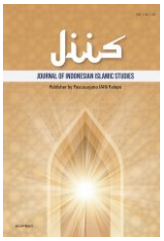
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Profit Determination in Consignment Sales from the Perspective of Sharia Economic Law: A Case Study of Sukabaru Village, Pesisir Barat Regency

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Abstract

This study aims to analyze the determination of profits in consignment sale transactions in Sukabaru Village, Way Krui District, Pesisir Barat Regency, and to examine the practice from the perspective of Islamic Economic Law. This research employs a field research method with a descriptive approach. Data were collected through interviews, observations, and documentation involving 10 informants, consisting of 4 shop owners and 6 product owners. Data analysis was conducted through data reduction, data presentation, and conclusion drawing. The results indicate that the determination of profits in consignment sales is predominantly carried out through a price difference mechanism. In this practice, the product owner determines the basic price, while the shop owner determines the selling price, with the difference between the two prices constituting the shop owner's profit. The implementation of these transactions is largely based on mutual trust and social relationships between the parties. From the perspective of Islamic Economic Law, the practice generally reflects the concept of wakālah bil ujrah, as the product owner delegates the authority to sell the goods to the shop owner in return for compensation or profit. However, its implementation still requires improvement, particularly regarding the clarity of the contractual agreement, transparency in determining prices and profits, and documentation of the agreement. Therefore, strengthening public understanding of the principles of wakālah bil ujrah is necessary to ensure that consignment transactions are conducted fairly, transparently, and in accordance with Islamic Economic Law.

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Introduction

Economic activities are an important part of human life, because through economic activities a person can meet his life needs (Nurasari et al., 2026). One of the most widely carried out forms of economic activity in the community is buying and selling activities (Nurasari & Alan, 2024). In Islam, buying and selling is a muamalah activity that is allowed as long as it is carried out in a halal manner and does not contradict sharia principles. This is as explained in the Qur'an that Allah legalizes buying and selling and prohibits usury. Therefore, every buying and selling transaction carried out by Muslims must pay attention to the principles of honesty, justice, and willingness between the two parties, and do not contain elements of fraud, gharar, or practices that are detrimental to the other party (Mahendra & Nasution, 2023).

This is as explained in the Qur'an in QS. An-Nisa verse 29 which emphasizes that every transaction must be done voluntarily and should not be done in a null and void manner:

يٰٓاَيُّهَا الَّذِيْنَ اٰمَنُوْا لَا تَأْكُلُوْٓا اَمْوَالَكُمْ بَيْنَكُمْ بِالْبَاطِلِ اِلَّآ اَنْ تَكُوْنَ تِجَارَةً عَنْ تَرَاضٍ مِّنْكُمْۗ وَلَا تَقْتُلُوْٓا اَنْفُسَكُمْۗ اِنَّ اللّٰهَ كَانَ بِكُمْ رَحِيْمًا

"O you who believe, do not consume one another's wealth unjustly, except through trade conducted by mutual consent among you. And do not kill yourselves. Indeed, Allah is Most Merciful to you." (QS. An-Nisa (4): 29)

This verse shows that Islam strongly emphasizes the importance of honesty, openness, and willingness of both parties in every economic transaction, so that muamalah activities carried out by the community can run fairly and avoid elements that are detrimental to one of the parties.

Based on the development of current economic practices in society, there are various forms of buying and selling systems that have developed according to the needs and socio-economic conditions of the community. One form of buying and selling practices that are often found in the community is buying and selling with a deposit system. The deposit system is a practice in which a person entrusts goods to another party to be sold to consumers. In this practice, the party receiving the deposit has the responsibility to sell the goods and usually profits from the proceeds of the sale in accordance with a predetermined agreement (Muslich, 2020, p. 4).

According to the study of fiqh muamalah, the practice of buying and selling the titip system can be associated with the contract *Billy Ujrah*, which is a contract of authorization from a person to another party to do a certain job with or without compensation. In the context of the sale and purchase of the deposit system, the owner of the goods gives power of attorney to the party who receives the deposit to sell his goods to the consumer. In return, the party who sells the goods can get a certain share of the profits in accordance with the agreement that has been made together (Sohari Sahrani, 2021, p. 17).

