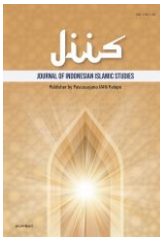
(cc) BY

e-ISSN 2808-8395

*Journal of Indonesian Islamic Studies*
Vol 6, No. 1, October 2026, pp. 315 - 323



JOURNAL OF INDONESIAN ISLAMIC STUDIES

https://ejournal.iainpalopo.ac.id/index.php/jiis/index

# Distribution of Tourism Management Revenue Under Sharia Economic Law: A Case Study of Mount Nirwana

Merlin Husnul Avita[1]✉, Yufi Wiyos Rini Masykuroh[2], Nurasari[3]

[1-3]UIN Raden Intan Lampung

**Articles Information**

*History:*
Received: Sept 15, 2026
Approved: Sept 23, 2026
Publish: October 01, 2026

*Keywords:*
Profit Sharing; Muḍārabah; Islamic Economic Law

**Abstract**

Community-based tourism management requires a fair profit-sharing system to ensure both community welfare and the sustainability of tourism management. However, the management of Gunung Nirwana Tourism still applies an equal profit-sharing system without considering the level of participation and contribution of each member. This study aims to analyze the profit-sharing practices in the management of Gunung Nirwana Tourism and examine them from the perspective of Islamic Economic Law. The research employed a qualitative approach using field research methods, with data collected through interviews, observations, and documentation involving eight administrators of the Pokdarwis Pesona Jaya Tourism Awareness Group. The findings indicate that the profit-sharing practice in the management of Gunung Nirwana Tourism is not yet fully in accordance with Islamic Economic Law, particularly the provisions of DSN-MUI Fatwa No. 115/DSN-MUI/IX/2017 and the Compilation of Islamic Economic Law (KHES). Although the management has implemented the principles of deliberation and transparency, the equal distribution of profits without considering each member's contribution does not fully reflect the principles of justice, trustworthiness, and the balance of rights and obligations.

✉ Email Correspondent:
merlinafita4@gmail.com

Copyright © The Author(s)

## Introduction

The tourism sector is one of the important pillars in promoting regional economic growth, particularly in rural areas that possess abundant natural resources. The development of nature-based tourism not only provides recreational opportunities but can also serve as an instrument for local economic empowerment and community development (Ahkamil Hakim et al., 2024). In community-based tourism, the success of tourism management is therefore not solely determined by the number of tourist visits, but also by the extent to which the economic benefits generated from tourism activities are managed and distributed fairly and transparently (Payangan, 2018). In this context, Mount Nirwana Tourism represents a local tourism destination in which natural potential is developed through community participation and collective management.

One important aspect of community-based tourism management is the mechanism for distributing the economic benefits generated from tourism activities. Profit sharing is not merely an economic mechanism but is also related to the rights, responsibilities, agreements, and contributions of the parties involved. From the perspective of Islamic economics, distribution should be based on justice and should avoid practices that may harm or disadvantage one of the parties. Furqani and Mulyany (2019) explain that distributive justice in Islamic economics concerns the just allocation of resources and output by considering rights, responsibilities, individual effort, surplus, and public interest. Similarly, Rahim and Mohammed (2018) emphasize that distributive justice in Islamic economics needs to be translated into observable principles that can be applied to actual economic activities. Thus, justice in distribution cannot simply be understood as equal distribution, but must be examined in relation to the rights and obligations established within a particular economic relationship.

The Qur'an also provides an ethical foundation concerning human effort and responsibility, as stated in QS. An-Najm verse 39:

وَاَنْ لَّيْسَ لِلْاِنْسَانِ اِلَّا مَا سَعٰىۙ

*"And that man can have nothing but what he strives for."* (QS. An-Najm [53]: 39)

This verse can be understood as providing an ethical principle concerning human effort and responsibility. However, it should not be interpreted directly as establishing a specific formula that a person who contributes more must automatically receive a larger profit share. The amount and mechanism of profit sharing remain dependent on the type of contract, the agreement between the parties, the rights and obligations of each party, and the applicable principles of Islamic commercial law. Therefore, QS. An-Najm verse 39 in this study is positioned as a normative ethical foundation for appreciating effort and responsibility, while the legality and fairness of the profit-sharing mechanism are analyzed based on the relevant principles of Sharia Economic Law.

