

**CONCEPT OF PROFIT SHARING FOR THE MANAGEMENT OF VILLAGE  
FUND GRANTS PERSPECTIVE OF DSN MUI FATWA NO/114/DSN-MUI/IX/2017  
(CASE STUDY OF THE KARTINI FARMER GROUP, HANNA PLANTATION  
VILLAGE, KUALUH HULU DISTRICT, NORTH LABUHANBATU REGENCY)**



**Hanzana Puja Sinta Tampubolon<sup>1</sup>**  
Universitas Islam Negeri Sumatera Utara, Medan, Indonesia  
[hanzana0204193116@uinsu.ac.id](mailto:hanzana0204193116@uinsu.ac.id)

**Abd. Rahman Harahap<sup>2</sup>**  
Universitas Islam Negeri Sumatera Utara, Medan, Indonesia  
[abdrahmanharahap@uinsu.ac.id](mailto:abdrahmanharahap@uinsu.ac.id)

---

**Abstract**

The community carries out forms of cooperation, one of which is in the field of animal husbandry, which uses a *syirkah* contract with the *Abdan syirkah* type in Hanna Plantation Village, a farmer group manages Village fund grants to become a duck farm using an oral agreement, a clear agreement is needed so that there are no disputes in the future. This research aims to find out the concept of profit sharing from Village fund grants to the Kartini farmer group from the perspective of DSN MUI Fatwa No/114/DSN-MUI/IX/2017 in Hanna Plantation Village, Kualuh Hulu District, North Labuhanbatu. The type of research used in this research is empirical legal research using a sociological juridical approach, collecting data utilizing observation and interviews. The results of this research show that the concept of profit sharing in farmer groups for Village grant funds does not follow the verbal agreement that has been made, such as the agreement on the results of duck farming which must provide a portion for electricity payments to both members because duck care activities are carried out between two members of the group.

**Keywords:** Profit Sharing, Farmer Groups, MUI Fatwa

## INTRODUCTION

Islam covers all aspects of human life including muamalah. Muamalah is a legal rule created by Allah which is to regulates relationships between humans related to the worldly world in the best way (Suhendi, 2014) According to Qs. Al-Maidah verse 5, humans need each other in carrying out muamalah activities because humans basically need each other to live (quran.nu.id, 2024).

Various types of business and business carried out by humans are increasing as a result of current economic growth, apart from that, people carry out several businesses to gain profit. In the Big Indonesian Dictionary (KBBI) "business is a commercial business in the world of trade, business or commerce and a businessman is a person who does business commercially" (kbbi.web.id, 2024). Not only business, currently society has developed business by increasing business partners and changing the business concept to collaboration. In Islamic economics, cooperation is called *syirkah*, which means a partnership or alliance between two more parties to run a business in various fields, both trade and livestock. *Syirkah* is the mixing of assets from all parties who collaborate and in carrying out work it can be carried out by all parties who are members of the collaboration (Mustofa, 2016).

The legal basis for *syirkah* is found in the Al-Qur'an, Surah Shad verse 24, as follows:

الَّذِينَ آمَنُوا وَعَمِلُوا الصَّالِحَاتِ وَقَلِيلٌ مَّا هُمْ وَظَنَّ دَاوُدُ أَنَّمَا فَتَنَّاهُ فَاسْتَغْفَرَ رَبَّهُ وَخَرَّ رَاكِعًا وَأَنَابَ ۖ

Meaning: David said: "Indeed, he has done wrong to you by asking for your goat to be added to his flock. And indeed, most of the people who joined together did wrong to others, except for those who believe and do good deeds. pious and very few of them." And David knew that We were testing him, so he asked forgiveness from his Lord then fell and repented (Indonesia, 2010).

The community carries out several forms of cooperation (*syirkah*) to meet the needs of daily life, including economic activities such as trade, animal husbandry, and agriculture. This research will discuss duck farming in Hanna Plantation Village. Animal husbandry is raising or caring for animals so that later the livestock can get benefits such as a source of nutrition, energy, or income (Thalib, 2022).

This cooperative practice started with the Village granting funds to the Kartini farmer group to raise ducks. The funds donated by the Village were enough to buy 300 ducks to feed

the ducks for 1 week for the next meal from the duck eggs. The form of cooperation carried out in Hanna Plantation Village is carried out by verbal agreement with the principle of trust. However, with the habit of *syirkah* cooperation. In the Plantation Village, Hanna indicated those related to rights and obligations of members of the farmer group, sharing of profits and losses if there is a risk of the ducks failing to lay eggs and if there is a defect in the agreement of one of the parties in raising the ducks. The provisions of these matters have not been regulated and the agreement has not been communicated in writing. Therefore, a lack of clarity regarding these provisions can cause disputes or problems later.

