

Profit-Sharing Practices of *Mappatungka* Cattle Farming in the Perspective of *Mudharabah* Contract: A Study in Karella Village, Bone Regency

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A B S T R A C T

This study examines the profit-sharing practice of *mappatungka* cattle farming developed in Karella Village, Bone Regency, from the perspective of the *mudharabah* contract. This practice represents a traditional form of cooperation between capital owners and cattle farmers that is predominantly conducted through oral agreements and grounded in mutual trust. The study aims to analyze the cooperation mechanism, the profit-sharing system, and its conformity with *mudharabah* principles and the concept of justice in Islamic economics. Employing a qualitative descriptive approach, data were collected through observation, in-depth interviews, and documentation involving actors engaged in *mappatungka* cooperation. The findings reveal that, substantively, the *mappatungka* practice reflects values of justice, mutual assistance, and profit-sharing based on mutual agreement. However, from a normative perspective, this practice has not fully complied with the formal requirements of a *mudharabah* contract, particularly regarding contractual clarity and agreement documentation. This study contributes to the discourse on Islamic economic law by highlighting the dynamic relationship between local economic practices and Sharia principles, while emphasizing the importance of strengthening legal-formal aspects without undermining the social values deeply embedded within the community.

1. Introduction

Economic cooperation constitutes a fundamental instrument in Islam for realizing justice, welfare, and equitable distribution of resources. Islam does not perceive economic activity merely as a means of fulfilling material needs, but also as a medium for reinforcing moral, social, and spiritual values. Accordingly, Islamic commercial transactions (*muamalah*) are directed toward avoiding exploitation, injustice, and inequality, while promoting principles of mutual assistance (*ta'āwun*) and collective welfare. One of the most prominent forms of economic cooperation in the discourse of Islamic jurisprudence (*fiqh muamalah*) is the *mudharabah* contract, which involves a partnership between a capital provider (*shāhib al-māl*) and an entrepreneur or manager (*mudhārib*) based on a profit-sharing arrangement agreed upon by both parties.

In rural communities, particularly in agrarian and livestock-based areas, *mudharabah* contracts are often not practiced in the formal manner described in classical *fiqh* literature or contemporary Islamic economic regulations. Instead, communities tend to develop locally rooted forms of cooperation based on custom, tradition, and trust that are transmitted across generations. These practices emerge as adaptive responses to limited access to capital, restricted economic opportunities, and the need for mutual support among community members. One such practice is *mappatungka* cattle farming, a traditional profit-sharing arrangement in cattle husbandry that has developed in Karella Village, Bone Regency.

Mappatungka cattle farming represents a cooperative relationship between cattle owners as capital providers and farmers as livestock managers. This cooperation is conducted orally, without written contracts, and is grounded in kinship ties and mutual trust. The profit-sharing system is determined through initial agreement and long-established customary practices, such as sharing profits from cattle sales or dividing offspring over a specified period. On the one hand, this practice is considered effective in enabling small-scale farmers to access productive capital and improve their economic welfare. On the other hand, the absence of written agreements and clear technical provisions may generate legal uncertainty and raise concerns regarding its conformity with the principles governing Islamic contracts.

This phenomenon raises an important issue in the study of Islamic economic law, namely the extent to which local economic practices such as *mappatungka* cattle farming can be understood and evaluated within the framework of the *mudharabah* contract. This issue does not merely concern the normative validity of the contract, but also encompasses broader dimensions of justice, risk-sharing, and the allocation of responsibilities between the parties. In *fiqh muamalah*, justice in a *mudharabah* contract is not assessed solely on the basis of mutual consent, but also on the clarity of contractual terms, proportionality in profit distribution, and the clear determination of liability for losses. Therefore, examining local practices of this kind is essential for understanding the dynamic interaction between Sharia norms and social realities.