Previous studies have examined profit-sharing practices in tourism management from the perspective of Islamic law. A study of Teropong Kota Tourism in Sumur Kumbang, Kalianda, found that profit sharing between the capital owner and tourism manager was determined according to an agreed percentage of net profit, and the arrangement was analyzed as *mudharabah muqayyadah*. The study concluded that the cooperation generally fulfilled the pillars and conditions of the *mudharabah* contract. Another study concerning

Taman Asmoro Tourism in Jatimulyo examined a profit-sharing arrangement involving three parties, with the distribution determined according to an agreement. However, the study also identified problems concerning the manager's actions that affected the validity of the *mudharabah* arrangement. More recently, research on the implementation of profit sharing in Pematang Johar Village-Owned Enterprise (BUMDes) rice-field ecotourism has examined the relationship between profit-sharing mechanisms, village-enterprise regulations, and *fiqh muamalah*, particularly the concept of *mudharabah*.

These studies demonstrate that previous research has generally focused on the validity of profit-sharing agreements, the fulfillment of the pillars and conditions of *mudharabah*, the percentage of profit allocated to the parties, and the conformity of tourism cooperation with Islamic law. In addition, studies on distributive justice in Islamic economics have developed conceptual frameworks emphasizing justice, rights, responsibilities, effort, and social welfare in the distribution of economic resources. However, there remains limited empirical discussion that specifically examines the distribution of tourism-management results among members of a community-based tourism organization by connecting the agreed profit-sharing mechanism with the actual participation and responsibilities of individual members. In other words, previous studies have tended to examine either the validity of the *mudharabah* arrangement or the general principles of distributive justice, while the relationship between the formal distribution mechanism and the differing levels of member participation within a community-based tourism organization remains insufficiently explored.

This research gap can be observed in the management of Mount Nirwana Tourism, which is managed by Pokdarwis Pesona Jaya in Harapan Jaya Village. Based on preliminary observations, the tourism management organization consists of 48 registered members whose responsibilities include ticket management, cleanliness, security, and maintenance of tourism facilities. This collective management system reflects community participation and mutual cooperation in developing local tourism. However, preliminary interviews with Mr. Zaenal Alidin, Chairman of Pokdarwis Pesona Jaya, indicate that each registered member receives approximately Rp380,000 in profit sharing, paid quarterly. The distribution is generally provided equally to registered members, without an explicit evaluation of differences in the level of activity or actual participation of individual members.

The issue becomes more significant because four members who had previously worked for approximately three months in the maintenance and repair team of the climbing path subsequently became inactive in carrying out their routine responsibilities. Nevertheless, they continued to receive the same share as members who remained actively involved in tourism management. This condition does not automatically establish that the distribution is unlawful or unjust, because the assessment must consider the original agreement, organizational rules, the nature of the members' relationship with the tourism organization, and the rights and obligations established by the parties. Nevertheless, it raises an important question concerning whether the existing distribution mechanism is consistent with the principles of justice, responsibility, transparency, and contractual agreement in Sharia Economic Law.

The novelty of this research therefore lies in examining the distribution of tourism-management results not only from the perspective of whether a profit-sharing agreement

exists, but also by analyzing how the mechanism operates within a community-based tourism organization where members have different levels of participation and responsibility. The research specifically places the Mount Nirwana Tourism management mechanism within the analytical framework of Sharia Economic Law, particularly the principles of justice, agreement, responsibility, and *mudharabah* where relevant. This approach is expected to complement previous studies that have primarily focused on the legality of tourism profit-sharing contracts or the conceptual formulation of distributive justice.

Accordingly, this research aims to analyze the mechanism for distributing the results of Mount Nirwana Tourism management and to examine its conformity with the principles of Sharia Economic Law. The study is expected to provide a more comprehensive understanding of whether the existing distribution mechanism has adequately reflected the rights, responsibilities, agreements, and participation of the parties involved, while also contributing empirical insight into the application of Islamic economic principles in community-based tourism management.