Based on the problems above, the author is interested in researching this problem further, so that it can be manifested into a scientific work with the title "*Profit Sharing Concept for Management of Village Fund Grants Perspective of DSN MUI Fatwa No/114/DSN-MUI/IX/2017 (Group Case Study Tani Kartini, Hanna Plantation Village, Kualuh Hulu District, North Labuhanbatu Regency)*"

From the background that has been described, several main problems can be formulated to become the research focus of this scientific work. First, this research will explore how Village grant funds are managed in Hanna Plantation Village. Then this research will explore how the concept of profit sharing is viewed from the perspective of DSN MUI Fatwa No/114/DSN-MUI/IX/2017. This research will examine the concept of profit sharing for managing Hanna Plantation Village grants from the perspective of DSN MUI Fatwa No/114/DSN-MUI/IX/2017. By formulating these problems, it is hoped that this research can provide an in-depth understanding of the concept of *syirkah* profit sharing. This research aims to find out the concept of profit sharing from Village fund grants to the Kartini farmer group from the perspective of DSN MUI fatwa No/114/DSN-MUI/IX/2017 in Hanna Plantation Village, Kualuh Hulu District, North Labuhanbatu.

## RESEARCH METHOD

In this research, the author uses a type of empirical legal research. Empirical legal research like this research seeks to answer research questions by investigating real-world societal phenomena to uncover relevant facts (Benuf, 2020). The research approach used is sociologically juridical to explore the impact of society on the law, the extent to which social

phenomena can influence the law, and vice versa and deviate from the empirical science paradigm (Achmad, 2010). Data collection methods were carried out through observation and interviews. The researcher approaches the resource person directly through interviews, the interview itself is a question-and-answer process carried out orally between the researcher and the resource person (Suardi, 2019). The data sources in this research consist of primary data in the form of data obtained directly from the first source, namely community behavior through research, and secondary data in the form of data obtained from information that has been processed.

## **RESULTS AND DISCUSSION**

### **Management of Village Fund Grants in Hanna Plantation Village, Kualuh Hulu District, North Labuhanbatu Regency**

In Law Number 6 of 2014 concerning Villages, the purpose of distributing Village funds is as a form of state commitment to protecting and empowering Villages so that they become strong, advanced, independent, and democratic. With Village funds, Villages can create development and empower Villages towards a just, prosperous and prosperous society.

Hanna Plantation Village carries out a program to improve the community's economy through a livestock program. This program is carried out by creating a community farmer group and submitting a request to the government to provide a Village budget. Group members consist of the Chairman, Secretary, and Treasurer as well as 10 group members.

Based on an interview with Mrs. Sulis, it is known that the cooperation in raising ducks aims to help the economy of the people in the village to generate profits for group members. The grant given by the village is in the form of 300 ducks with enough duck food for one week. There are 10 members of the Kartini farmer group, with each member responsible for looking after the ducks. The verbal agreement agreed upon by the group members is that the proceeds from the duck eggs will be paid in part to pay for electricity from the house occupied to care for the duck livestock and the group members must remain intact until the ducks are old and cannot produce eggs anymore and if one member is forced to leave, he will not get a share of the profits from the duck eggs. Caring for the ducks is

carried out at the house of Mrs. Sulis and Mrs. Isa, where every morning and evening two members of the group are scheduled to feed the ducks.

Based on information from Mrs. Isa, the grant from the village is enough to feed the ducks for one week, and in the following week, the ducks lay at least 180 eggs per day with egg sales totaling Rp. 360,000 (three hundred and sixty thousand rupiahs) in one day so if you add up the total for the following week the results What you get from selling duck eggs is IDR 2,520,000 (Two million five queens twenty thousand rupiahs).

The proceeds obtained from the sale of these eggs Rp. 520,000 (Five hundred and twenty thousand rupiah) are used to buy duck food/week, while the proceeds of Rp. 2,000,000 are kept in the group treasurer, the money from duck eggs is continuously collected in the same way. the same until the end of the month and closing the books, at the closing of the books each member will get approximately Rp. 800,000 (Eight hundred thousand) for each person, and if you follow the agreement, Mrs. Sulis and Isa's mother received Rp. 850,000 for the use of electricity for caring for the ducks. Mrs. Isa and Mrs. Sulis did not get money for electricity payments and for the subsequent distribution of the results, they will be divided equally without calculating the cost of electricity and water for duck farming.