Previous studies indicate that many profit-sharing practices in Indonesia's agricultural and livestock sectors resemble *mudharabah* or *musyarakah* arrangements, yet do not fully comply with the normative requirements of *fiqh muamalah*. These studies commonly highlight issues such as informal contractual arrangements, the predominance of oral agreements, and the strong influence of local customs and cultural norms. Nevertheless, several scholars also

emphasize that such practices embody substantive justice, as they are grounded in mutual consent, customary acceptance, and interpersonal trust. This situation reveals a gap between normative justice as articulated in Islamic jurisprudence and sociological justice as experienced in everyday economic practices.

Despite this growing body of literature, studies that specifically examine *mappatungka* cattle farming through an in-depth analysis of cooperation mechanisms, profit-sharing systems, and their evaluation from a *mudharabah* perspective remain limited. Most existing research tends to focus on descriptive accounts of local practices without systematically linking them to the principles of *fiqh muamalah*. Moreover, discussions of justice within *mudharabah* contracts are often presented in general terms, without a clear distinction between justice as perceived by practitioners and justice as defined by normative Sharia standards. This gap constitutes the primary research problem addressed in this study.

Based on this background, the present study aims to analyze the profit-sharing practice of *mappatungka* cattle farming in Karella Village, Bone Regency, from the perspective of the *mudharabah* contract. Specifically, the study focuses on three main aspects. First, it examines the mechanism of cooperation in *mappatungka* cattle farming, including the contractual process, capital provision, management, and profit distribution. Second, it analyzes the profit-sharing system and the allocation of profits and risks between capital owners and livestock managers. Third, it evaluates the conformity of this practice with the principles of *mudharabah* and the concept of justice in Islamic economics.

This study holds both theoretical and practical significance. Theoretically, it contributes to the development of Islamic economic law by offering an analysis of a living local economic practice while testing the flexibility and relevance of the *mudharabah* concept within a specific socio-cultural context. Practically, the findings are expected to serve as a reference for community members, religious leaders, and policymakers in developing Sharia-compliant economic cooperation models that are not only normatively sound but also contextually grounded and practically applicable at the local level.

Accordingly, this study does not seek to negate the *mappatungka* cattle farming practice that has become deeply embedded in the community's way of life. Rather, it aims to provide a critical and constructive understanding that enables this practice to be strengthened in accordance with Sharia principles without diminishing the social and cultural values that have long been upheld and practiced across generations.

2. Method

This study employs a qualitative approach with a descriptive-analytical research design, aiming to achieve an in-depth understanding of the *mappatungka* cattle profit-sharing practice and to assess it from the perspective of the *mudharabah* contract. This approach is considered appropriate because the study focuses on exploring meanings, processes, and the dynamics of economic cooperation embedded in the social context of the community, rather than on quantitative measurement.

The research was conducted in Karella Village, Bone Regency, selected on the grounds that it is one of the areas where the *mappatungka* cattle farming system is actively practiced and has been preserved across generations. The research subjects consisted of capital owners (cattle

owners), livestock managers (farmers), and community figures who possess a comprehensive understanding of the practice. Informants were selected using purposive sampling, based on their direct involvement and experiential knowledge of *mappatungka* cooperation.

Data were collected through three primary techniques. First, observation was conducted to directly examine the implementation of cattle farming cooperation and the patterns of interaction among the parties involved. Second, in-depth interviews were carried out with key informants to obtain detailed information regarding contractual mechanisms, profit-sharing systems, risk allocation, and perceptions of justice within the practice. Third, documentation was employed in the form of field notes and relevant written sources related to the object of the study.

Data analysis was conducted interactively through the stages of data reduction, data display, and conclusion drawing. The empirical data were analyzed by relating them to the concept of the *mudharabah* contract and the principles of justice in Islamic economic law. To ensure data validity, this study applied source and technique triangulation by comparing findings from observations, interviews, and documentation, as well as cross-checking information provided by different informants.

Through this methodological framework, the study is expected to provide an accurate empirical description as well as a comprehensive normative analysis of the *mappatungka* cattle farming practice from the perspective of the *mudharabah* contract.

