

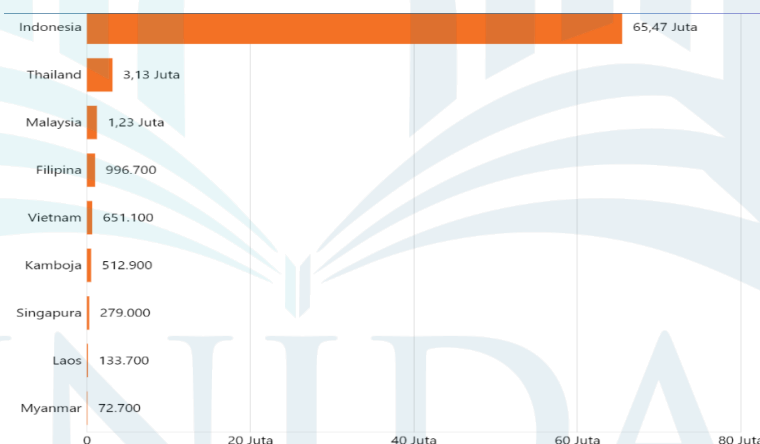
CHAPTER I

INTRODUCTION

1.1 Background of Study

Economic growth in Indonesia in 2023, based on Gross Domestic Product (GDP) at current prices, reached IDR 20,829.4 trillion, with GDP per capita amounting to IDR 75.0 million or USD 4,919.7. The growth rate was 5.05%, which is lower than the 5.31% growth recorded in 2022.¹ One of the contributors to economic growth in Indonesia post-COVID-19 is the presence of MSMEs (Micro, Small, and Medium Enterprises). In fact, according to 2021 data, Indonesia had the highest number of MSMEs in the ASEAN region, with the largest sectors being fashion, culinary, agribusiness, digital, and automotive.²

Figure 1 The Number of MSMEs in ASEAN.



Source: Katadata Media Network

The culinary sector is the second largest MSME sector after fashion. According to Databoks, the best-selling restaurant in Indonesia in

¹ Badan Pusat Statistik, Ekonomi Indonesia Triwulan IV-2023 Tumbuh 5,04 Persen (y-on-y) <https://www.bps.go.id/id/pressrelease/2024/02/05/2379/ekonomi-indonesia-triwulan-iv-2023-tumbuh-5-04-persen--y-on-y-.html> , Accessed on March, 7 2024. 21:24.

² Katadata Media Network, Indonesia Punya UMKM Terbanyak di ASEAN, Bagaimana Daya Saingnya? <https://databoks.katadata.co.id/datapublish/2022/10/11/indonesia-punya-umkm-terbanyak-di-asean-bagaimana-daya-saingnya> , Accessed on March, 7 2024. 21:43.

2021 was KFC, which sells chicken-based products.³ This indicates that fried chicken is a favorite food among Indonesians, which is why many MSMEs have been established to sell fried chicken products, providing livelihoods for thousands of workers and contributing to the movement of Indonesia's economy.⁴

In business operations, business entities are divided into individual business entities and group business entities. An individual business entity is a form of business owned by a single person, usually with limited capital, limited production quantity and variety, a small number of workers, and simple production tools and technology.⁵ On the other hand, group business entities are divided into two categories: legal entities and non-legal entities. Examples of legal entities include Limited Liability Companies (PT), Foundations, Cooperatives, Legal Associations, State-Owned Enterprises (BUMN), and Regional-Owned Enterprises (BUMD). Non-legal entities include Limited Partnerships (CV), Firms, and Civil Partnerships.⁶

Business actors directly face both profits and losses, and the fear of significant losses makes many people hesitant to start their own businesses. In the modern era, many businesses are conducted through partnerships, which not only minimize potential losses but also increase the potential profits for business operators. Collaboration in business is

³ Katadata Media Network, Daftar 10 Restoran Terlaris di Indonesia, <https://databoks.katadata.co.id/infografik/2023/03/24/daftar-10-restoran-terlaris-di-indonesia#:~:text=Pada%202021%20KFC%20menjadi%20restoran.Co%2C%20dan%20Kopi%20Janji%20Jiwa>. Accessed on March, 7 2024. 21.58.