In raising ducks, you don't always get big profits, there are times when farmer group farms experience losses when duck eggs experience a drastic decline caused by ducks not laying eggs due to stress, ducks not laying eggs because they molt within a week or ducks dying due to illness so that from 300 laying ducks leaves only 100 ducks. To cover these losses, the Kartini farmer group agreed to collect IDR 5,000 (Five thousand rupiah) in cash per week, this cash will be used to help buy duck food.

Apart from buying and selling eggs, they also get results by selling ducks that are no longer productive, but in this contract, there is a problem because when they sell the ducks they hide the fact that the ducks are still productive. This is of course prohibited in Islam because it is part of *ghisy*.

In the practice of buying and selling transactions, "*ghisy* or *tadlis*" can be interpreted as trying to hide defects in goods and mixing good goods with bad ones. Both sellers and buyers can carry out this fraudulent or fraudulent practice. Therefore, *ghisy* according to

Islamic law is a transaction that is prohibited and does not receive blessings because it has a negative impact on one of the parties (Fauzi, 2017).

### **Profit Sharing Concept Perspective of DSN MUI Fatwa No/114/DSN-MUI/IX/2017**

Profit sharing is a system that includes the distribution of business results between investors and fund managers who share business results (Ifham, 2015). Profit sharing can be obtained through *musyarakah* and *mudharabah* agreements. According to the definition, *mudharabah* is a cooperative agreement between a capital owner and a capital manager in which a capital owner provides capital to an amil to be used to trade with that capital, with profits divided proportionally between the two in accordance with the terms of the contract. (Latif, 2022 )

Terminologically, *musyarakah* is unification, mixing or association. *Musyarakah* means partnership or partnership in English (Nurhasanah, 2023). The *syirkah* contract in the language means *al-ikhtilath* which means "mixed" or "mixing." Here, commingling means that one person's property is mixed with another person's property so that it cannot be distinguished. According to the definition of sharia, *syirkah* is a transaction between two or more people who agree to carry out a financial business to make a profit.

*Musyarakah* Funds are cooperation agreements between two or more entrepreneurs who contribute to each other's work in company management. Partners also provide each other with capital to participate in business activities (firmansyah, 2023). According to Imam Taqiyuddin Abi Bakr Ibn Muhammad Al-Husaini, *syirkah* is the determination of rights to one thing for two or more people in a clear way (Setiawan, 2013). Profit sharing is born from *mudharabah* and *musyarakah* contracts, but in this research the focus is on *syirkah* contracts.

Regulations regarding *syirkah* are regulated in the DSN MUI Fatwa No/114/DSN-MUI/IX/2017. The *syirkah* agreement according to the DSN MUI fatwa No/114/DSN-MUI/IX/2017, *syirkah* is a cooperation agreement between two or more parties for a business where each party contributes funds or business capital (*ra's al-mal*) with the provisions that Profits are shared proportionally or according to the agreed ratio, and losses are borne by each party proportionally (Veronica, 2018).

There are several types of *syirkah*, including *syirkah abdan/syirkah a'mal*, which is *syirkah* whose business capital is not in the form of assets but in the form of expertise or

work skills, including a commitment to fulfill *syirkah* obligations to other parties based on an agreement or proportionally. *Syirkah wujuh* is a *syirkah* whose business capital is not in the form of assets but in the form of reputation or good name of one or all of the *syirkah*, including a commitment to fulfill *syirkah* obligations to other parties based on an agreement or proportionally (Mas'adi, 2002). *Musyarakah* according to DSN MUI Fatwa No: 08/DSNMUI/IV/2000 concerning *Musyarakah* Financing is financing based on a cooperation agreement between two or more parties for a particular business, where each party contributes funds with the stipulation that the profits and risks will be shared. following the agreement (Annisa, 2024).

*Syirkah Muwafadhah* is an agreement between several people regarding finances and wealth, with the condition that each member has the same capital, and legal action rights over the same *syirkah* assets, and each member acts as a representative of other members. *Syirkah A'mal* is an agreement between two people to work together to do something. Then, they share their profits by setting terms that were agreed upon at the beginning of the agreement and to which both agree. An example of *A'mal syirkah* is cooperation between people who make food and people who sell the food. (Syafe'i, . 2001).

