing the results obtained. This problem is caused by a classic problem that has not yet been resolved, namely the capital problem. This limited capital means that fishermen not only do not dare to add more days at sea, but it is indeed risky. If forced, then the practical implication is that fishermen have to get in touch with those who own capital, and if they have to get in touch with bosses in order to borrow capital, this is not easy. This problem of limited capital creates a long chain that will continue to cause losses for fishermen to this day [5]. Efforts to break this chain are certainly not an easy matter, but if this is not addressed, the problems that fishermen will face will increase. Therefore, a solution is needed that is able to guarantee the welfare of fishermen through cooperation between capital owners, captains and ship crews. This collaboration is a result-sharing collaboration.

The state has regulated the amount of business profit sharing Law number 16 of 1964, which states that fisheries business is carried out on the basis of a profit sharing agreement, so fishermen who use sailboats get a minimum of 75% of the net results and if you use a motorboat you will get a maximum of 40% of the net proceeds [6]. Islam states that profit sharing cooperation is one of the muamalah activities, in which there are activities from two or more parties to gain profits [7]. The principle of muamalah fiqh requires clarity in carrying out profit sharing practices and clarity in carrying out cooperation agreements so as not to cause losses between both parties [8]. Based on this, the author is interested in conducting research on cooperative activities and profit sharing systems carried out by the Pantura community, especially in Brondong District, Lamongan Regency, East Java. The author feels that this problem is important to research because it will help the implementation of profit sharing cooperation to be more effective.

2. Literature Review

Differences in research related to research approaches were found from previous research. Previous research was conducted with the aim of explaining the profit sharing system implemented by the community as a basis for sharing fishing profits and the process of determining profit sharing applied by fishermen. The research method used is qualitative with

a phenomenological approach. The results of this research state that, distribution of profit sharing carried out using a cultural phenomenological approach to society will result in a profit sharing system based on the values of honesty, mutual cooperation, mutual trust, justice and truth. The profit sharing carried out in this research is divided into two, half for the crew and the other half for the baggage owners [4]. Research with a phenomenological approach was also found in previous research. The research aims to examine a culture-based profit sharing system. The method used is also the same as previous research, namely descriptive qualitative with a phenomenological approach with family harmony as informants and agricultural land processing as the research object. The results of this research show that the harvest sharing system used by sharecroppers is not solely used to provide or help other people to earn income. The results of this research also obtain the concept of benefit as the goal of both parties in carrying out the agreement [2].

System *revenue sharing* namely a system of sharing results or income obtained from management results without taking into account the costs incurred in the business, with a distribution percentage of 50%:50% after deducting the initial capital [6]. The revenue-sharing system applies to income that will be distributed with calculations based on gross sales, which are used to calculate profit sharing [8]. This research equation is relevant to the research that the author will conduct. This research both discusses profit sharing, but the research object and research approach are different. Previous research used rice field management and cattle breeding as research objects and this research uses fishermen's income or fish catches as research objects. Previous research used a phenomenological approach, while this research uses ethnomethodology as its research approach. Previous research only discussed the profit sharing system which is related to traditional culture and did not discuss the determination of the concept of profit sharing which is carried out in everyday life and the contracts that are implemented. Therefore, this research focuses more on the concept of profit sharing carried out by fishermen in the Javanese Pantura.

2.1 Sekapur Betel Ethnomethodology

Harold Garfinkel was a figure who first introduced the theory of ethnomethodology. The theory of ethnomethodology was first put forward at several seminars and meetings of the American Sociological Association in 1954. Garfinkel reintroduced ethnomethodology as a research method through his work "Studies in Ethnomethodology" in 1967. Ethnomethodological research is defined as the practical study of the daily lives of 22 individuals[9]. Ethnomethodology is part of a qualitative research group that uses a natural setting where observations of the behavior, perceptions, motivations and actions of research subjects will be described in words or language [10]. Ethnomethodology is a method that is in the realm of interpretive paradigms, and ethnomethodology recognizes that the way of life of group members is a product created by the group members themselves [11].

2.2 Key Concepts of Ethnomethodology

The basic concept of ethnomethodology consists of indexicality, reflexivity, accountability and the concept of "member" [12]. The interesting thing about ethnomethodology is the additional information and dependency of its concepts [13].