⁴ CNBC Indonesia, Bisnis Ayam dalam Putaran Roda Ekonomi Indonesia, <https://www.cnbcindonesia.com/research/20240110091011-128-504360/bisnis-ayam-dalam-putaran-roda-ekonomi-indonesia>. Accessed on March 7 2024, 22.13 .

⁵ Nasrullah and Syahrullah, “Eksistensi Usaha Perseorangan Pasca Lahirnya UU Cipta Kerja”. *Jurnal Ilmu Sosial dan Pendidikan (JISIP)*, 2022. p.2487.

⁶ Nizam Zakka Arrizal and S. Sofyantoro, “Pemberdayaan Ekonomi Kreatif dan UMKM di Masa Pandemi Melalui Digitalisasi”, *Jurnal Birokrasi Pancasila : Jurnal Pemerintahan, Pembangunan dan Inovasi Daerah*, 2020. p.43.

commonly referred to as a partnership business, where two or more parties work together to achieve profits or specific goals.

In Indonesia, there are ten forms of MSME partnerships, according to Government Regulation Article 106 No. 7 of 2021 on the facilitation, protection, and empowerment of cooperatives and MSMEs. These include core plasma, subcontracting, franchising, general trade, distribution and agency, supply chain, as well as joint ventures.⁷ MSMEs play a significant role in the growth of Indonesia's economy, accounting for 99% of all business units. In 2023, there were around 66 million MSME business operators. MSMEs contributed 61% of Indonesia's Gross Domestic Product (GDP), equivalent to IDR 9,580 trillion, and employed about 117 million workers (97%) of the total workforce.⁸

A portion of the MSMEs that have been established are group businesses and partnerships, with franchising being a common example. The largest sector of MSMEs in the franchising business is the food and beverage industry, accounting for 47 percent.⁹ Well-known names like Es Teler 77, Quick Chicken, Kebab Baba Rafi, Jelly Potter, Teh Poci, and others that we frequently encounter around us support this fact. This also indicates that most of the food and beverages sold by MSMEs are halal.

One of the MSMEs that we have recently seen frequently is Ayam Geprek Sa'i, with more than 300 outlets spread across and outside Java. The Islamic name has its own appeal to customers. "Sa'i" comes from the Arabic word "sa'a" (سعى), which means effort. The management of Ayam Geprek Sa'i is based on sharia principles, as reflected in its vision and mission to establish a business based on Islamic principles, prioritizing Islamic brotherhood (ukhuwah Islamiyah) and being concerned with issues of da'wah, social matters, and education. Female workers at each

⁷ Government Regulation Article 106 No. 7 of 2021

⁸ UMKM Indonesia, <https://kadin.id/data-dan-statistik/umkm-indonesia/> Accessed on August, 9 2024, 05.21.

⁹ Kadin Indonesia, "UMKM Indonesia," <https://kadin.id/data-dan-statistik/umkm-indonesia/>. Accessed on August 11, 2024,

outlet wear sharia-compliant clothing and *hijabs*. The Islamic ambiance in the outlets is enhanced by the many Islamic quotes displayed on the walls.¹⁰

Ayam Geprek Sa'i, under PT. Ukhuwah Berkah Semesta, is a privately owned business that has expanded its reach through a partnership system in several of its branches, involving investors as capital owners and applying a profit-and-loss sharing system. In establishing branches with partners, the system used is similar to franchising; however, its implementation differs because there are no franchise fees or royalty fees, as commonly found in standard franchising. Instead, it uses a sharia-based profit-sharing system, with specific terms agreed upon between the investors and the management.¹¹

At the start of the agreement, partnership businesses generally discuss all matters related to the division of work and profits in a fair manner, reaching a mutual agreement. However, in practice, breaches of contract are often encountered in profit-sharing in partnership businesses. For example, in the case of Resto Bebek Madura Kaliurang, which eventually went out of business despite both parties fulfilling their duties according to the *mudharabah* contract. The lack of transparency and trust between them led to the failure of the partnership.¹²

Another case occurred at Angkringan CEO Ngaliyan, where both parties initially agreed and were satisfied with the agreed-upon profit-sharing ratio. However, as the business progressed, there was a shift in the ratio, which eventually rendered the *mudharabah* contract invalid according to Islamic law.¹³

¹⁰ M Irvandi Vani dan Nur Ajizah, "Pengaruh Religiusitas dan Lokasi Terhadap Minat Beli dan Keputusan Pembelian (Studi pada Rumah Makan Ayam Geprek Sa'i di Kecamatan Pandaan)", *Jurnal Mufakat*, Vol. 2 No. 1, 2023.