The conditions that make *syirkah* valid are as follows : 1) Both parties must have the skills to carry out transactions. This means that a person must have independent status, be of age, and be rational. Because the two parties are partners, it is appropriate for him to be his partner's representative in managing his assets and managing his business; 2) Clear and known *syirkah* capital; 3) When making a transaction, *syirkah* capital must already be available; 4) The minimum amount of profit obtained must be in accordance with the applicable totals (Mardani, 2012)

Things that cancel *syirkah* are: 1) One party cancels the contract even without the consent of the other party (resigns); 2) One of the parties loses the ability to carry out *tasharruf* (asset management skills) due to insanity or other reasons; 3) One of the parties dies, but if there are more than two members of the *syirkah* then the only person who dies is the one who dies; 4) One of the parties is given forgiveness for wasteful actions committed while the *syirkah* contract was in progress, or for other reasons; 5) One of the parties becomes

bankrupt, resulting in the loss of control over the assets that become shares in the *syirkah*; 6) *Syirkah* members' capital is lost before it is used in the name of the *syirkah*. (Haroen, 2007)

According to the explanation regulated in the Compilation of Sharia Economic Law in article 138 "Collaboration can be carried out between two or more parties who have the skills to carry out joint business" and article 141 explains that: 1) Each member of the *syirkah* represents other members to enter into contracts with third parties and/or accept work from third parties for the benefit of the *syirkah*; 2) Each member of the *syirkah* is responsible for the risks resulting from contracts entered into with third parties and/or accepting work from third parties for the benefit of the *syirkah*; 3) All *syirkah* members are responsible for risks resulting from contracts with third parties carried out by one of their members which are carried out with the approval of other *syirkah* members. (KHES, 2009)

The people in Hanna Plantation Village use the *syirkah abdan* contract, although they do not openly mention *syirkah abdan*, but judging from the concept, it is very close to *syirkah abdan*.

### **Profit Sharing Concept for Management of Hanna Plantation Village Fund Grants Perspective of DSN MUI Fatwa No/114/DSN-MUI/IX/2017**

Based on the previous discussion that there are several forms of *syirkah*, the management of Village fund grants, when viewed from the various forms of *syirkah* contained in the fatwa, is very close to *syirkah abdan*. The management of *syirkah abdan* must be in accordance with the general provisions of fatwa number 1 where it is said that "A *syirkah* contract is a cooperation agreement between two or more parties for a particular business where each party contributes funds/business capital (*ra's al-mal*) with the condition that profits divided according to the agreed ratio or proportionally, while losses are borne by the parties proportionally." In practice, in this farmer group, the rights and obligations within the farmer group do not comply with the rules of the fatwa, namely the general provisions of the fatwa where one member of the group is not responsible for his duties in looking after the laying ducks.

There are several provisions in the profit sharing ratio of a *syirkah* contract, namely the profit sharing system must be agreed upon and stated clearly in the contract, the profit sharing ratio may be in the form of a proportional or agreed ratio, the profit sharing ratio

must not use a percentage figure which results in a profit for only one party (Princess, 2022). In practice in the field, even though the profit sharing ratio has been agreed upon and stated in the initial agreement before starting the duck-rearing business, the distribution of profits is unequal because the distribution of profits from the sale of duck livestock should be partly paid to pay for electricity usage for duck rearing.

In the provisions of the eighth section of profits (*Al-ribh*) and losses (*Al-khasarah*) number 2, namely "All profits from the *syirkah* business must be distributed based on a proportional ratio or agreement-ratio, and there cannot be a certain amount of profit determined in advance which is determined only for a particular sharia." And number 5, namely "Losses from the *syirkah* business must be borne (become a burden) on the *syirkah* proportionally according to the portion of the business capital included." As well as the eighth provision number 6 "In *syirkah 'abdan* and *syirkah wujuh* it is mandatory to include the *syarik's* commitment to bear risks/losses in the same or different portions with a profit-sharing ratio in the form of an agreement-ratio."