# Method

This study employed a qualitative approach using field research to analyze the distribution of Mount Nirwana Tourism management results from the perspective of Sharia Economic Law. The research was conducted at Mount Nirwana Tourism, Harapan Jaya Village, July 2026. Informants were selected using purposive sampling. Although there were 48 registered members, eight informants were selected based on their direct involvement and knowledge of tourism management, consisting of the Chairman, Secretary, Treasurer, and five members. The five members were selected based on their membership status, experience in tourism activities, knowledge of the distribution mechanism, and willingness to provide information.

Data were collected through semi-structured interviews, participant observation, and documentation. Interviews were recorded with informants' consent, transcribed, and analyzed thematically according to issues related to profit sharing, participation, responsibility, agreement, and justice. Documents examined included the Articles of Association and Bylaws (AD/ART), organizational structure, membership records, financial records, meeting documents, and records of profit distribution. The AD/ART was analyzed to identify provisions concerning membership, responsibilities, financial management, and distribution of results. Data validity was ensured through source and technique triangulation by comparing information from different informants with observations and documents. Data analysis involved reduction, data display, and conclusion drawing and verification, conducted continuously throughout the research process.

# Results

### *Revenue Allocation Mechanism*

The results show that the management of Mount Nirwana Tourism by Pokdarwis Pesona Jaya involves members across the organizational structure, including the chairperson, secretary, treasurer, field coordinators, and members. Based on interviews with eight informants, the distribution mechanism is determined through an organizational agreement. Tourism revenue is allocated into several components: 10% for Village Original

Revenue (PAD Desa), 5% for Hamlet Original Revenue (PAD Dusun), and 20% for social activities and equipment procurement. The remaining 65% is allocated to Pokdarwis members after operational costs, including payments for registration officers and rangers, have been deducted.

The informants consistently explained that the distribution mechanism was established collectively within the organization. However, there was a difference in information concerning the distribution period. According to the management, the distribution was previously conducted every three months and was subsequently changed to once every one and a half months based on members' agreement. This change indicates that the distribution mechanism is not static but can be adjusted through organizational agreement.

### *Financial Transparency*

The findings indicate that tourism income and expenditure are recorded in monthly financial reports. According to the Chairman, Secretary, Treasurer, and members interviewed, these reports are available to relevant parties, including the village government and the Mount Nirwana management. Operational expenses are deducted before the distribution of the remaining proceeds. This recording system indicates that the management has established an administrative mechanism for documenting tourism income and expenditure. The availability of monthly reports also provides a basis for examining the transparency and accountability of the distribution process.

### *Distribution Frequency and Amount*

The distribution mechanism has undergone a change from quarterly distribution to distribution every one and a half months based on the agreement of the members. Some informants also reported that members previously received approximately IDR 380,000 per distribution period. However, the findings require clarification regarding whether the amount of IDR 380,000 refers to the period before the change in distribution frequency, the current distribution amount, or an average amount that varies according to tourism revenue. The 65% allocation for members also needs to be understood in relation to operational expenses. Therefore, the distribution formula should distinguish between deductions made before determining the 65% allocation and deductions made from the 65% allocation itself.

### *Active and Inactive Members*

An important finding concerns the participation of members in tourism management. Four members who had initially worked for approximately three months in the climbing-path maintenance and repair team subsequently became inactive in carrying out their routine duties. Nevertheless, they continued to receive the same distribution as members who remained active. The interviews indicate that the existing mechanism primarily determines entitlement based on registered membership status. There was no formal performance-evaluation mechanism that adjusted the amount of distribution according to individual participation. This finding was particularly emphasized by members who remained actively involved in tourism-management activities. However, the finding does not by itself establish that the distribution is unlawful. The rights of the four members must also be examined against the organizational agreement, AD/ART, their membership status, and any provisions concerning duties and entitlement to distribution.