- a. Indexicality
Indexicality is a step to look for expressions or body language that appear between individuals and communities [12]. This research uses analysis of indexicality expressions which focuses on the daily habits of actors in carrying out profit sharing practices.
- b. Reflexivity
Reflexivity is a research analysis of a situation or expressions of actors in indexicality [14]. Reflexivity is a concept that refers to members' efforts to maintain assumptions related to social reality [13]. Based on the concept of reflexivity, fishermen's motives for implementing the profit sharing concept for their fishing results will be found.
- c. Accountability
Accountability is a report or story. Accountability is interpreted as an obligation that provides trust in presenting, reporting, providing responsibility for disclosing the activities covered in accordance with its authority and the right to demand 26 accountability [15]. Accountability in this case means how members do things such as describing, analyzing, criticizing or idealizing certain situations to explain why the situation occurred [16].
- d. Member Concept (*Member*)
The concept of membership does not refer to social membership, but to the ability to master natural language. The concept of membership cannot be used to refer to a person, but is more related to the mastery of a common language, meaning that humans participate in the production and demonstration of objective knowledge together from daily activities as phenomena that can be observed and narrated [13]. They recognize the subtleties of their behavior and they accept the routines embedded in social practice. Conditions like these make people unfamiliar with their culture, and conversely, the behavior and questions of foreigners can give a strange impression [13].

2.3 Research Framework

The image below is a picture of the research framework. Where in a profit sharing collaboration carried out by capital owners and workers, in this case fishermen (ship crew) and captains, this creates a phenomenon that occurs in the practice of profit sharing. This phenomenon is the practice of profit sharing which loses its sharia meaning when the practice of profit sharing is determined by the absence of a clear contract in practice and the problem of limited capital which requires the application of appropriate profit sharing. After the researcher became aware of this phenomenon, the researcher was interested in conducting research related to the concept

of profit sharing which was applied, then the researcher conducted surveys and observations to obtain related information and data. Information and data are obtained through interviews, observation and documentation and then the results of the data will be analyzed. Data will be analyzed using the concept of ethnomethodology study which consists of indexicality, reflexivity and accountability. After the data has been analyzed using the concept of an ethnomethodological study, the data will be analyzed using data reduction, data presentation and conclusions. After the data is analyzed, research results will be obtained related to the concept of profit sharing, then the results of the research will be tested for the validity of the data to test the research results.

3. Research methods

3.1 Types of research

This research uses qualitative research. Researchers choose this type of qualitative research because the method used is influential and presents a model that can reflect views of reality [17], and there are three reasons for using qualitative methods, including, (a) the researcher's view of phenomena in the world (a researcher's view), (b) type of research question (nature of the research question), and (c) practical reasons associated with the nature of qualitative methods. In addition, qualitative methods help provide rich descriptions of phenomena [18].

3.2 Why Use Ethnomethodology?

The author chose the ethnomethodology method with the aim of finding out how the concept of profit-sharing cooperative behavior among fishermen is and what the reasons are behind fishermen's behavior in implementing this profit-sharing cooperation. The use of ethnomethodology in this research is to observe the behavior of fishermen, which in this case is a step taken by researchers to understand the concept of profit sharing for fishermen, so that the fishermen's reasons for making the decision to collaborate on profit sharing can be known. Ethnomethodological studies are used to observe individual behavior in carrying out actions that they are aware of, how they do it, and understand society in their daily lives, for example how they interact, how they think, how they feel, and how they speak [9].

3.3 Research sites

Researchers chose the research location in Pantura Jawa, precisely in Brondong District, Lamongan Regency. The researcher chose this research location because the researcher considered that this location was appropriate because it suited the objectives and objects that the researcher would study.

3.4 Unit of Analysis

Research subjects were determined using purposive sampling and snowball sampling. The subjects of this research are ship owners (capital owners), fishermen and captains. The object of this research is profit sharing in fishing activities. The researcher chose profit sharing in fishing activities as the research object because there are two considerations that make profit sharing in fishing activities very interesting as a research object, first; there are costs incurred for mining activities for months. Second; The process of sharing the results is carried out between the ship owner as the capital owner, the captain and the ship's workers. Researchers collect data in the form of primary data. Primary data is a type of research data obtained directly from the first source or first party in this case without going through intermediaries, either individually or in groups [19]. The author uses primary data sources. The data comes from the results of research interviews conducted by capital owners (ship owners), fishermen (ship crew) and captains. Apart from interviews, they are also obtained from observations and documentation. Data collection techniques are the method used by researchers to obtain accurate information regarding the research carried out [20]. The data collection techniques used by researchers are interviews, observation and documentation. The data analysis technique using ethnomethodological studies has three stages, including indexicality, reflexivity and accountability [21][22].