¹¹ Nur Hasanah Mushowirotnun, *Implementasi Konsep Triple Bottom Line pada Corporate Social Responsibility di Rumah Makan Cepat Saji Ayam Geprek Sa'i*, Skripsi Universitas Islam Indonesia, 2020

¹² Lentera Rahadinda Putri, *Penerapan Konsep Syirkah Mudharabah pada waralaba Bebek Madura Sambal Hitam Kaliurang*, Skripsi Universitas Islam Indonesia, 2021

¹³ Ahmad Isnan Kafil, *Analisis Hukum Islam Terhadap Praktik Bagi hasil dalam Perjanjian Waralaba (Studi Kasus Angkringan CEO Ngaliyan)*, Skripsi Universitas Islam Negeri Walisongo, 2021

A similar issue was found in the profit-sharing practice of a brackish water fish farming partnership in Kedung Peluk Village, Candi District, Sidoarjo Regency. Initially, both parties had agreed to a 50-50 split of the profits. However, in practice, one of the investors first took their portion of the harvest before splitting the remaining amount in half, which is not in accordance with Islamic commercial jurisprudence (*fiqh muamalah*).¹⁴

To address this issue, Islam offers explanations that can serve as guidelines for conducting partnership efforts effectively. In the principles of *fiqh muamalah*, the cooperation agreement between management and the business partner leans towards a *mudharabah* contract, where the partner, as the first party, provides a certain amount of capital. The two parties then jointly select a location according to management's guidelines, while the company entirely handles the management of the outlet. In profit and loss sharing, a shariah profit and loss sharing system is utilized.¹⁵

In this research, the researcher wants to set the limitation of discussion only on the partnership business conducted at Ayam Geprek Sa'i Yogyakarta, analyzing the partnership business model and the implementation of *syirkah mudharabah*. Therefore, the researcher aims to conduct an in-depth study of this issue in a thesis titled

“The Model of Partnership Business In The Perspective of Mudharabah Contract (Study at Ayam Geprek Sa'i Yogyakarta)”

1.2 Problem Formulation

1. How is the model of partnership business in the Ayam Geprek Sa'i outlet of PT. Ukhuwah Berkah Semesta?

¹⁴ Umi Nadiroh, *Tinjauan Hukum Islam Terhadap Sistem Bagi Hasil Dalam Praktik Kemitraan Budidaya Ikan Air Payau (Studi Kasus di Desa Kedung Peluk Kecamatan Candi Kabupaten Sidoarjo)*, Skripsi IAIN Kediri, 2023

¹⁵ Indah Maulida Sekar Ayu and Dewi Nurul Musjtari, “The Arrangement of rights and Obligations in The Implementation of Akad *syirkah* Mudharabah Ayam Geprek Sa'i in Yogyakarta”, *Jurnal MLS*, Vol. 2, No. 1, 2020

2. How is the model of partnership in the Ayam Geprek Sa'i outlet of PT. Ukhuwah Berkah Semesta implemented from the perspective of *mudharabah* contract?

1.3 Research Objectives

1. To analyze the model of the partnership in the Ayam Geprek Sa'i outlet of PT. Ukhuwah Berkah Semesta.
2. To examine the implementation of the partnership in the Ayam Geprek Sa'i outlet of PT. Ukhuwah Berkah Semesta from the perspective of shariah profit-sharing.

1.4 Research Significance

The results of this research are expected to provide the following benefits:

1. Academic Significance
 - a. This research is expected to broaden students' understanding, particularly regarding shariah profit-sharing.
 - b. To serve as a reference and learning material for researchers and other students to conduct deeper studies on shariah profit-sharing.
2. Practical Significance
 - a. The findings are hoped to be a reference or guideline for students in educating others about shariah profit-sharing.
 - b. For the community and partnership business institutions, it can serve as a guideline for implementing profit-sharing in Islamic partnerships.