### *Organizational Documents and Agreement*

The AD/ART and other organizational records are important sources for understanding the legal basis of the distribution mechanism. The documents should be examined to determine

whether membership status alone establishes the right to receive a share or whether entitlement is conditional upon the fulfillment of particular duties and responsibilities. Accordingly, the empirical findings demonstrate that the distribution system has a defined allocation formula, financial recording, and an agreed distribution schedule. At the same time, the treatment of inactive members raises questions concerning the relationship between membership rights, organizational obligations, and the basis of entitlement to distributed proceeds.

# Discussion

## *Legal Characterization of the Distribution Relationship*

The distribution of tourism-management results at Mount Nirwana Tourism constitutes an economic cooperation arrangement involving the management of tourism assets and activities. However, it cannot immediately be categorized as a *muḍārabah* contract solely because the parties share economic results. The characteristics of the relationship must first be examined, including the ownership of the tourism assets, the source of capital, the identity of the parties, their respective rights and obligations, and the agreement underlying the distribution. If the village or another party provides capital or assets while Pokdarwis operates the tourism business as manager, the arrangement may have characteristics comparable to *muḍārabah*. However, if the 48 members are organizational members who jointly participate in managing a community-based tourism destination and receive organizational benefits based on membership, the relationship may not necessarily constitute a classical *muḍārabah* arrangement. Therefore, the analysis of Sharia Economic Law must be based on the actual legal and organizational relationship rather than on the distribution mechanism alone.

## *Agreement, Transparency, and Distribution*

The findings indicate that the allocation of tourism revenue was established through organizational agreement, including the allocation of 10% for Village Original Revenue, 5% for Hamlet Original Revenue, 20% for social activities and equipment, and 65% for members. The existence of an agreed mechanism and regular financial reporting indicates elements of mutual consent and transparency. From the perspective of Sharia Economic Law, an agreed distribution mechanism is important because the rights of the parties should be based on a clear and mutually accepted arrangement. Nevertheless, the validity of an agreement cannot be assessed solely from the existence of consent. The contents of the agreement, the parties' responsibilities, the implementation of their obligations, and the applicable organizational rules must also be considered.

Therefore, the fact that four inactive members continue to receive distributions should be analyzed by examining whether such entitlement is expressly permitted by the *AD/ART* or another organizational agreement. If membership status itself provides an unconditional right to distribution, equal distribution may reflect the agreed organizational mechanism. Conversely, if the agreement makes distribution conditional upon the fulfillment of management duties, continued payment to inactive members requires further legal examination.

### *Justice and Balance of Rights and Obligations*

The finding concerning four inactive members raises an issue of distributive justice. In Sharia Economic Law, justice does not necessarily require identical treatment in every circumstance. Justice also concerns the fulfillment of rights and obligations according to the agreement and the circumstances of the parties. Accordingly, the equal distribution received by active and inactive members should not automatically be classified as contrary to Islamic law. The relevant question is whether the distribution is consistent with the rights established by the agreement and organizational rules. The perceptions of active members that the arrangement is unfair constitute an important empirical finding, but such perceptions should be distinguished from a legal conclusion concerning Sharia compliance. If the *AD/ART* or organizational agreement requires members to perform specific duties as a condition for receiving distributions, the continued entitlement of inactive members may indicate a discrepancy between contractual obligations and implementation. If no such condition exists, the equal distribution may instead represent the organization's agreed membership-based distribution mechanism.

### *Analysis Based on DSN-MUI Fatwa and KHES*

The DSN-MUI Fatwa No. 115/DSN-MUI/IX/2017 concerning *Muḍārabah* may be used if the underlying relationship is established to possess the characteristics of *muḍārabah*. The analysis should focus on the parties to the contract, capital, business activity, profit-sharing ratio, and the rights and obligations agreed upon by the parties. In this context, the 65% allocation for members should not automatically be interpreted as a *muḍārabah* profit-sharing ratio unless the organizational arrangement clearly establishes the members as the relevant parties to the contract and identifies the corresponding capital and management roles. The same applies to the four inactive members. Their continued receipt of distributions should be evaluated according to the actual contractual and organizational arrangement.