4. Result and Discussion

4.1 I Believe I Trust Becomes a Cultural Concept for Minyang Profit Sharing

Profit sharing is one of the sharia accounting sciences. Profit sharing is only known in sharia banking, but actually in daily activities there is a profit sharing system that has sharia accounting knowledge embedded in it. One of the daily activities that applies a profit sharing system is the minyang activity carried out by fishermen in Pantura Java, more precisely in Brondong District, Lamongan Regency. Mr Ed stated that:

".....Minyang is looking for fish to eat. So here he is [pointing to the friend next to him] looking for fish in the sea, it's called "minyang" when people here say it....and usually make trawl nets [pointing to the net].... Javanese language is "minyang" ma'am [answered the friend next to him]"

The intonation of his speaking tone that rises and falls with gestures that seem to indicate that he is very enthusiastic about showing things that have never been known to ordinary people illustrates that Mr. Ed is a person who really wants to tell everyone about the Minyang culture that has been implemented. The indexical meaning of the words ".....minyang....." is a term used by the people of the northern coast of Java in Brondong District for fishing activities in the ocean. What is unique about this minyang activity is that there is a practice of a profit sharing system in it that not many people know about.

The people of Brondong District, Lamongan Regency are familiar with profit sharing but do not realize that there is accounting knowledge in it. This is reflected in the existence of habits in carrying out their daily activities, where people carry out minyang activities in their daily activities which are their main job. The existence of several parties involved encourages business practices in it, in business it is certainly not far from the word capital. Suddenly the author asked a question to Mr. Dms as the owner of the capital who was standing next to the researcher carrying a small note of the weighing results, because minyang takes a long time and costs a lot of money in one go. Mr Dms stated the following:

“.....Yes... 120–140 million sis, depending on when you first go, it could reach 140 million [“if the expenditure is large, the capital is large!!!” exclaimed the friend who was next to Mr. Dms] because the capacity is large so there is another supplier....”

[He said by answering the question briefly. The short answer that Mr. Dms said made me have to provoke Mr. Dms to be able to answer the questions clearly and in detail].

The reflection of Mr. Dms' statement above is that the capital required at one time is very large, up to hundreds of millions. A lot of capital will certainly make it difficult for fishermen to earn such large amounts of money. Therefore, a party is needed who can provide capital or in this case a capital owner who is not related in the context of a loan. The solution needed to resolve this problem is a system of profit sharing cooperation. A proper profit sharing cooperation system will certainly benefit many parties. In more depth, Mr. Dms stated that:

".....yes [pauses for a moment to sigh] for the distribution of the results later, depending on when you get the net profit money, then deducting the risk and deducting supplies then it can be distributed to the crew...."

“.....For diesel, the cost of food, nets, ice cubes, [demonstrates counting on his fingers] but the most is for diesel.....”

[in shock, I was surprised and thought how come Mr. Dms knows the term "*net profit*", by "*net profit*" commonly known in accounting. Suddenly I asked him, it turned out he knew because he had been to college and only graduated 2 years ago, not only that, his friend next door also revealed that Mr. Dms was also a teaching assistant in the past, I spontaneously muttered on my lips in a soft tone, "Oh, no wonder. ." and continued with the next question].

The reflectivity of Mr. Dms' statement states that the profit sharing that is applied is by dividing their net income or net profit or in other words by profit sharing, where the statement states that the profit sharing system is by dividing net income. Net income is obtained from the gross income obtained from fish caught while at sea, then deducting the costs that have been incurred and producing net profit.

Further to support the statement above, to prove that the profit sharing practice implemented uses *profit sharing* is by comparing and analyzing with existing research and theories. *Profit sharing* carried out on the basis of profit sharing calculations based on the results of total income after deducting the costs that have been incurred to obtain net income or *gross profit* (Fitriani, 2021). The statement above proves that the profit sharing practice implemented is *profit sharing*. The results of this research are different from research conducted by (Rengganis & Syarvina, 2023) which stated that the results of the research carried out obtained results *revenue sharing*, where is the system *revenue sharing* namely a system of sharing results or income obtained from management results without taking into account the costs incurred in the business, with a distribution percentage of 50%:50% after deducting the initial capital.

The income earned will be distributed to the parties involved, namely fishermen. Fishermen in this case include ship crew members, captains and other auxiliary workers who participate in fishing. This statement is supported by a quote from the indexicality sentence expressed by Mr. Dms below:

".....Presentasene is pie yo cak? [while asking a friend next to me] I'll share the 70's, sis, it depends on who's taking part, how much will you take, sis? [watch out!! exclaimed one of the workers carrying a trolley loaded with fish]...."