1.5 Literature Review

Research by Muhammad Satria Hilmi, Kukuh Sudarmanto, et al., in 2023. This study uses a juridical-empirical method, and the findings indicate that the profit-sharing practices between the two parties do not comply with Islamic law. The collaboration is highly detrimental to the fishermen because, according to the agreement, the fishing costs should be borne 100% by the financier. However, the reality on the ground is that the fishermen sacrifice their time, effort, and resources while receiving a share that is not commensurate with their contributions, falling short of the

principles of justice. The similarity between the two studies is that they both discuss collaborative business agreements; however, this study uses laws related to profit-sharing in fisheries and connects them with sharia profit-sharing, while the researcher discusses profit-sharing in partnership businesses..¹⁶

Research by Budiman and Daharmi Astuti in 2020. This study employs a descriptive qualitative method, and the results indicate that in the practice of floating net cage collaboration between the cage owner and employees when reviewed from the principles, requirements, contracts, and profit-sharing system, it is categorized as *Syirkah Mudharabah*. The similarity between the two studies is that they both analyze partnership systems and profit-sharing; however, the difference lies in the objects of the research..¹⁷

Research by Binti Maidatus Sholihah in 2020. This study employs a qualitative method, and the results indicate that the profit-sharing applied in this collaboration is based on the *mudharabah* profit-sharing system, which uses a royalty fee structure. If the profit achieved meets the target of IDR 150,000,000.00, then the partner is required to pay the franchisor; if the target is not met, there is no need to pay the royalty fee to the franchisor. The similarity between the two studies is that they both discuss profit-sharing in the *mudharabah* system; however, in this study, the researcher focuses on a different object, namely Ayam Geprek Sa'i..¹⁸

Research by Lentera Rahadinda Putri in 2021. This study employs a qualitative research method. The results show that each party has fulfilled its role; however, due to the absence of a written agreement, this collaboration is prone to default, leading to losses and the closure of the restaurant before the contract expires. The similarity between the two

¹⁶ Muhammad Satria Hilmi, Kukuh Sudarmanto, dkk. "Analisis Hukum Islam Tentang Perjanjian Bagi Hasil Tangkapan Ikan", *Journal Yuridisch*, 2023, h. 60.

¹⁷ Budiman, Daharmi Astuti, "Tinjauan Fikih Muamalah Terhadap system Bagi Hasil Usaha Keramba jarring Apung Desa Merangin Kecamatan Kuok Kabupaten Kampar", *Jurnal Serambi* 2020, h. 51

¹⁸ Binti Maidatus Sholihah, *Analisis Bagi Hasil Bisnis Waralaba dalam Perspektif Islam (Studi Kasus Alfamart : CV. Ahsanah Mulya Blitar)*, UIN Sayyid Ali Rahmatullah, 2020.

studies is that they both discuss franchising and profit-sharing in accordance with sharia; however, this study uses legal analysis and muamalat jurisprudence, whereas the researcher only employs the perspective of muamalat jurisprudence.¹⁹

Research by Maulidia Fitria, in 2023, employs a descriptive qualitative method. The results indicate that the cooperation, particularly in profit-sharing practices, does not align with Syirkah *Mudharabah*, as the company's profits are calculable, while the farmer lacks transparency regarding the company's profits. Additionally, losses are disproportionately borne by the farmers. The similarity between the two studies is that they discuss profit-sharing collaboration agreements. However, the difference is that the model of collaboration examined in one study is the core-plasma partnership pattern, while the research being discussed focuses on profit-sharing partnerships.²⁰

Research by Agung Wahyu Putra in 2020. This study employs a qualitative approach. The results indicate that the agreement between both parties aligns with the principles, contracts, and profit-sharing in *mudharabah*. However, in practice, the profit-sharing does not match because the work portion assigned to the *mudharib* was increased without the *mudharib's* consent, as it was not accompanied by a change in the profit-sharing ratio. The similarity between the two studies is that they both discuss profit-sharing in partnership businesses; however, the researcher investigates a different subject, namely Ayam Geprek Sa'i²¹.

Research by Muhammad Dwi Mardiyanto, titled in 2021, uses a qualitative approach. The findings reveal discrepancies in profit-sharing that disadvantage both parties: if revenue exceeds targets, the franchisor benefits more; conversely, if the franchise incurs losses, the franchisor

¹⁹ Lentera Rahadinda Putri, *Penerapan Konsep Syirkah Mudharabah Pada Waralaba Resto Bebek Madura Sambal Hitam Kaliurang*, Universitas Islam Indonesia, 2021.