3. Results and Discussion

3.1. Overview of the *Mappatungka* Cattle-Sharing Practice in Karella Village

The findings of this study indicate that *mappatungka* cattle sharing is a long-standing livestock cooperation practice that has become an integral part of the local economic system in Karella Village, Bone Regency. This practice has emerged and developed as a response to the socio-economic conditions of rural communities, particularly the limited access to business capital in the livestock sector. In this context, *mappatungka* cattle sharing functions as an alternative economic mechanism that enables a more equitable distribution of resources through mutually beneficial cooperation.

In general, the *mappatungka* practice involves two main parties: the cattle owner as the provider of capital and the farmer as the livestock manager. Cattle owners typically come from community members who possess livestock assets but lack sufficient time, labor, or expertise to manage the cattle directly. Meanwhile, farmers are individuals who have the skills and experience in livestock management but face capital constraints that prevent them from owning cattle independently. This condition encourages cooperation based on shared needs and interests, which is then institutionalized in the *mappatungka* practice.

The cooperative relationship in *mappatungka* cattle sharing is built upon trust, social ties, and customary practices deeply rooted in the community's way of life. Trust serves as the primary element that allows cooperation to operate without strict supervision mechanisms and without written contracts. Kinship relations, social proximity, and personal reputation play a significant role in maintaining the continuity of this cooperation. Accordingly, *mappatungka* cattle sharing is not merely an economic activity but also encompasses strong social and cultural dimensions.

In practice, *mappatungka* cattle sharing is not preceded by a written agreement but is conducted through an oral contract informally agreed upon by the parties. Despite its simplicity, this oral agreement is generally well understood and adhered to based on collectively accepted customary norms. The rights and obligations of each party, including responsibilities for livestock maintenance and profit-sharing arrangements, are commonly recognized and rarely contested. This indicates that the sustainability of the cooperation is supported not only by economic rationality but also by social capital in the form of customary norms, moral responsibility, and social commitment.

Thus, *mappatungka* cattle sharing can be understood as an adaptive and contextual local economic practice. It reflects the capacity of the Karella Village community to construct cooperative systems that align with their social and economic conditions, while also demonstrating an integration of economic, social, and cultural values within rural community life.

3.2. Mechanisms of Cooperation and Business Management

The *mappatungka* cattle-sharing arrangement involves two principal parties: the cattle owner as the capital provider and the farmer as the business manager. The cattle owner entrusts the livestock to the farmer to be raised and developed over a certain period based on an initial agreement. In this cooperation, the cattle owner does not provide a fixed wage to the farmer but instead expects returns derived from the development of the livestock through a profit-sharing system. This pattern indicates that the relationship does not constitute an employment contract (*ijarah*), but rather a partnership based on profit sharing, which in Islamic economic literature is recognized as a core characteristic of profit-and-loss sharing contracts (Ascarya & Rahmawati, 2018; Rosly & Zaini, 2017).

The farmer, as the manager, bears full responsibility for all livestock maintenance activities, including feed provision, stable management, and animal health care. The farmer is also responsible for ensuring that the cattle grow properly and are ready for sale or breeding in accordance with the agreement. In practice, maintenance costs are generally borne by the farmer, although in certain situations the cattle owner may provide assistance in cases of urgent need. This distribution of responsibilities reflects the principle of *amanah* (trustworthiness) in *mudharabah* contracts, whereby the manager is responsible for operational matters, as articulated in classical *fiqh* literature (Ibn Qudāmah, 1997; Al-Kāsānī, 1986).

The cattle owner, on the other hand, acts as the capital provider in the form of livestock assets and is not directly involved in daily management. The owner's involvement is usually limited to informal monitoring and strategic decision-making, such as determining the timing of cattle sales or profit distribution. The relationship between the cattle owner and the farmer is largely based on trust and personal communication rather than formal supervisory mechanisms. This condition illustrates the strong role of social capital in sustaining *mappatungka* cooperation, aligning with the view of Azid et al. (2019) that Islamic economic relations cannot be separated from moral and social dimensions.

