

ABSTRAK

Pembagian Hasil Terhadap Akad Musyarakah dalam Perspektif Hukum Ekonomi Syariah (Studi Kasus Wisata Dermaga Pante Menye Kecamatan Bintang Kabupaten Aceh Tengah). Skripsi, Jurusan Hukum Ekonomi Syariah, Fakultas Syariah, Universitas Islam Negeri Sultanah Nahrasiyah Lhokseumawe, 2026. Penelitian ini dilatarbelakangi oleh adanya praktik kerja sama pengelolaan Wisata Dermaga Pante Menye yang menggunakan akad musyarakah antara pemilik modal dan pengelola. Dalam pelaksanaannya, sistem pembagian hasil dilakukan berdasarkan kesepakatan bersama sehingga perlu dikaji kesesuaiannya dengan prinsip-prinsip Hukum Ekonomi Syariah. Penelitian ini bertujuan untuk mengetahui praktik pembagian hasil dalam akad musyarakah pada Wisata Dermaga Pante Menye serta menganalisis kesesuaiannya dengan perspektif Hukum Ekonomi Syariah. Penelitian ini merupakan penelitian lapangan (*field research*) dengan pendekatan kualitatif deskriptif. Data primer diperoleh melalui observasi, wawancara dengan pemilik/pengelola dan karyawan, serta dokumentasi. Adapun data sekunder diperoleh dari berbagai literatur, buku, jurnal, dan dokumen yang berkaitan dengan akad musyarakah dan Hukum Ekonomi Syariah. Teknik analisis data dilakukan melalui reduksi data, penyajian data, dan penarikan kesimpulan. Hasil penelitian menunjukkan bahwa praktik pembagian hasil di Wisata Dermaga Pante Menye dilakukan melalui akad tertulis antara pemilik modal dan pengelola. Pembagian keuntungan menggunakan sistem *profit sharing* dengan nisbah 70% untuk pemilik modal dan 30% untuk pengelola, yang ditentukan berdasarkan kesepakatan bersama serta dilaksanakan secara rutin setiap bulan. Kerugian usaha ditanggung sesuai proporsi modal, sedangkan kerugian akibat kelalaian menjadi tanggung jawab pihak yang melakukan kelalaian. Dalam perspektif Hukum Ekonomi Syariah, praktik tersebut telah memenuhi rukun dan syarat akad musyarakah, serta menerapkan prinsip keadilan (*al-'adl*), kerelaan (*an-taradhin*), amanah, dan transparansi sebagaimana diatur dalam Kompilasi Hukum Ekonomi Syariah (KHES). Meskipun demikian, aspek administrasi dan pencatatan keuangan masih perlu ditingkatkan guna memperkuat transparansi dan akuntabilitas pengelolaan usaha.

Kata Kunci: *Pembagian Hasil, Akad Musyarakah, Hukum Ekonomi Syariah,*

ABSTRACT

Profit Sharing on Musyarakah Contract in the Perspective of Sharia Economic Law (Case Study of Pante Menye Pier Tourism, Bintang District, Central Aceh Regency). Thesis, Department of Sharia Economic Law, Faculty of Sharia, Sultanah Nahrasiyah State Islamic University Lhokseumawe, 2026. This research is motivated by the practice of cooperation in managing Pante Menye Pier Tourism which uses a musyarakah contract between the capital owner and the manager. In its implementation, the profit sharing system is carried out based on mutual agreement so that it is necessary to study its conformity with the principles of Sharia Economic Law. This study aims to determine the practice of profit sharing in the musyarakah contract at Pante Menye Pier Tourism and analyze its conformity with the perspective of Sharia Economic Law. This research is a field research with a descriptive qualitative approach. Primary data was obtained through observation, interviews with owners/managers and employees, and documentation. Secondary data was obtained from various literature, books, journals, and documents related to musyarakah contracts and Sharia Economic Law. Data analysis techniques were carried out through data reduction, data presentation, and conclusion drawing. The results of the study indicate that the profit sharing practice at the Pante Menye Pier Tourism is carried out through a written contract between the capital owner and the manager. The profit sharing system uses a profit sharing system with a ratio of 70% for the capital owner and 30% for the manager, which is determined based on mutual agreement and is implemented routinely every month. Business losses are borne according to the proportion of capital, while losses due to negligence are the responsibility of the negligent party. From the perspective of Sharia Economic Law, this practice has fulfilled the pillars and requirements of the musyarakah contract, and implemented the principles of justice (al-'adl), willingness (an-taradhin), trustworthiness, and transparency as stipulated in the Compilation of Sharia Economic Law (KHES). However, aspects of administration and financial recording still need to be improved to strengthen transparency and accountability in business management.

Keywords: “Profit Sharing, Musyarakah Contract, Sharia Economic Law,