²⁰ Maulidia Fitria, *Tinjauan Fikih Muamalah Tentang Akad Kerjasama Bagi Hasil Pengelolaan Ternak Ayam (Studi Kasus di PT. Mitra Sinar Jaya dengan Pemilik Kandang di Kab. Kutai Timur Muara Bengalon)*, UIN Sultan Aji Muhammad Idris Samarinda, 2023

²¹ Agung Wahyu Putra, *Tinjauan Hukum Islam Terhadap Kerjasama pada Bisnis Waralaba Es Pisang Ijo Superr di Desa Balirejo Kecamatan Kebonsari Kabupaten Madiun*, Skripsi IAIN Ponorogo, 2020

does not share the burden. This reflects an unfair distribution of the profit-sharing ratio.²²

Research by Anisa Syafrina, in 2023, employs a qualitative method. The results indicate that in practice, the *mudharabah* agreements impose losses solely on the business operators, without balancing negligence or losses. Furthermore, PT. Investree does not provide clear information regarding the benefits and risks of the businesses to be financed. The similarity between the two studies is that they both discuss *mudharabah*. However, this research focuses on institutions for funding based on information technology, while the researcher examines business institutions.²³

Research by Siti Ria Kurniawati and Masyhudan Dardiri, in 2022, uses a qualitative method. The study shows that the profit-sharing practice aligns with the principles of *fiqh muamalah*, featuring a profit-sharing ratio of 60:40 between the capital owner and the caretaker. The similarity between the two studies is that they both discuss *mudharabah* profit-sharing. However, the difference is that this research focuses on profit-sharing in livestock farming, while the researcher examines profit-sharing in food-related micro, small, and medium enterprises (MSMEs).²⁴

Research by Umi Nadiroh, titled **Islamic Law Review on the Profit-Sharing System in Brackish Water Fish Cultivation Partnerships (Case Study in Kedung Peluk Village, Candi District, Sidoarjo Regency)**, conducted at IAIN Kediri in 2023, employs a qualitative method. The findings reveal that initially, both parties agreed that overall profits were intended to be shared; however, in practice, one investor reduced their share of the harvest first and then split the remainder into two equal parts, which is not permissible according to *fiqh muamalah*. The similarity

²² Muhammad Dwi Mardiyanto, *Tinjauan Hukum Islam Terhadap Sistem Bagi Hasil Waralaba Outlet Indomarco (Studi di Jalan Sultan Agung no. 19 Sepang Jaya dan Indomaret No. 33 SPBU Kecamatan Kedaton Kota Bandar Lampung)*, Skripsi UIN Raden Intan Lampung, 2021

²³ Anisa syafrina, "Analisis Akad Mudharabah dalam kemitraan Berbasis Syariah di PT. Investree Radhika Jaya", *Jurnal JRPS*, Unisba, 2023

²⁴ Siti Ria Kurniawati dan Masyhudan Dardiri, "Implementasi Akad Mudharabah Pada Gaduh Sapi", *Jurnal JIES*, Universitas Hasyim Asy'ari, 2022

between the two studies is that they both discuss profit-sharing from the perspective of *fiqh muamalah*, while the difference lies in the object of study, which is fish farming.²⁵

All previous studies utilized descriptive qualitative methods and addressed issues related to profit-sharing practices and their compliance with *mudharabah* agreements in various contexts, including franchise partnerships, financing, retail, and livestock cultivation. However, none have specifically examined profit-sharing practices in the partnership of Ayam Geprek Sa'i Yogyakarta. Therefore, the researcher chooses this unique subject to investigate the alignment of profit-sharing practices with *mudharabah* agreements from the perspective of *fiqh muamalah*.

1.6 Research Methodology

1.6.1 Type of Research

This study employs a qualitative research method. Qualitative research is defined as a method that collects and analyzes data in the form of words (spoken or written) and human actions. In this research, the investigator does not attempt to quantify or measure qualitative data, thus excluding numerical analysis.²⁶

Qualitative research is used to study the natural conditions of an object, as opposed to experimental conditions, with the researcher serving as the primary instrument. The researcher uses qualitative research because they want to analyze the partnership model in the research object. Data collection techniques are conducted through triangulation (combined methods), and data analysis is performed inductively. The results of qualitative research are derived from natural settings, often referred to as a naturalistic approach. Natural objects are those that remain unchanged by the researcher's