From the perspective of *fiqh mu'āmalāt*, this cooperation mechanism substantively resembles a *mudharabah* contract, in which capital is provided by one party (*shāhib al-māl*) and business management is conducted by another (*mudhārib*). In *mudharabah*, profits are shared according to a mutually agreed ratio, while losses are borne by the capital owner as long as

they are not caused by negligence on the part of the manager (Wahbah al-Zuhayli, 2011). These fundamental principles are generally reflected in the *mappatungka* practice, particularly in the allocation of roles and responsibilities between the parties.

Nevertheless, significant differences exist between *mappatungka* cattle sharing and the normative standards of *mudharabah* contracts. These differences primarily concern the formality of the contract and the clarity of contractual terms. In *mappatungka* practice, cooperation agreements are not documented in writing and do not explicitly specify the contract duration, profit-sharing ratios, or dispute resolution mechanisms in the event of disagreement. In contrast, clarity of contractual elements is a crucial requirement to avoid *gharar* (uncertainty) and to ensure contractual justice (Al-Kāsānī, 1986; Kasri & Kassim, 2021).

The absence of formal clarity indicates a gap between empirical practice and the normative provisions of *mudharabah* in *fiqh mu'āmalāt*. However, this gap does not automatically negate the social validity of *mappatungka* cattle sharing. Instead, it highlights the community's flexibility in adapting economic cooperation principles to local social and cultural contexts, as emphasized by Auda (2008) through the *maqāsid al-sharī'ah* approach. Accordingly, *mappatungka* cattle sharing may be understood as a form of local economic praxis that requires normative reinforcement to better align with *mudharabah* principles, without undermining the social and customary characteristics that have long been embedded in the community.

3.3. Profit-Sharing System in the *Mappatungka* Cattle-Sharing Practice

The profit-sharing system in *mappatungka* cattle sharing constitutes a central element that determines the sustainability of cooperation between cattle owners and farmers. This system is not standardized but varies depending on the type of cattle managed and the customary practices prevailing in Karella Village. Such flexibility demonstrates the community's capacity to adapt cooperative mechanisms to the specific characteristics of livestock enterprises, a pattern also observed in various customary-based agrarian partnerships in Muslim rural societies (Azid et al., 2019; Haneef & Smolo, 2020).

In the management of male cattle, profit sharing is generally conducted after the cattle are sold. Under this mechanism, the cattle owner first recovers the initial capital in the form of the cattle's value at the time it was entrusted to the farmer. Once the capital has been returned, the remaining proceeds from the sale are regarded as profit and are subsequently shared between the cattle owner and the farmer based on an informally understood agreement established at the outset of the cooperation. Substantively, this pattern of capital recovery followed by profit distribution aligns with the fundamental concept of *mudharabah*, in which capital must be preserved and profits are shared only after the realization of business outcomes (Ibn Qudāmah, 1997; Wahbah al-Zuhayli, 2011).

By contrast, in the management of female cattle, the profit-sharing system is not based on direct sales but on the distribution of offspring. In common practice, the first calf becomes the farmer's entitlement as compensation for management and care, while subsequent calves belong to the cattle owner. This arrangement is considered practical, as it enables both parties to benefit without waiting for a sales transaction. In *fiqh mu'āmalāt* literature, the distribution of benefits in the form of tangible outcomes (*al-natījah*) is recognized as an adaptive form of

result-based contracts, provided that it does not violate the principles of justice and mutual consent (*tarāḍī*) between the parties (Al-Kāsānī, 1986; Auda, 2008).

Actors involved in *mappatungka* cattle sharing generally perceive this profit-sharing system as fair and proportional. Farmers feel that they receive appropriate compensation for the labor, time, and costs incurred during the maintenance period, while cattle owners continue to benefit from their assets without being directly involved in daily management. This perception of fairness reflects what contemporary Islamic economics refers to as perceived fairness, namely justice assessed through the satisfaction and social acceptance of contracting parties (Kasri & Kassim, 2021; Rosly & Zaini, 2017).