The determination of profits in the deposit buying and selling system often raises various problems. This is due to the absence of a clear agreement between the owner of the goods and the party selling the goods, or the difference in understanding how profits are distributed. In some cases, profits are determined based on the difference between

the selling price and the price given by the owner of the goods. While in other practices, profits are determined in the form of a certain percentage of the sales proceeds. This difference in the way of determining profits sometimes causes ambiguity and potential disputes between the two parties if it is not based on a clear agreement from the beginning of the transaction (Pratama et al., 2022).

The phenomenon of buying and selling practices with a deposit system can also be found in the lives of people in Sukabaru Village, Way Krui District, West Coast Regency. Based on initial observations made by researchers, there are a number of people who run businesses using the deposit system. In this practice, the owner of the goods entrusts his merchandise to traders or stall owners to sell to consumers. The goods entrusted can be in the form of various types of products, such as snacks, home products, and daily necessities.

According to the results of a pre-research interview with Mr. Junaidi as the community of Sukabaru Village, it is known that the determination of profits between the owner of the goods and the party who sells the goods is not always done with the same system. Some communities determine profits based on the difference in selling price determined by the seller, while others use a profit sharing system based on a certain agreement. In some cases, it is also found that the agreement on profits is not always clearly stated from the beginning. This can cause potential misunderstandings between the owner of the goods and the party who sells the goods if there is a difference in perception regarding profit sharing.

Based on the results of the pre-research, it is known that some people also do not understand in depth the concept of contracts in muamalah transactions according to Islamic law. Many transactions are carried out only based on long-standing habits without considering whether the practice is in accordance with the provisions of sharia economic law or not. In fact, in Islam, the clarity of the contract, transparency, and the willingness of both parties are very important to maintain justice and avoid disputes in economic transactions.

It is important to conduct a more in-depth study of the practice of determining profits in the buying and selling of the deposit system that occurs in the community. This research is needed to find out how the mechanism for determining profits is applied by the community and assess whether the practice is in accordance with the principles of Sharia Economic Law. With this study, it is hoped that it can provide a clearer understanding of the practice of buying and selling the deposit system in accordance with sharia provisions. This research is also expected to contribute to the community in carrying out economic activities that are more fair, transparent, and in accordance with Islamic values. By understanding the principles of muamalah in Islam, the community can carry out buying and selling transactions better and avoid practices that can cause injustice or harm other parties.

Method

This study employed a qualitative descriptive field research design to examine the determination of profits in consignment sales in Sukabaru Village, Way Krui District, Pesisir Barat Regency, from the perspective of Islamic Economic Law. The research was conducted in Sukabaru Village, where consignment transactions between shop owners and

product owners are practiced. The informants consisted of 10 individuals involved directly in the transactions, comprising four shop owners and six product owners. Informants were selected purposively based on their direct involvement and experience in consignment sales, enabling the researcher to obtain information relevant to the research objectives.

Data were collected through semi-structured interviews, direct observation, and documentation. Interviews were conducted with all 10 informants to obtain information concerning the determination of selling prices, profit mechanisms, agreements between the parties, and the implementation of consignment transactions. Observations were conducted to examine the actual practices of consignment sales and the interactions between shop owners and product owners. Documentation was used to complement the interview and observation data, including relevant transaction records and documents concerning the research location and activities. The research was conducted during the period of data collection in Sukabaru Village.

The data were analyzed qualitatively through three interconnected stages: data reduction, data presentation, and conclusion drawing and verification. Data reduction involved selecting, simplifying, and focusing the information obtained from interviews, observations, and documentation according to the research objectives. The reduced data were then organized and presented systematically to identify patterns in the determination of profits and the contractual relationships between the parties. Conclusions were subsequently drawn by interpreting the identified patterns and comparing the empirical findings with the principles of Islamic Economic Law, particularly the concept of *wakālah bil ujrah*.