The losses from the *syirkah* business should be borne by the group members. The practice in the community is that when duck egg income decreases, one of the members comes out and asks for a share of the results the following week because he has already paid cash that week. When one of the group members leaves or resigns, according to fiqh experts, the cooperation agreement has ended, so one of the group members who has resigned should not have any right to share in the profits from the sale of duck eggs. (Purnama s, 2021)

Based on the DSN MUI Fatwa No/114/DSN-MUI/IX/2017 in the seventh provision number 3, namely "*Syarik* in carrying out *syirkah* business, must not carry out acts which include *at-ta 'addi*, *at-taqshir*, and *mukhalafat asy-syuruth*. " *Syarik* violated one of these provisions, namely *mukhalafat ash-syuruth*, namely a cooperation agreement between people who work together in terms of capital and profits that have been mutually agreed upon.

Profit sharing in Hanna Plantation Village was carried out utilizing a verbal agreement based on the principle of trust, but because of this, one of the members of the farmer group made a defective promise and ignored the initial agreement regarding raising ducks. In this case, it is best to agree in writing as stated in Q.S Surah Al-Baqarah verse 282, which states that when carrying out activities, it is best to write down the things that have

been agreed upon and write them fairly so as not to harm the other party. From Abu Hurairah, Rasulullah saw. Said, "Indeed, Allah SWT says, I am the third party of two or more people who are in a union as long as one of them does not betray the other party." (HR. Abu Dawud no. 2936, in the book al-Buyu, and Hakim). ). This hadith explains that Allah loves his servants who uphold their mandate and do not betray them (ilmuislam.id, 2024).

The provisions explain that it is not permissible to carry out activities that should not be carried out (*at-ta 'addi*). The farmer group should not carry out transactions that are prohibited in Islam. Even though the DSN MUI Fatwa No/114/DSN-MUI/IX/2017 regulates *syirkah* for profit sharing, practices in the field are often different, based on interviews with several members of farmer groups, their ignorance of the DSN MUI Fatwa results in them not applying it to the transaction that activities. This shows that Islamic legal theory and Fatwa in practice in the field experience gaps. After understanding the fatwa that regulates profit sharing, the farmer group members began to understand and implement the DSN Fatwa regarding *syirkah*.

To avoid disputes and maintain harmony in neighbors, the members of the Kartini farmer group held a deliberation and so that this problem did not go to court, the members agreed to hand over the proceeds from the sale of duck eggs to one of the group members who had left by ignoring the agreement that had been agreed upon by each group members, this is explained in the Prophetic Hadith narrated by al-Tirmidhi from his grandfather 'Amr bin 'Auf alMuzani, and al-Hakim from his grandfather Katsir bin Abdillah bin'Amr bin'Auf r.a.: "Settlement of disputes through deliberation to reach a consensus may be carried out among Muslims unless it is forbidden to do what is halal or to make lawful what is haram and Muslims are bound by their conditions except conditions that prohibit what is halal or make lawful what is haram."

## CONCLUSION

The cooperation agreement carried out in the Kartini farmer group is the *syirkah* in an cooperation agreement. In practice, the determination of profit sharing in Hanna Plantation Village in the cooperation agreement in duck rearing, if seen from the provisions of the profit-sharing ratio, must follow what was agreed. However, the distribution turned out to be

inappropriate because part of the proceeds should have been paid to the host whose electricity was used to care for the ducks. In the provisions of profit (*Al-Ribh*) and loss (*Al-Khasarah*) for losses that should be borne jointly but one member of the group makes a defective promise. The profit sharing carried out is not following the fatwa because several activities violate or violate the provisions of the fatwa and those who receive the profit sharing should be members who are still members of the farmer group, profit sharing should also be obtained through halal management and not through sales with the concept *ghisy*.