However, when examined from the perspective of *mudharabah* contracts in *fiqh mu'āmalāt*, the profit-sharing system in *mappatungka* cattle sharing exhibits normative shortcomings. In *mudharabah*, profit distribution should be determined through a clearly specified ratio (*nisbah*) agreed upon at the inception of the contract, whether in percentage or proportional terms. This requirement aims to prevent uncertainty (*gharar*) and potential disputes in the future (Al-Kāsānī, 1986; AAOIFI, 2017). In *mappatungka* practice, profit ratios are not explicitly formulated but are instead left to customary norms and shared social understanding.

The absence of explicit profit-sharing ratios may generate legal uncertainty, even though it rarely triggers open conflict in practice. Strong social norms, kinship ties, and mutual trust function as informal control mechanisms that substitute for formal contractual regulation. This phenomenon reinforces findings that customary-based economic practices often rely on social capital as a substitute for formal contractual governance (Azid et al., 2019; Haneef & Smolo, 2020). Thus, while the *mappatungka* profit-sharing system reflects sociological justice, it has not fully met the standards of normative justice required in *mudharabah* contracts. This finding underscores the need to strengthen clarity in profit distribution without undermining the flexibility and social values embedded in local practice.

3.4. Risk Allocation and Responsibility for Losses

The findings indicate that risk allocation and responsibility for losses in *mappatungka* cattle sharing are not formally articulated but are implemented flexibly based on unwritten agreements and customary practices prevailing in Karella Village. This pattern reflects a cooperative relationship that heavily relies on trust and social norms. The parties generally recognize that cattle farming entails relatively high risks arising from natural factors, environmental conditions, and animal health issues, and such risks are therefore understood as inherent to the dynamics of joint enterprise (Azid et al., 2019; Haneef & Smolo, 2020).

When losses occur due to natural factors—such as disasters, extreme weather, or unpredictable livestock diseases—these losses are commonly regarded as shared risks. In such circumstances, cattle owners as capital providers do not demand compensation from farmers, and losses are accepted as business consequences. This attitude reflects a collective understanding that losses occurring beyond the manager's control cannot be imposed unilaterally. Such practice is consistent with the *fiqh* principle that risks arising without fault do not generate liability for compensation, encapsulated in the maxim *al-kharāj bi al-ḍamān* (Al-Kāsānī, 1986; Ibn Qudāmah, 1997).

Conversely, when losses result from managerial negligence—such as inadequate attention to animal health, delayed feeding, or neglect of stable maintenance—the farmer may be held accountable. However, accountability typically takes moral and social forms, including diminished trust or termination of cooperation, rather than material compensation claims. This approach is largely driven by strong social bonds and the desire to preserve communal harmony. From the perspective of Islamic legal sociology, such social sanctions function as effective behavioral control mechanisms within customary-based communities (Auda, 2008; Kasri & Kassim, 2021).

Within the framework of *mudharabah*, the fundamental principle stipulates that business losses are borne by the capital owner (*shāhib al-māl*), provided that such losses are not caused by negligence, misconduct, or deviation by the manager (*mudhārib*). The manager bears losses only in the form of expended effort and time. This principle is firmly established in classical *fiqh* literature and contemporary Islamic financial standards as a means of safeguarding justice and preventing exploitation of the manager (Wahbah al-Zuhayli, 2011; AAOIFI, 2017). When related to *mappatungka* practice, the prevailing risk-sharing arrangement substantively demonstrates conformity with *mudharabah* principles.

Nevertheless, *mappatungka* cattle sharing has yet to explicitly define the boundaries of negligence and mechanisms of liability. This lack of clarity may potentially lead to divergent interpretations in the event of conflict, although conflicts rarely arise in practice due to strong customary norms and trust. This condition illustrates the divergence between sociological justice as perceived by the actors and normative justice as regulated in *fiqh mu‘āmalāt*, a phenomenon also noted in studies of community-based Islamic economic practices (Rosly & Zaini, 2017; Haneef & Smolo, 2020).

