ABSTRACT

Layl Nur Layliah. 2015. Thesis: "Implementation Of Contract Profit And Loss Sharing (PLS) In A Farming Community On The Muzara'ah System (Study In The Village Of Mentaras, District Shaman, Gresik)"

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Key Words : Profit and Loss Sharing (PLS), Muzara’ah

The implementation of Islamic Economics in “the system of profit-sharing”. there are three models in “the system of profit-sharing” the first is “profit and loss sharing (PLS), profit sharing & revenue sharing”. Theoretically, the practice of the model PLS in Agriculture and aquaculture sectors are “Muzara’ah”. The purpose of this research are; apprehending the implementation of PLS and agreement that utilized and finding the problems in the system of PLS that utilized by “the fish farmers in the Mentaras village”.

The researcher used descriptive qualitative aproach to describe the practice of “aquaculture business results” The subjects of this research were the owner of rice field and the worker of rice field. The instruments of collecting data were interview, observation, documentation and “Literature review”. There were three steps of analyzing the data: the reduction data, display data and conclusion drawing.

The result of the research showed that the implementation of “revenue-sharing” agreement among “the fish farmers in the Mentaras village” PLS contract used “ten gratuities model of” 10% for pendego and 90% for owner that calculated from net income, if they got loss, it will be borne by contributions of each and revenue-sharing agreement used “five gratuities model” of 5% for pendego and 95% for the owner that calculated from total sales. Both of them used the system of “muzara’ah” because fingerlings were provided by the owner. Revenue-haring will be carried out after the harvest finished. The most model that used in the aquaculture Mentaras village society was a model 5% due to minimize injustice for pendego.