".....So after the money is clean, minus the risk, it is divided into 75 parts. The 25 are the owners, the rest are others such as crew members, captains and others..."

The reflection of Mr. Dms' statement is that the practice of sharing minyang profits has become a culture that exists there, and uniquely it is done on a percentage basis. The amount of profit sharing practice implemented using the scheme *profit sharing* is to use a percentage, where the profit sharing amount is 25% for the capital owner and the ship owner and the remaining 75% is distributed to the fishermen, in this case the crew or ship crew and the captain. The amount of profit sharing received by fishermen of 75% will be divided equally, while for additional workers it will be different. Additional workers do not participate in the profit sharing process. additional workers are only given their wages while at sea. If the additional workers are given wages and do not participate in the profit sharing system, then it can be said that the costs incurred by the capital owner as well as the ship owner to pay the additional workers can be said to be expenses that can be used as a deduction from the income. *gross profit*.

Furthermore, reflecting on Mr. Dms' statement, the author concludes that the practice of profit sharing is implemented by people who still adhere to customs that have been in effect for generations. Based on the definition of the type of profit sharing using the system *profit sharing* which is compared with the implementation of profit sharing practices applied by fishermen in Pantura Java in accordance with or actually the profit sharing practices are in accordance with the practice of the profit sharing system using the profit sharing system *profit sharing*, but there is still cultural acculturation in it that can dominate.

One of the impacts on cultural acculturation in the practice of profit sharing is the implementation of verbal contracts. An agreement is one of the important things to do and needs to be considered before entering into a cooperation agreement with another party. The contract is used as a legal tool to determine whether the muamalah is valid or not, which is the ultimate goal of the muamalah. Mr Dms stated that:

"....Yes.... [with a rather confused facial expression] If that's the concept from the beginning, the system has been rich like that. It's just that the division like that has been known from before. At first, it's small and then it gets bigger and bigger. Follow it like that, sister, it's good to follow. Iya already knows the point [stops for a moment trying to focus because while recording the fish catch that has been weighed. Come on!], he exclaimed] what major?...."

[continued by Mr. Dms who was standing talking to me and still trying to focus while occasionally serving another fisherman who was handing over a piece of paper containing the fish weighing results] and from this statement I tried to reflect on the findings of my research. The reflection of the above statement is that the implementation of the contract is still carried out orally with traditional beliefs and culture as the main elements. Traditional beliefs and culture that have been passed down from generation to generation are the basis for carrying out this collaboration. If it is based on trust like this without a clear and written agreement, it will have negative impacts that can damage the existing profit sharing concept. Such cooperation will result in non-transparent results being implemented.

The practice of non-transparent profit sharing starts from non-transparent expenditure or no clear recording of the costs that have been incurred [I took this statement from my observations during 64 interviews and observations, where every time there was a transaction to purchase supplies while going to sea there was no note], this will have an impact on injustice in the distribution of profit sharing. However, looking more deeply, the term contract essentially means something *I Believe, I Trust*, "I believe or I put my trust". Trust means the owner of the capital (*shahibul maal*) put trust in someone to carry out the trust given. That is what is used as the cultural basis for the applied results.

4.2 The Motive of Sharing Profits on the Basis of Brotherhood

The bright morning and the situation where there were lots of people passing by with their respective activities made the situation there very unconducive and crowded. *"move! move! Iwakk passed!!"* A sentence that fishermen there often utter loudly while carrying carts containing tons of fish. Mothers and fathers who gathered and grouped into several teams were also seen there holding knives, gloves and so on as their tools for sorting fish, which became a common sight. Sentence *"Come on, come on! clean it quickly! Kon iki, I iko yo?"* It also came from the lips of several people from the group which indicated that they were collaborating in doing their work. This is proven by the existence of mutual cooperation and mutual respect for one another. Mr Ed gave his opinion:

"...Yes ma'am, here [pointing to himself and his friend next to him] we are brothers and trust each other..."

[Said Mr. Ed in expressing his views regarding the profit sharing implemented while sitting and facing his interlocutor, including me and other colleagues]

A view of Mr. Ed which is full of meaning expresses Mr. Ed's sincerity and family in working together and helping each other in the profit sharing process because all the fishermen there are "brotherhood" he said. The word brotherhood comes from Javanese which means brotherhood. All existing workers, including fishermen, capital owners, and other additional workers are all brothers to Mr. Ed. Mr. Ed's view like that shows that Mr. Ed is a kind person who considers all his co-workers to be his brothers. Seduluran also becomes a bridge for fishermen to obtain capital from capital owners to expand their acquaintance.