The Compilation of Sharia Economic Law (KHES) may also be used to examine principles such as voluntary agreement, trust, transparency, mutual benefit, equality, good faith, and fulfillment of contractual obligations. The monthly financial reports and agreed distribution mechanism demonstrate efforts toward transparency and accountability. Nevertheless, the implementation of members' responsibilities requires further examination to determine whether the distribution mechanism is consistent with the rights and obligations established by the organization.

### *Overall Interpretation*

The findings demonstrate that the management of Mount Nirwana Tourism has established a structured distribution mechanism supported by an agreed allocation formula, periodic distribution, and monthly financial reporting. The main issue is not simply whether equal distribution is permissible, but whether the distribution mechanism is consistent with the organizational agreement, *AD/ART*, and the respective rights and obligations of members. The case of four inactive members therefore represents an important issue concerning the consistency between membership rights and management responsibilities. The findings support the need for clearer organizational provisions concerning membership status, participation requirements, performance evaluation, and

entitlement to distributed proceeds. Such provisions would provide greater certainty for members while strengthening transparency, accountability, and fairness in the management of community-based tourism.

The study is therefore more appropriately understood as showing that the existing distribution mechanism has elements of agreement, transparency, and collective management, while the relationship between membership status and entitlement to distribution requires clearer regulation. The final assessment of its conformity with Sharia Economic Law depends on the contents of the *AD/ART*, the underlying agreement, and the actual legal relationship between the parties.

## Conclusion

Based on the results of the study, it is concluded that the practice of sharing the results is not fully in accordance with the provisions of sharia, especially based on the Fatwa of DSN-MUI Number 115/DSN-MUI/IX/2017 and the Compilation of Sharia Economic Law (KHES). Although the management has applied the principles of deliberation and transparency, the mechanism of sharing the results that is carried out evenly without considering the level of activity and contribution of each member has not reflected the principles of justice (al-'adl), trust, professionalism, and the balance between the rights and obligations of the parties. Therefore, the revenue sharing system needs to be adjusted to the real contribution of each member in order to better meet the principles of justice and benefits as taught in Sharia Economic Law.

## References

Abdullah, M. bin I. A.-B. (2021). Enslikopedia Hadis I. Pustaka Almahira.

Ahkamil Hakim, Rahmani, N. A. B., & Harahap, R. D. (2024). Peran Pemerintah Dalam Program Pariwisata Berkelanjutan Dalam Upaya Mewujudkan Sustainabel Development Goals (SDGs) di Kawasan Danau Toba. Jurnal Ekonomi & Ekonomi Syariah, Volume 7(1). https://doi.org/10.36778/jesya.v3i1.66

Hasan, Z., & Nurhuda, A. (2023). The Role Of Sharia Economic Law In Supporting A Healthy Economic System For Indonesian Communities. ASAS, Volume 15(2). https://doi.org/10.24042/asas.v15i02.16426

Jaffar, M. M. (2020). Mudharabah and Musyarakah Models of Joint Venture Investments Between Two Parties. International Conference on Science and Social Research, Volume 1(1). https://doi.org/10.1109/CSSR.2010.5773814

Jayusman, Sari, N. P., Putra, A. E., & Bunyami, M. (2022). Perspektif Maslahah Terhadap Pembagian Keuntungan Pada Unit Usaha Kelompok Usaha Tani Desa Wates Timur Pringsewu. Asas : Jurnal Ekonomi SyariahJurnal Hukum Ekonomi Syariah, Volume 14(2). http://www.ejournal.radenintan.ac.id/index.php/asas/article/view/14314/pdf

Kathīr, I. ibn. (2019). Tafsīr al-Qur'ān al-'Aẓīm. Dār al-Fikr.

Mahendra, R., & Nasution, I. F. A. (2023). Pemikiran Imam Al-Ghazali dalam Hukum Ekonomi Syariah. ASAS Jurnal Hukum Ekonomi Syariah, Volume 15(3). https://doi.org/http://dx.doi.org/10.24042/asas.v15i02.16100

Marboro, P. (2023). Pengelolaan Wisata Syariah Pantai Carocok Painan Menurut Tinjauan Hukum Ekonomi Syariah. AICONOMIA: Jurnal Hukum Ekonomi Syariah, Volume 2(1). 10.32939/acm.v2i1.2592

Mufid. (2017). Kaidah Fiqh Ekonomi Syariah Teori dan Aplikasi Praktek. Zahra Liter.