Therefore, strengthening sharia understanding is essential to provide clearer guidance on risk allocation and loss responsibility in *mappatungka* cattle sharing. Such reinforcement need not take the form of complex formal contracts but may be achieved through simple agreements that clarify types of risks, thresholds of negligence, and forms of accountability. In this way, local practices can maintain their flexibility and social values while simultaneously attaining stronger sharia legitimacy and greater legal certainty, in line with an integrative approach between customary norms and *maqāṣid al-sharī‘ah* (Auda, 2008).

3.5. Justice from the Perspective of the *Mudharabah* Contract

Justice constitutes a fundamental principle in Islamic economic law and simultaneously represents a primary objective (*maqṣad*) of all *mu‘āmalāt* contracts, including *mudharabah*. In classical *fiqh*, justice is not understood narrowly as equality of outcomes, but rather as the integration of a valid contractual process, clarity of agreement, balance of rights and obligations, and protection against potential injustice. Accordingly, a contract is deemed just not merely because it generates economic benefits, but because it operates within a legal and ethical framework that ensures the realization of *maṣlaḥah* for all parties involved (Al-Kāsānī, 1986).

Within the framework of *mudharabah*, classical jurists emphasize that this contract is founded upon the principles of *amānah* (trust) and *ta‘āwun* (cooperation). Ibn Qudāmah, in *al-Mughnī*, explains that the relationship between the *shāhib al-māl* and the *mudhārib* is inherently trust-based; therefore, clarity of contractual terms is a crucial instrument for safeguarding

justice and preventing disputes. Ambiguity regarding profit distribution, contract duration, or risk responsibility may undermine the principle of trust and open the door to conflict, which ultimately contradicts the objectives of the Shari'ah itself.

In the *mappatungka* cattle-sharing practice, justice initially manifests in the form of sociological justice—namely, justice that is perceived, acknowledged, and accepted by the contracting parties based on mutual consent (*tarāḍī*) and customary norms. Both cattle owners and farmers generally do not perceive themselves as disadvantaged; instead, they view the cooperation as a mutually beneficial form of mutual assistance. This type of justice is deeply rooted in rural social values, where economic relations are not driven solely by formal contracts, but also by collective ethics and interpersonal trust.

This notion of mutual consent aligns with the *fiqh* maxim *al-riḍā sayyid al-aḥkām* (mutual consent constitutes the principal foundation of contracts). From the perspective of *maqāṣid al-shari'ah*, al-Shāṭibī, in *al-Muwāfaqāt*, asserts that *maṣlahah* in *mu'āmalāt* is achieved when a practice is socially accepted and does not generate tangible harm to the parties involved. The long-term sustainability of *mappatungka* cattle sharing demonstrates that this cooperation fulfills practical *maṣlahah*, particularly in expanding access to capital and creating economic opportunities for communities with limited resources.

Nevertheless, *fiqh mu'āmalāt* does not confine justice solely to subjective or sociological recognition. Normative justice requires contractual clarity (*wuḍūḥ al-'aqd*) and legal certainty (*qaṭ'iyyat al-aḥkām*). Al-Kāsānī, in *Badā'i' al-Ṣanā'i'*, emphasizes that in *mudharabah*, profit sharing must be determined through a clear and predefined ratio (*nisbah*) known from the inception of the contract. Profits must not be defined ambiguously or left entirely to custom, as such uncertainty entails *gharar*, which may undermine contractual justice.