This view is in line with research related to profit sharing carried out by previous researchers, namely that the profit sharing applied in this research resulted in the motive of the profit sharing system being based on the values of honesty, mutual cooperation, mutual trust, justice, and truth. This is what means that profit sharing does not have to be based on business alone.

Taking a deeper look at the research conducted is different from the results obtained by researchers, where research conducted in Gampong Geunteng Barat, Batee District, shows that the implementation of the profit-sharing system is an agreement on a consensual basis and in accordance with the initial agreement [23], while the profit sharing carried out in Pantura Jawa, more precisely in Brondong District, Lamongan Regency is on a seduluran basis. This indicates that each region has a unique profit sharing concept and indicates the characteristics of each region.

4.3 Mutual Trust Minyang Profit Sharing Accounting

Accounting is the art of recording, classifying and summarizing in a meaningful form and in financial units transactions and events that are at least of a financial nature and interpreting the results [24]. The interpretation of the application of accounting practices depends on the social and cultural nature of the accounting being applied [25]. Each different social and cultural environment has special characteristics in the application of accounting. The differences in implementation are due to the information needs of each business activity being different. One of the accounting practices that has local nuances is profit sharing accounting. Judging from the results of the researcher's analysis of data obtained from observations and documentary videos, what "might" be able to explain certain things, where on one morning in a crowded situation, several fishermen were seen weighing fish [with their bodies still moving doing this what you want to do while chatting with the weigher there] and the fish weigher records the results of the internal scales **a piece of paper** [while speaking "limolas ton yo" he said], then the piece of

paper will be handed over to the fisherman *"thank you!!"* said the fisherman. The fisherman had got a piece of paper, then the fisherman was seen walking with the piece of paper to meet the boss and hand it over. *"hmmm"* [while giving a piece of paper in his hand] said the fisherman. Mr. Dms as the boss also responded to the conversation with the words *"limit"* [while taking notes in his recap book]. This piece of paper is used as proof of the size of the fish catch obtained. A statement from Mr Dms stating that:

*".....Oh, yes there is, sis, **simple bookkeeping**"*

[He said by recording the results of the scales given by other fishermen and still trying to stay focused on chatting with me]

The reflection of Mr. Dms' statement and the results of observations, is that the boss's obligations and duties as a financial manager make the boss always record every time there is a transaction and every business must do bookkeeping, even though the bookkeeping is very simple, at least there is bookkeeping related to the income or income that is generated. they get, at least there is accountability in financial management. This is in line with the definition of accounting itself, but cultural acculturation makes the application of profit sharing accounting mean that profit sharing accounting is not always about profits or is only limited to cooperation between parties in a business context alone. Then continuing the statement above, Mr. Skrd further expressed his views on the implemented profit sharing:

".....Make fun of each other, because of what? There's writing, how much does it rise, ice cubes, just how much diesel fuel..."

The reflection of Mr. Skrd's views above, provides an illustration that the profit sharing that is applied is a mutual match without taking into account the existence of bookkeeping related to the income earned. Mr. Skrd has full trust in his boss because Mr. Skrd has known him for a long time. This will actually cause controversy where bookkeeping, evidence such as incomplete notes could contain fraud, so a written agreement is more recommended.

For example, based on research conducted it is stated that the problems that occur due to the lack of transparency regarding baskets of plasma and production revenues that are marketed and carried out on the basis of trust result in disputes between the two parties and harm some parties [26]. They prioritize mutual trust. A context of mutual trust can actually have a positive impact or it can backfire for the parties involved.

The recording process is unclear, the net profit or profit is not known exactly how much and contracts or agreements are made verbally or *non-formal* create a gap to create existence *fraud* or cheating. The concept of mutual trust sharing that is applied creates a sense of trust between fishermen which has an impact on welfare and peace between fishermen so that sharing the profits obtained becomes a blessing.

4.4 Profit Sharing Manifests Justice

Justice is one of the conditions in sharia financing transactions in the profit sharing system. The point of proportion is where justice lies. Justice is an instrument to achieve balance. Justice is a policy in forming trust between parties, namely the party who is given the trust and the party who gives the trust or (*shahibul maal*). Taking a deeper look at the concept of profit sharing applied by fishermen in mining activities, it turns out that the concept of profit sharing applied can manifest justice in it. As stated by Mr. Dms as a representative of the capital owner and Mr. Skrd as a representative of the fishermen or manager stated that:

Mr Dms:

"....Yeah, I think that's fair, it's been going on for a long time, right [Oh yo yo! While answering questions from other workers who deposited the fish weighing results]"

Mr Skrd:

".....that's fair, because of what? "Everything has its share, you can see how much you got, so how much do you have in stock [he said in a low voice while sitting and smoking near the sea]..."