²⁵ Umi Nadiroh, *Tinjauan Hukum Islam Terhadap Sistem Bagi Hasil Dalam Praktik Kemitraan Budidaya Ikan Air Payau (Studi Kasus di Desa Kedung Peluk Kecamatan Candi Kabupaten Sidoarjo)*, Skripsi IAIN Kediri, 2023

²⁶ Afrizal, *Metode Penelitian Kualitatif*, (Jakarta: PT Raja Grafindo Persada, 2014), p. 13

manipulation, ensuring that conditions remain consistent before, during, and after the researcher engages with the object.²⁷

This research is categorized as field research, conducted in real-life situations. Field research aims to intensively study the background of current situations and social interactions among individuals, groups, institutions, and communities. The researcher uses field research because they want to directly observe how the partnership model operates in the research object.²⁸

This research is a case study, a method of in-depth and comprehensive investigation of a phenomenon, individual, group, or specific situation in a real context. This method is often used in various fields, such as social sciences, business, education, and health. The researcher employs the case study method because they want to explore what is happening with the research object, namely partnership practices that have many prior cases.²⁹

1.6.2 Research Object

This research is conducted at one of the subsidiaries of PT. Ukhuwah Berkah Semesta, specifically at the Hajj Chicken outlet located at Jl. Sorogenen No. 11B, Sorosutan, Umbulharjo, Yogyakarta City, Yogyakarta Special Region. The researcher chose this object because Ayam Geprek Sa'i has more than 300 stores in Indonesia, and the headquarters of Ayam Geprek Sa'i is located in Yogyakarta, also Ayam Geprek Sa'i and Hajj Chicken are under one license, which is PT. Ukhuwah Berkah Semesta.

1.6.3 Data Sources

a. Primary Data

²⁷ Sugiyono, *Memahami Penelitian Kualitatif*, Cet. VIII, (Bandung: Alfabeta, 2013), hal.2.

²⁸ Husaini Usman, *Metodologi Penelitian Sosial*, (Jakarta: Bumi Aksara, cetakan V, 2004), p.5.

²⁹ Suryana, "Metodologi Penelitian : Metodologi Penelitian Model Praktis Penelitian Kuantitatif Dan Kualitatif," *Universitas Pendidikan Indonesia*, 2012, 1-243, <https://doi.org/10.1007/s13398-014-0173-7.2>.

Primary data is collected directly during the research process. It is obtained through participant observations and structured interviews with informants, who provide the necessary information.³⁰ Primary data was collected through interviews with Mr. Andika Wahyu Ajie and Mr. Helan Nur Hudatama, the accountant at PT. Ukhuwah Berkah Semesta.

b. Secondary Data

Secondary data serves as supporting information for the research. This may include books, literature archives, or research documents such as photographs. The secondary data obtained for this study includes:

- 1) Documentation or archives from the central office of Ayam Geprek Sa'i.
- 2) Relevant books and journals discussing the *mudharabah* (PLS) system, including *Fiqh Al-Mu'amalat Al-Maliyah Al-Muqarin* and *Fiqh Al-Mu'amalat Dirasah Muqaranah*.
- 3) The official website of Ayam Geprek Sa'i.

1.6.4 Data Collection Techniques

Data collection for this research involves a combination of several techniques, including:

a. Observation

According to Arikunto, the observation method involves formulating attention to an object using all five senses.³¹ This includes systematically noting events, behaviors, observed objects, and other necessary aspects to support the research. Initially, general observation is conducted to gather as much information as possible, followed by focused observation to identify patterns and ongoing relationships.

³⁰ Koentjaraningrat, *Metode-Metode Penelitian Masyarakat*, (Jakarta: Gramedia Pustaka, 1993), p. 130.

³¹ Suharsimi Arikunto, *Prosedur Penelitian Suatu Pendekatan Praktik*, (Jakarta: Bina Aksara, 1985), p. 128

The researcher employs participant observation to capture complex interactions within a natural social background.³² Participant observation is a qualitative research method in which the researcher actively engages with the group or environment being studied, while simultaneously observing behaviors, interactions, and events in their natural context. This method is commonly used in fields like anthropology, sociology, and ethnography, where understanding the lived experiences, social dynamics, and cultural practices of a group is key.