The credibility of the data was maintained through triangulation. Source triangulation was conducted by comparing information obtained from shop owners and product owners. Method triangulation was carried out by comparing the results of interviews with observations and available documentation. The consistency of information across these sources was examined to ensure that the findings accurately represented the actual practice of consignment sales in Sukabaru Village.

Results

Consignment Sales Practices in Sukabaru Village

The results show that consignment sales in Sukabaru Village are practiced as a form of cooperation between product owners and shop owners. Product owners entrust their goods to shop owners to be sold to consumers without having to establish their own place of business. Meanwhile, shop owners obtain additional income from selling the entrusted goods. The practice has been carried out for a relatively long time and is based primarily on mutual trust and social relationships between the parties. The entrusted products vary, including brooms, snacks, traditional food products, bananas, and other goods. In general, the arrangement is conducted informally without a written agreement or detailed inventory records. The product owner provides the basic price of the goods, while the shop owner sells the goods to consumers. Observations indicate that the goods are generally displayed on shelves or in front of the shop so that they can be easily seen by consumers.

Price and Profit Determination

The main pattern identified in the study is a flexible mark-up mechanism. The product owner determines the basic or agreed price, while the shop owner has discretion to determine the final selling price. The difference between the basic price and the selling price becomes the shop owner's income. For example, one shop owner explained that goods with a basic price of Rp8,000 could be sold for Rp10,000 or Rp11,000 depending on the buyer and market conditions. This indicates that the amount of profit is not fixed in advance but depends on the selling price determined by the shop owner. This pattern was also confirmed by product owners. They generally accepted that shop owners could determine the selling price as long as the basic price was returned to them. Thus, the dominant mechanism of profit determination in the research is the difference between the basic price established by the product owner and the final selling price determined by the shop owner.

Trust, Recording, and Problems with Damaged Goods

Trust is an important basis of the consignment relationship. The parties generally know each other and therefore consider a written agreement unnecessary. However, the absence of inventory records creates difficulties in determining the quantity of goods delivered, sold, returned, or remaining. Several informants stated that transactions sometimes rely only on memory, which can result in differences of opinion between the parties. Another recurring issue concerns damaged or unsold goods, particularly food products and other perishable goods. Product owners tend to expect compensation when goods are damaged while in the shop, whereas shop owners argue that some damage may result from goods remaining unsold for too long or from factors beyond their control. This difference in understanding has become a source of disagreement between the parties.

The findings therefore show three interconnected empirical themes: flexible mark-up in determining profit, trust-based transactions without detailed records, and disputes concerning damaged goods and responsibility. The absence of clear agreements concerning these matters creates uncertainty regarding the rights and obligations of each party.

Discussion

Classification of the Contract

The consignment practice in Sukabaru Village can be analyzed through the concept of *wakālah bil ujrah*. In this arrangement, the product owner delegates authority to the shop owner to sell the entrusted goods to consumers. The product owner therefore functions as the *muwakkil*, while the shop owner functions as the *wakīl* who carries out the sale. The empirical findings support this classification because the product owner does not directly sell the goods to consumers but authorizes the shop owner to market and sell them. The shop owner receives economic compensation through the difference between the basic price and the final selling price. The arrangement is generally based on an oral agreement and mutual consent between the parties. However, the informal nature of the arrangement means that several important contractual elements remain insufficiently specified. In particular, the parties do not clearly establish the quantity of goods, the

treatment of unsold goods, the limits of responsibility, and the consequences of damaged goods. Thus, although the substance of the relationship resembles *wakālah bil ujrah*, its implementation requires greater contractual clarity.

Analysis of Ujrah and Profit Determination

The compensation received by the shop owner can be understood as *ujrah* for the service of marketing and selling the product owner's goods. The research shows that the compensation is not determined as a fixed nominal fee. Instead, it arises from the difference between the basic price provided by the product owner and the final selling price determined by the shop owner. This mechanism provides flexibility for shop owners to adjust selling prices according to market conditions and consumer demand. At the same time, it enables product owners to market their products without bearing the costs of establishing and operating their own shop. Therefore, the arrangement provides economic benefits to both parties. Nevertheless, the determination of *ujrah* should be sufficiently clear and mutually understood. If the parties do not clearly agree on how the compensation is determined, disputes may arise concerning the amount of profit obtained by the shop owner. This is particularly relevant because the current practice relies heavily on trust rather than documented agreements.