Reflection Mr Dms Mr stated that the profit sharing carried out was fair because there were still many fishermen Which want to collaborate with Mr. Dms. Mr. Skrd said that the profit sharing that was applied was fair because Mr. Skrd had the view that when doing work, what should be seen is the portion. The statements made by Mr. Dms and Mr. Skrd, although they have different views regarding justice, both statements state that the profit sharing concept implemented is fair. Looking further into the context of justice, justice is different for each person. Justice does not mean that everyone gets the same share, but justice according to Ibid in his book consists of commutative justice, which is justice that is given to each person in the same amount regardless of individual merits and distributive justice, namely justice that gives each person a share. according to his services. Everyone is not required to get the same share, not equality but proportionality. Equality, in other words, distributive justice is justice that does not justify the principle of equality in the distribution of economic wealth. Ibid's view like this, when juxtaposed with the concept of profit sharing, states that minyang profit sharing carries distributive justice.

Distributive justice for results like this has relevance in the business world, especially in sharia financing with a profit-sharing system. Based on the principle of distributive justice by Aristotle which states that each party, whether as a capital owner or fund manager, must receive a share according to their achievements, functions and responsibilities or contributions that can be made.

Continuing the statement above, Ibid states that the steps to achieve justice in determining the distribution of "*mudharabah*" results in a concept must be applied to every economic circle so

that every economic actor understands the importance of a proportion of each result obtained by the manager (“*mudharib*”) and owner. capital (shahibul maal), so that this will not cause jealousy in the distribution desired by the related parties, even though this has been agreed upon by both parties.

Profit sharing in research conducted by Yunus showed that the profit sharing applied was unfair [4]. The injustice that arises from the implementation of profit sharing is because the agreement is made on a consensual basis. These results are certainly different from research conducted by researchers. The results of research conducted by researchers showed that the application of the profit sharing concept was fair. The differences in research results indicate that the concept of profit sharing applied in the regions will obtain different results, and further regarding justice, justice according to each person is different, depending on each person's perspective.

4.5 Illustration of the Minyang Profit-Sharing Concept

A concept is an idea or idea that is used to describe or explain a phenomenon and can be an abstraction or generalization [27]. Profit sharing is a cooperative system for sharing business results where capital owners collaborate with fund managers to carry out business activities. Profits from a business will be shared together and when experiencing losses are jointly borne in accordance with the provisions or agreement at the beginning [28].

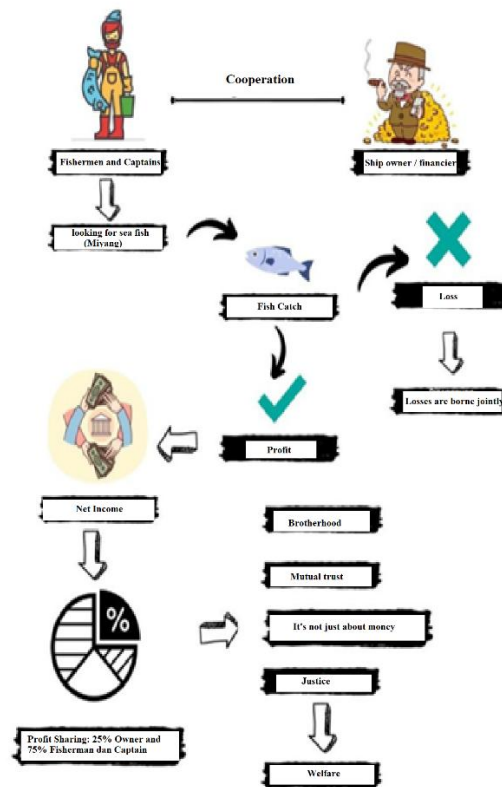


Figure 1. Illustration of the Minyang Profit-Sharing Concept

The image above is a profit sharing concept implemented by fishermen in Pantura Java, more precisely in Brondong District. This collaboration starts with two parties, namely the capital owner (“*shohibubul maal*”) and fishermen consisting of crew members or ship crew members and captains (“*mudharib*”), the two parties collaborated, where the cooperation carried out was a production sharing cooperation agreement with a “*mudharabah*” agreement, but the agreement was only verbal. After the fisherman gets capital, the fisherman will manage his capital in a way “*minyang*”. This activity will get fish as their income and if they experience a loss, it will be borne jointly, in a way that if what is obtained can only be divided equally according to the catch, if it cannot cover costs then it will be paid in installments by the owner of the capital from the results of the catch furthermore. Then, if there is a profit, it will be shared using a profit sharing system *profit sharing* with percentage according to the agreement, namely 25% for capital owners and 75% for fishermen divided equally. Then from this profit sharing we will get justice and from justice we will improve well-being fishermen.