From this perspective, *mappatungka* cattle sharing still exhibits normative shortcomings. The absence of explicitly defined profit ratios and the lack of a clearly specified contract duration indicate that the standards of normative justice articulated in classical *fiqh* have not been fully satisfied. Wahbah al-Zuhaylī, in *al-Fiqh al-Islāmī wa Adillatuh*, affirms that although oral contracts remain valid under Islamic law, clarity of contractual elements is essential to uphold justice and prevent future disputes. Thus, the absence of formal clarity does not automatically invalidate the contract, but it weakens its normative dimension of justice.

Another aspect of normative justice concerns contract documentation. Classical *fiqh* does not explicitly require written documentation for *mudharabah* contracts. However, the Qur'ān, in Q. al-Baqarah (2):282, explicitly encourages the documentation of debt transactions as a means of legal protection. Many contemporary scholars interpret this verse as a general principle of prudence in *mu'āmalāt*, particularly in increasingly complex social contexts. Yusuf al-Qaradawi argues that contract documentation in modern contexts constitutes part of *taḥqīq al-'adl* (the realization of justice), rather than a sign of distrust or a negation of *amānah*.

Contemporary Islamic economic studies further underscore the importance of contractual clarity in profit-and-loss sharing arrangements. Research by Azid et al. (2019) and Kasri and Kassim (2021) demonstrates that ambiguity in profit ratios and risk allocation is a key factor contributing to the fragility of *mudharabah* contracts in modern practice. These

findings reinforce the argument that sociological justice, while significant, must be supported by normative justice to ensure contractual sustainability and legal certainty.

In the context of *mappatungka* cattle sharing, the distinction between sociological justice and normative justice emerges as a critical finding. Sociological justice is reflected in the low incidence of conflict, strong trust relations, and the achievement of economic *maṣlahah*. Conversely, normative justice still requires reinforcement in terms of contractual clarity, certainty of profit-sharing ratios, and documentation of agreements. This distinction aligns with Jasser Auda's view that the evaluation of contemporary *mu'āmalāt* practices must account for social context without neglecting the normative objectives of the Shari'ah.

Therefore, strengthening normative justice in *mappatungka* cattle sharing should be pursued through a gradual and contextual approach rather than a rigid legalistic framework. This approach is consistent with the *fiqh* maxim *al-'ādah muḥakkamah* (custom is legally authoritative), provided that it does not contradict fundamental Shari'ah principles. Such reinforcement may take the form of simple agreements outlining profit-sharing ratios, thresholds of negligence, and dispute resolution mechanisms, without eliminating the oral character and social values that are deeply embedded in the practice.

By integrating classical *fiqh* principles with contemporary Islamic economic thought, *mappatungka* cattle sharing holds the potential to evolve into a model of local economic cooperation that is socially just while simultaneously normatively sound within the *mudharabah* framework. This model is not only relevant to rural economic development but also contributes conceptually to the enrichment of contemporary *fiqh mu'āmalāt* discourse, particularly in bridging customary practices with the demands of Shari'ah-based justice.

3.6. Normative and Social Implications of Custom-Based Local Economic Practices

The findings of this study indicate that local economic practices such as *mappatungka* cattle sharing exhibit a high degree of flexibility in responding to the real needs of rural communities. This flexibility is reflected in the ability of the practice to bring together the interests of capital owners and business operators without relying on complex contractual mechanisms, while still maintaining long-term sustainability. This condition underscores that custom-based economic practices are not inherently in opposition to Islamic legal principles; rather, they often serve as effective mediums for the actualization of core Shari'ah values such as justice, *maṣlahah* (public benefit), and mutual assistance (*ta'āwun*).

From the perspective of *fiqh mu'āmalāt*, these findings reinforce the view that Shari'ah possesses an adaptive character toward social contexts. The legal maxim *al-'ādah muḥakkamah* affirms that custom may serve as a source of legal consideration so long as it does not contradict fundamental Shari'ah principles. In this regard, *mappatungka* cattle sharing can be understood as a local adaptation of *mudharabah* principles that emerges from the socio-economic needs of the community. Such an approach aligns with the thought of al-Shāṭibī, who emphasized that Islamic law ultimately aims to preserve human welfare within continuously evolving social realities.