Gharar and Transparency

The absence of detailed records creates an issue of transparency in the implementation of the consignment arrangement. The research found that the parties generally do not record the quantity of goods delivered, sold, returned, or remaining. As a result, differences in the parties' recollections can lead to uncertainty and disputes. From the perspective of Islamic Economic Law, this condition is relevant to the principle of avoiding *gharar*, particularly uncertainty concerning the object of the transaction, obligations, and settlement of rights between the parties. The problem does not necessarily arise from the existence of consignment itself, but from the lack of clarity surrounding the implementation of the agreement. Accordingly, transparency can be strengthened through simple records containing the type and quantity of goods delivered, the basic price, the goods sold, the remaining goods, and the amount that must be deposited to the product owner. Such records would also provide protection for both parties if differences arise.

Responsibility for Damaged Goods

Responsibility for damaged goods represents one of the most significant issues identified in the research. Product owners generally believe that goods placed in the shop should be the responsibility of the shop owner, while shop owners distinguish between damage caused by negligence and damage caused by the nature of the goods, storage duration, weather, or lack of consumer demand. The absence of an agreement concerning this matter creates uncertainty about the allocation of risk. Therefore, the parties should establish the conditions under which the shop owner is responsible for damage and circumstances in which the loss is borne by the product owner. This distinction is particularly important for food and perishable goods, which naturally have a greater risk of deterioration. Clear allocation of responsibility would reflect the principles of justice and

mutual consent because each party would understand their respective rights and obligations before entering into the arrangement.

Conformity with Islamic Economic Law

The practice of consignment sales in Sukabaru Village contains elements consistent with *wakālah bil ujrah*, particularly the delegation of authority from the product owner to the shop owner and the provision of compensation for the sales service. The arrangement is also based on mutual consent and provides economic benefits to both parties. However, the implementation does not yet fully reflect the principles of clarity, justice, and transparency emphasized in Islamic Economic Law. The main issues concern the absence of written or sufficiently clear agreements, the lack of inventory records, uncertainty regarding profit determination, and the absence of clear provisions concerning responsibility for damaged or lost goods. These conditions may create ambiguity and disputes between the parties. Therefore, the consignment practice can generally be understood as an economic cooperation arrangement that is permissible in substance, but its implementation should be improved through clearer agreements and transparent record-keeping. Such improvements are important to maintain the benefits of the arrangement while reducing uncertainty, preventing disputes, and strengthening fairness between product owners and shop owners.

Conclusion

The determination of profits in consignment sales in Sukabaru Village is primarily based on a price-difference mechanism. The product owner determines the basic price of the goods, while the shop owner determines the final selling price and obtains the difference as compensation for the sales service. The practice is carried out on the basis of mutual trust and social relationships, but the parties generally do not establish a clear agreement concerning the amount of compensation, inventory records, or responsibility for damaged and unsold goods.

From the perspective of Islamic Economic Law, the practice has characteristics that resemble a *wakālah bil ujrah* arrangement because the product owner delegates the authority to sell the goods to the shop owner in return for compensation. However, the practice cannot be regarded as fully compliant with the requirements of *wakālah bil ujrah* because the amount and mechanism of the *ujrah* are not clearly agreed upon at the beginning of the arrangement. The shop owner's compensation is instead determined indirectly through the difference between the basic price and the final selling price. This lack of clarity creates an element of uncertainty (*gharar*) concerning the rights of the parties, particularly regarding the amount of compensation and responsibility for damaged or unsold goods. Therefore, the central issue is not the existence of delegation itself, but the lack of clarity in the *ujrah* and contractual responsibilities. The consignment practice can be improved by establishing a clear agreement concerning the method or amount of *ujrah*, the quantity of goods entrusted, the treatment of unsold goods, and responsibility for damage or loss, thereby strengthening transparency.

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