5. Conclusion

The profit sharing system in accounting is dominated by the culture inherent in society, making profit sharing a different concept, this is because each region has its own characteristics which are its own attraction. Based on the results of research conducted by researchers on the concept of profit sharing applied by the people of Brondong, Lamongan Regency in “minyang” activities, it was obtained that the concept of profit sharing was carried out on the basis of mutual trust, profit sharing was not necessarily about finances and profit sharing resulted in fair results. for the community so that from the profit sharing they obtain prosperity. The concept of profit sharing implemented by the Brondong community is carried out by dividing percentages, where 75% is for fishermen as managers by dividing equally with other fishermen and the remaining 25% is for the capital owners, and if there is a loss it will be borne jointly in the same way as if what was obtained was only can be divided equally according to the catch if it cannot cover the costs it will be paid in installments by the capital owner from the proceeds of the next catch.

References

- [1] F. Nurfajri, "Pengaruh Murabahah, Musyarakah, Mudharabah, dan Ijarah terhadap Profitabilitas Bank Umum Syariah di Indonesia," *Monex J. Account. Res.*, vol. 8, no. 2, 2019.
- [2] R. Rahmawati and M. Yusuf, "Budaya Sipallambi'dalam Praktik Bagi Hasil," *J. Akunt. Multiparadigma*, vol. 11, no. 2, pp. 386–401, 2020.
- [3] B. D. Nugroho and B. Rubiati, "Pelaksanaan Perjanjian Bagi Hasil Tanah Pertanian di Desa Cileungsi Kecamatan Ciawi Kabupaten Bogor Berdasarkan Undang Undang Nomor 2 Tahun 1960 Tentang Perjanjian Bagi Hasil," *ULIL ALBAB J. Ilm. Multidisiplin*, vol. 1, no. 12, pp. 4333–4341, 2022.
- [4] S. Yunus, "Sistem Bagi Hasil Punggawa-Sawi (Studi Kasus Pada Masyarakat Nelayan Desa Topejawa Kecamatan Mangarabombang Kabupaten Takalar)." Universitas Hasanuddin, 2021.
- [5] M. K. Situmeang, "Modal sosial nelayan pengguna cantrang di pantai pelabuhan perikanan tangkap Kabupaten Batang Jawa Tengah," *J. Sociol. Agama Indones.*, vol. 3, no. 2, pp. 142–167, 2022.
- [6] A. M. Rengganis, M. Marliyah, and W. Syarvina, "Analisis Penerapan Bagi Hasil Dalam Sistem Paro Pada Masyarakat Peternak Sapi di Kabupaten Asahan," *J. Ilm. Ekon. Islam*, vol. 9, no. 2, pp. 2854–2862, 2023.
- [7] L. Fitriyah, "Tinjauan Hukum Islam Terhadap Praktik Pemberian Upah Buruh Pemelihara Sapi Di Desa Tenggeer Kulon Kab. Tuban," *J. Ekon. dan Bisnis Islam*, vol. 5, no. 2, pp. 95–105, 2022.
- [8] A. Rahmawati, E. Rahma, and S. Djahratun, "Sistem Operasional Syariah (Bagi Hasil/Profit Sharing)," *Al-Mizan J. Ekon. Syariah*, vol. 5, no. 1, 2022.
- [9] I. A. B. Munidewi and N. A. Pradipa, "Mengisi Kesenggangan Ruang Riset Akuntansi Dan Auditing Melalui Paradigma Interpretif Dengan Teori Sosiologi," *TEMA*, vol. 23, no. 2, pp. 89–107, 2022.
- [10] D. M. A. Lexy J. Moleong, "Metodologi Penelitian Kualitatif (Edisi Revisi)," *PT. Remaja Rosda Karya*, 2019, doi: 10.1016/j.carbpol.2013.02.055.
- [11] A. Kamayanti, *Metodologi Penelitian Kualitatif Akuntansi: Pengantar Religiositas Keilmuan (Edisi Revisi)*. 2020. doi: 10.52893/peneleh.2020.39.ak.