## REFERENCES

- A'yuni, D. S. ., Fauziah, N. D. . ., & Purwanto, P. (2022). The Effect of Mudharabah, Musyarakah, Murabahah Finance on Return on Asset (ROA). *Majapahit Journal of Islamic Finance and Management*, 1(2), 139–150. <https://doi.org/10.31538/mjifm.v1i2.18>
- Annisa. (2024). Analisis Standar Syariah Terhadap Penerapan Kontrak Pembiayaan Musyarakah Dan Musyarakah Munaqisah Di Perbankan Syariah. *Iqtishaduna*. 15
- Achmad, M. F. ( 2010). *Dualisme Penelitian Hukum Normatif & Empiris*. Yogyakarta: Pustaka Pelajar
- Benuf, K. &. (2020). *Metodologi Penelitian Hukum sebagai Instrumen Mengurai Permasalahan Hukum Kontempore*. Gema Keadilan.
- Buana, M. A. W., ZA, M. A. S., Rijal, A., & Toha, M. (2024). Analisis Pembiayaan Take Over di KBSU. *Akademika*, 18(1).
- Buana, M. A. W., ZA, M. S., Rijal, A., Toha, M., & Aryanto, S. J. (2023). Strategi Entrepreneur KH Abdullah Mujib Hasan dalam Meningkatkan Value Santri. *Akademika*, 17(2).
- Chalid. T. (2022). Restrukturisasi Peternakan di Indonesia. *jurnal studi islam*, 30-42.
- Fauzi, A. S. ( 2017). Transaksi Jual-Beli Terlarang; Ghisy atau Tadlis Kualitas. *Jurnal of islamic law*, 148.
- Firmansyah, D. (2023). Analisis Penentuan Nisbah Bagi Hasil Pembiayaan Musyarakah Pada PT. *Jurnal Ilmiah Wahana Pendidikan*, 98.
- Haridah, H., Muslim, M. I. ., & Sulaiman, S. (2023). Profit Sharing Analysis on Mudharabah Savings to Increase Customer Interest in Microfinance. *Majapahit Journal of Islamic Finance and Management*, 3(1), 32–48. <https://doi.org/10.31538/mjifm.v3i1.31>
- Hendi Suhendi (2014) *Fiqh Muamalah*.. jakarta: PT Raja Grafindo
- Haroen, N. (2007). *Fiqh Muamalah*. Jakarta: Gaya Media Pratama.

- Ifham, A. (2015). *Bank Syariah*. Jakarta: Gramedia Pustaka Utama.
- Indonesia, D. A. (2010). *Alqur'an Al Karim dan Terjemahannya*. Semarang: PT.Karya Toha Putra.
- KHES. (2009). *Kompilasi Hukum Ekonomi Syariah*. Jakarta: Kencana.
- Latif, C. A. (2022 ). Pembiayaan Mudharabah Dan Pembiayaan Musyarakah Di Perbankan Syaria. *jurnal Ilmu Akuntansi dan Bisnis Syariah*, 10.
- Mardani. (2012). *fiqh ekonomi syariah*. jakarta: kencana.
- Mas'adi, G. A. (2002). *Fiqh Muamalah Kontekstual*. Jakarta: : PT Raja Gafindo Persada.
- Munawaroh, N., Istikomah, A. S., Husen, S., Afrilea, I., & Azhari L., A. (2023). Analysis of Mudharabah Financing on the Profitability of Bank Permata Syariah Surabaya. *Majapahit Journal of Islamic Finance and Management*, 2(2), 153–161. <https://doi.org/10.31538/mjifm.v2i2.26>
- Mustofa, I. (2016). *Fiqh Muamalah Kontemporer*. Depok: PT. Raja Gafindo Persada.
- Nurhasanah, S. (2023). Analisis Penerapan Pembiayaan Mudharabah dan Musyarakah Dengan Berbasis Margin Bagi Hasil. *jurnal iqtisaduna*, 322.
- Putri, N. D. (2022). Tinjauan Fatwa DSN-MUI NO 114/DSN-MUI/IX/2017 Tentang Akad Syirkah Terhadap Sistem Pola Akad Kerjasama Dan Implementasinya Pada Monetisasi Tiktok. *jurnal Sharia Economic Law*, hal 177.
- quran.nu.id*. (2024, 07 11). Retrieved 07 11, 2024, from al-ma'idah ayat 5: <https://quran.nu.or.id/al-ma'idah/5>
- Setiawan, D. (2013). Kerja Sama (Syirkah) Dalam Ekonomi Islam. *Jurnal Ekonomi*, 3.
- Suardi, I. (2019). *Metode Penelitian Sosial*. Yogyakarta: CV Adi Karya Mandiri.
- Suhendi, H. (2014). *Fiqh Muamalah*. (Jakarta: PT. Rajagrafindo Persada.
- Syafe'i, R. (. 2001). *Fiqh Muamalah*. Bandung: CV. Pustaka Setia.
- Thalib, C. (2022). Restrukturisasi Peternakan di Indonesia. *jurnal*, 42.
- Toha, M., & Rozikin, K. (2020). Implementasi Maqasid Al-Shari'ah Dalam Manajemen Strategis Syariah. *JES (Jurnal Ekonomi Syariah)*, 5(1). <https://doi.org/10.30736/jesa.v5i1.75>