This observation is carried out at the Hajj Chicken outlet under the license of PT. Ukhuwah Berkah Semesta. The researcher chose the participant observations to analyze the model of partnership business, and the characteristics of Ayam Geprek Sa'i's Store.

b. Interviews

Lincoln defines interviews as conversations with a specific purpose, conducted between two parties: the interviewer (questioner) and the interviewee (respondent). The researcher employs structured interviews, where the intent and purpose of the interview are to get the exact answer to ease data organization and processing.³³ In this study, interviews were conducted with Mr. Andika Wahyu Ajie and Mr. Helan Nur Hudatama, the accountant at PT. Ukhuwah Berkah Semesta.

c. Documentation

Documentation refers to records of past events. This can include written materials, images, or significant works by individuals. Documentation complements the use of observation

³² Suryana, "Metodologi Penelitian : Metodologi Penelitian Model Praktis Penelitian Kuantitatif Dan Kualitatif," *Universitas Pendidikan Indonesia*, 2012, 1-243, <https://doi.org/10.1007/s13398-014-0173-7.2>.

³³ Djunaidi Ghony et.al, *Metode Penelitian Kualitatif edisi Revisi*, (Yogyakarta: Ar-ruz Media, 2012), p. 176.

and interviews in qualitative research.³⁴ The documentation used in this research is as follows:

1. Draft Partnership Agreement of Ayam Geprek Sa'i
2. Government Regulation Article No. 7 of 2021 and No. 44 of 1997

1.6.5 Data Analysis Techniques

The data analysis technique used is descriptive. This involves data collection, data reduction, data presentation, and conclusion drawing.³⁵

a. Data Collection

Data obtained from the field, such as field notes, images, and documents, is reviewed, organized, and categorized. In this research, the researcher collected data from the interview with the accounting staff of Ayam Geprek Sa'i, the official website of Ayam Geprek Sa'i, also the Draft of Partnership Agreement of Ayam Geprek Sa'i.

b. Data Reduction

Data reduction is the process of selecting and focusing attention on the simplification, abstraction, and transformation of raw data emerging from written field notes. Data reduction continues throughout the qualitative-oriented project.

In simple terms, data reduction does not need to be interpreted as quantification. Qualitative data can be simplified and transformed in various ways through careful selection, summarization, or brief descriptions, and classifying them into broader patterns.

³⁴ Suryana, "Metodologi Penelitian : Metodologi Penelitian Model Praktis Penelitian Kuantitatif dan Kualitatif". Universitas Pendidikan Indonesia, 2012, 1-243, <https://doi.org/10.1007/s13398-014-0173-7.2>.

³⁵ Djunaidi Ghony et.al, *Metode Penelitian Kualitatif edisi Revisi*, (Yogyakarta: Ar-ruz Media, 2012), p. 180

In this research, data reduction was conducted by By sorting the answers from the sources and separating the unnecessary data, then processing the data needed for the research.

c. Data Presentation

Data presentation involves structuring a collection of information to facilitate conclusions and actions. This is done to provide an overall picture of the research results, organized systematically. In presenting data descriptively, the researcher will cite one or more sources with the assumption of agreement among those sources. In this research, the researcher presents the data through descriptive narrations, tables, and figures.

d. Conclusion Drawing

Conclusion drawing is the final step in data collection, where a qualitative analyst begins to seek meaning by noting regularities, patterns, explanations, potential configurations, cause-and-effect flows, and proportions.

In this research, the researcher reviews the data, connects the data with the research questions, also makes implications and recommendations³⁶

1.7 Systematics of Writing

CHAPTER I (INTRODUCTION)

This chapter includes the background of the problem, formulation of the problem, research objectives, research significance, previous studies, methodology, and the structure of the discussion used in the research.

CHAPTER II (THEORETICAL FRAMEWORK)

In this chapter, the researcher discusses important theories related to the research, focusing on theories regarding partnership businesses and profit-loss sharing.

CHAPTER III (DATA PRESENTATION)

³⁶ Huberman, *Analisis Data Kualitatif*, (Jakarta: Universitas Indonesia, 1992), p. 15-25

This chapter covers the profile of Ayam Geprek Sa'i, the implementation of profit-sharing within it, and the application of profit-sharing in the Ayam Geprek Sa'i partnership business from the perspective of Islamic profit-loss sharing theory.

CHAPTER IV (CONCLUSION)

In conclusion, the researcher presents the findings of the research regarding the research object and provides recommendations, both for the research object and for future researcher.