Munji, M. A., Hidayat, R., & Muhammad, I. F. (2023). Analisis Fiqh muamalah Terhadap Sistem Bagi Hasil Oleh Petani Udang di Lampung. Journal of Fiqh in Contemporary Financial Transactions, Volume 1(1). https://doi.org/10.61111/jfcft.v1i1.436

Nurasari, & Alan. (2024). Tinjauan Hukum Ekonomi Syariah dan Peraturan Pemerintah Nomor 36 Tahun 2021 tentang Pengupahan terhadap Perhitungan Upah Pekerja Harian karena Sakit (Studi di Kredit Koperasi Primer untuk Anggota (KKPA) unit Mesuji). Iqtishad Sharia: Jurnal Hukum Ekonomi Syariah & Keuangan Islam, Volume 1(2). https://journal.albadar.ac.id/index.php/iqtishadsharia/article/view/71.

Nurasari, Edi, R. N., & Aprilia, V. (2026). TINJAUAN HUKUM ISLAM TENTANG UPAH MENGUPAH PEKERJA PEMBERSIH IKAN TERI (Studi di Desa Pulau Pasaran Kecamatan Teluk Betung Timur Kota Bandar Lampung). QANUN: Journal of Islamic Laws and Studies, Volume 4(3). https://doi.org/10.58738/qanun.v4i3.1210

Pane, A. L., Rachman, N., & Triana, T. (2024). Keadilan Distributif Dalam Perspektif Ekonomi Islam : Implikasi Filosofis dan Praktis. Karakter : Jurnal Riset Ilmu Pendidikan Islam, Volume 2(2). https://doi.org/10.61132/karakter.v2i2.547

Payangan, O. R. (2018). Pemasaran Jasa Pariwisata. IPB Press.

Pramana, G. N. O., Wijaya, I. K. K. A., & Suryani, L. P. (2022). Implementasi Perjanjian Bagi Hasil Dalam Pengelolaan Terasering Ceking (Studi Kasus Di Desa Kedisan, Kecamatan Tegallalang). Jurnal Preferensi Hukum, Volume 3(2). https://doi.org/10.55637/jph.3.2.4937.318-323

Pratama, A., Kartika, & Muflihah, L. (2022). Sistem Sharing Profit Pada Marketing Perspektif Hukum Ekonomi Syari'ah (Studi pada CV Bonzela Property Apartement Grand Kamala Lagoon, Bekasi). Asas : Jurnal Ekonomi Syariah, 14(1).

Pratama, M. Z., Nur, E. R., & Abdullah, N. H. B. N. (2023). Islam's Bai'al-khosaroh Practices and Modern Business Practices: An Examination. ASAS : Jurnal Hukum Ekonomi Syariah, Volume 15(1). https://doi.org/https://dx.doi.org/10.24042/asas.v15i01.15068

Sadique, M. A. (2023). Contractual Terms in Musharakah and Mudarabah Restricting the Profit Share of a Partner or Facilitating Later Amendments to the Agreed Ratio: A Scrutiny. IIUM Law Journal, Volume 1(1). https://doi.org/10.31436/iiumlj.v21i1.96

Sapuan, N. M. (2026). An Evolution of Mudarabah Contract: A Viewpoint from Classical and Contemporary Islamic Scholars. Procedia Economics and Finance, Volume 3(5). https://doi.org/10.1016/S2212-5671(16)00043-5

Sugiyono. (2021). Metode Penelitian Kuantitatif, Kualitatif dan R&D. Alfabeta.

Syaefryan, N. A., Yuniarti, V. S., Asro, M., & Rukmini, N. V. N. (2025). Analysis of Sharia Economic Law on Profit Sharing Practices in Infrastructure Projects: A Case Study of Mudharabah at CV. Biru Karya Pratama. ASAS, Volume 17(1). https://doi.org/10.24042/

Yoeti. (2018). Ilmu Pariwisata. Pertja.