Nevertheless, social flexibility does not imply that local economic practices are exempt from the need for normative reinforcement. The study reveals a gap between the sociological justice perceived by the actors and the normative justice formulated in classical *fiqh*. In the *mappatungka* practice, the absence of clearly defined profit-sharing ratios, contract duration,

and dispute resolution mechanisms potentially gives rise to legal uncertainty, even though such uncertainty rarely manifests as open conflict in everyday practice. From a *fiqh* perspective, this condition contains elements of *gharar* that should be minimized in order to safeguard contractual justice (Al-Kāsānī, 1986; Ibn Qudāmah, 1997).

The normative implication of this finding is the necessity of strengthening contractual arrangements in a proportional and contextual manner rather than through rigid formalization. Such reinforcement may take the form of simplified agreements, for instance, clarifying oral contracts through basic written notes specifying profit-sharing ratios, boundaries of risk responsibility, and the duration of cooperation. This approach is consistent with the view of Yusuf al-Qaradawi, who argues that contract documentation in contemporary contexts functions as an instrument for protecting justice rather than as a negation of trust (*amānah*) and mutual confidence.

From a social standpoint, simple normative reinforcement may, in fact, enhance the sustainability of *mappatungka* cattle sharing. Greater contractual clarity can prevent latent conflicts and strengthen intergenerational trust, particularly as cooperative relationships increasingly extend beyond close kinship ties. Contemporary Islamic economic studies demonstrate that the sustainability of profit-and-loss sharing contracts is largely determined by a balance between social trust and legal certainty (Kasri & Kassim, 2021; Azid et al., 2019).

Theoretically, these findings contribute significantly to the development of contemporary *fiqh mu'āmalāt*, particularly in bridging customary practices with Shari'ah-based contractual principles. The distinction between sociological justice and normative justice suggests that the assessment of Islamic economic practices cannot be reduced to a dichotomous judgment of being simply “compliant” or “non-compliant” with Shari'ah. Instead, a *maqāṣid al-shari'ah*-oriented approach is required to evaluate the extent to which a practice contributes to the realization of justice and *maṣlahah*, as emphasized by Jasser Auda.

Accordingly, the main implication of this research is that local economic practices such as *mappatungka* cattle sharing do not need to be abolished or replaced, but rather strengthened normatively to ensure greater alignment with *mudharabah* principles. The integration of customary values, social trust, and Shari'ah-based legal clarity has the potential to transform this practice into a model of local economic cooperation that is just, sustainable, and relevant for grassroots economic development within the Muslim community.

4. Conclusion

This study demonstrates that the *mappatungka* cattle-sharing practice in Karella Village, Bone Regency, constitutes a traditional form of economic cooperation that substantively resembles the *mudharabah* contract. The cooperation involves capital owners as providers of cattle and farmers as business operators, with profit sharing based on mutual agreement and community-established customs. Empirically, this practice plays a significant role in supporting rural economic sustainability and reinforcing the value of mutual assistance.

From the perspective of *mudharabah*, *mappatungka* cattle sharing reflects principles of substantive justice, particularly in the distribution of benefits and business risks that are perceived as fair by the participating parties. However, normatively, the practice does not fully comply with the requirements of a *mudharabah* contract, especially with regard to contractual

clarity, the explicit determination of profit-sharing ratios, and the documentation of cooperative agreements. The absence of these legal-formal elements may lead to legal uncertainty, even though conflicts rarely arise in practice.

Based on these findings, the study underscores the importance of strengthening *mappatungka* cattle sharing by aligning it more closely with *mudharabah* principles without undermining the social and customary values that have long been embedded in the practice. Such strengthening may be achieved through the formulation of simplified contracts, the clear determination of profit-sharing arrangements from the outset, and the enhancement of community understanding of Islamic economic law. In this way, local economic practices can function not only as effective socio-economic mechanisms but also as arrangements endowed with stronger Shari'ah legitimacy.

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