- [12] M. A. Thalib, "Penentuan Tarif Penumpang Bendi Berbasis Nilai Eya Dila Pito-Pito'o," *Imanensi J. Ekon. Manajemen, dan Akunt. Islam*, vol. 7, no. 2, pp. 39–52, 2022.
- [13] A. Coulon, *Ethnomethodology*, vol. 36. Sage, 1995.
- [14] A. F. K. Sari and J. Junaidi, "Fenomena Label Halal is it a Awareness or Branding," *J. Ilm. Ekon. Islam*, vol. 6, no. 1, pp. 87–94, 2020.
- [15] N. Kabib, A. U. A. Al Umar, A. Fitriani, L. Lorenza, and M. T. L. Mustofa, "Pengaruh akuntabilitas dan transparansi terhadap minat muzakki membayar zakat di BAZNAS Sragen," *J. Ilm. Ekon. Islam*, vol. 7, no. 1, pp. 341–349, 2021.
- [16] S. Z. I. Syifa, A. Sopanah, D. Anggarani, and K. Hasan, "Mengungkap Praktik Akuntansi Budaya Dalam Upacara Adat Pelantikan Orang Kay Suku Kei Maluku," *Own. Ris. dan J. Akunt.*, vol. 7, no. 3, pp. 1999–2009, 2023.
- [17] Y. Liu, "Paradigmatic compatibility matters: A critical review of qualitative-quantitative debate in mixed methods research," *Sage Open*, vol. 12, no. 1, p. 21582440221079920, 2022.
- [18] R. E. D. Dara and M. T. Budiarto, "Kemampuan pemecahan masalah aljabar siswa smp menggunakan tahapan polya berdasarkan kecerdasan logis-matematis," *MATHEdunesa*, vol. 7, no. 2, pp. 176–180, 2018.
- [19] A. Tambunan and U. Karimah, "Implementasi Integrasi Kurikulum Pada Proses Santri (Studi Kasus Di Pesantren Tahfizh Daarul Qur'an Takhassus Banyuwangi)," in *Prosiding Seminar Nasional Penelitian LPPM UMJ*, 2022, vol. 2.
- [20] J. Hartono, *Metoda Pengumpulan dan Teknik Analisis Data*. Yogyakarta: Andi, 2018.
- [21] N. S. Ainina, "Studi etnometodologi etika akuntan Jawa dan implikasinya terhadap kode etik akuntan indonesia," *J. Ilm. Mhs. FEB*, vol. 3, no. 2, 2016.
- [22] D. A. Nugraha, Z. Zulfikar, and A. D. B. Bawono, "Studi Etnometodologi Penyusunan Anggaran berbasis Project Rumah Sakit Pku Muhammadiyah Wonosobo," *J. Kesehat. Tambusai*, vol. 4, no. 2, pp. 1338–1348, 2023.
- [23] S. Hamid, R. H. Harahap, and F. Fikarwin, "Gampong's Forest Management: A Case Study of Gampong Institution's Role in Peudada Regency, Indonesia," *Int. J. Multicult. Multireligious Underst.*, vol. 8, no. 3, pp. 37–44, 2021.
- [24] N. S. Husaeri and C. K. Utami, "Kesadaran Wajib Pajak dan Sanksi Perpajakan terhadap Motivasi Membayar Pajak dengan Peran Tax Amnesty Sebagai Pemoderasi," *J. Ilm.*

Manajemen, Ekon. Akunt., vol. 7, no. 2, pp. 1770–1782, 2023.

- [25] N. Fardani, A. Nafi'ah, S. C. Kurniawan, and G. S. Putra, "Penerapan bagi hasil antara sopir bus dengan toko oleh-oleh malang," *Oetoesan-Hindia Telaah Pemikir. Kebangs.*, vol. 1, no. 2, pp. 79–84, 2019.
- [26] A. Aziddin, "Pelaksanaan Sistem Bagi Hasil Peternakan Ayam Pedaging di Desa Kijang Rejo Kecamatan Tapung Kabupaten Kampar Ditinjau Menurut Ekonomi Syariah." Universitas Islam Negeri Sultan Syarif Kasim Riau, 2023.
- [27] D. R. Rahadi, "Konsep Penelitian kualitatif plus tutorial NVivo," *PT. Filda Fikrindo, Bogor*, 2020.
- [28] A. Jalil and S. A. Hamzah, "Pengaruh Bagi Hasil Dan Kebutuhan Modal Terhadap Minat Ukm Mengajukan Pembiayaan Pada Lembaga Keuangan Syariah Di Kota Palu," *J. Ilmu Perbank. dan Keuang. Syariah*, vol. 2, no. 2, pp. 178–198, 2020.