

# **Salary and Bonus Payment System for Sales and Marketing According to Sharia Economic Law: A Study at Honda Arista Company, Ltd., Banda Aceh**

**Siti Zhauharah\***

Universitas Islam Negeri Ar-Raniry Banda Aceh Indonesia

Email: 200102121@student.ar-raniry.ac.id

**Husni Abdul Jalil**

Universitas Islam Negeri Ar-Raniry Banda Aceh Indonesia

Email: husni.ajalil@ar-raniry.ac.id

**Yasmin Hanani**

Universiti Sains Islam Malaysia

yasmin@usim.edu.my

\*Corresponding author

## **Abstract**

This article aims to examine the system of determining salaries and bonuses based on car sales performance to achieve sales targets in the review of the *ijarah 'ala al-'amal* contract. The approach that the author uses is normative sociological research. The type of research conducted in this study is qualitative, namely research obtained in the form of data, schemes, sentences, and images rather than expressed numbers. Primary data is obtained from in-depth interviews with representative informants in obtain the necessary data, while secondary data is obtained from the results of theses or research related to the author's research. The results show that the system for determining salaries and bonuses based on sales performance is carried out under the provisions of the contract work system, which has a three-month work agreement. The sales target that a salesperson has is different according to the grade position set by the company. In addition to achieving sales targets, sales staff generally find prospective buyers through various sources, such as outgoing calls or attending exhibition events. The success of sales

often depends on the dedication of salespeople in providing quality service and building positive relationships with prospective customers.

**KEYWORDS:** Fiqh Muamalah, *Ijarah 'ala al-'amal*, Islamic Economic Law, PT Honda Arista, Salary and Bonuses

## Introduction

The car sales business in Banda Aceh City is growing very rapidly. One of the well-known car sales companies in Banda Aceh is PT Honda Arista. PT Honda Arista is a trading company that markets Honda cars and a service company in the automotive sector that provides workshop services. The company employs a number of sales staff under a limited contract scheme (short-term contract), with a three-month work agreement. If necessary, sales can extend the contract based of need, and determined later.<sup>1</sup>

In general, every company is required to implement a work system, one of which is at PT Honda Arista Banda Aceh. The *sales* work system in this company aims to achieve sales targets; usually, targets are calculated by class. The first group is *Junior Sales Executive* (JSE), the second group is *Sales Executive* (SE), and the third group is *Sales Senior Executive* (SSE). The work system in sales is like marketing that goes directly to the field 1x24 hours. The *sales* work schedule in this company is not clear and certain because of the possibility of emergencies, such as guarding exhibitions. For example, late at night, a *customer* contacts *sales* to order a car, so *sales* must be ready and prepare a Vehicle Order Letter (SPK). SPK is an official letter from Honda for all booking data: KTP address and residence of the buyer, cellphone number, occupation, specifications of the car to be ordered, type and year of manufacture of the car, color of the car to the booking money or deposit, which usually ranges from 2 million to 5 million rupiah.<sup>2</sup>

The influence of *sales* in the development of a company is very large, so it requires structuring the workload in accordance with the work

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<sup>1</sup> Nurul Maghfirah et al., 'UNDERSTANDING INTELLECTUAL PROPERTY RIGHTS IN THE INDONESIAN TRADING BUSINESS', *Al-Mudharabah: Journal of Islamic Economics and Finance* 4, no. 2 (2023), <https://doi.org/10.22373/al-mudharabah.v4i2.3384>.

<sup>2</sup> Interview with Edi Sahputra, Sales Manager on June 19, 2023, in Batoh, Lueng Bata District Banda Aceh

capabilities of *sales*.<sup>3</sup> In addition to achieving sales targets, sales generally has to find prospective buyers through various sources, such as outbound calls or attending exhibition events. The success of *sales* often depends on the dedication of *salespeople* in providing quality service and building positive relationships with prospective buyers. The realization of targets imposed by the company to *sales* is a monthly target that depends on the *sales* position. Using quarterly accumulated assessment where reports are made regularly within three months containing databases and vehicle order forms (SPK). If a *salesperson* achieves a sales target that exceeds the minimum target, he or she will receive an additional incentive just like the minimum target, but it cannot be counted towards the next month's target.<sup>4</sup>

In assessing the provision of bonuses to *sales*, PT Honda Arista still uses a subjective assessment system, namely the assessment is only determined based on the achievement of the car sales target. The bonus given by the company to *sales* can have a significant effect on *sales* performance. In giving bonuses, the company indirectly knows the needs of each *salesperson* so that *salespeople* will be motivated to do their jobs and that means they can help meet their needs.<sup>5</sup> If *sales* feel that their needs can be met by achieving sales targets, they can be motivated to work even better and their performance can improve. The purpose of giving bonuses is as a form of reward and incentive for *sales* who have made a real contribution to achieving company goals; bonuses can be a means of encouraging motivation, increasing productivity, and strengthening ties between *sales* and other company employees.<sup>6</sup> Overall, the relevance of *sales* performance to salaries and bonuses lies in their ability to achieve sales targets, contribution to company profits, quality of service and customer relations, and compliance

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<sup>3</sup> Ikhsan Nendi and Dodi Sunanto, 'Implementation of Spiritual Marketing in Increasing Customer Quantity at Cv Surya Mandiri Cirebon', *Syntax Literate; Indonesian Scientific Journal* 4, no. 9 (2019), <https://doi.org/10.36418/syntax-literate.v4i9.706>.

<sup>4</sup> Nadhirah Nordin et al., 'Developing Business Model Based on Islamic Classical Economic Thoughts', *Academic Journal of Interdisciplinary Studies* 11, no. 4 (2022), <https://doi.org/10.36941/ajis-2022-0105>.

<sup>5</sup> Eka Purwanda and Doni Setiawan, 'Analysis of Compensation Provision at PT BPR Karyajatnika Sadaya Bandung in Improving Employee Performance', *Proceedings of FRIMA (Management and Accounting Scientific Research Festival)*, no. 4 (2022), <https://doi.org/10.55916/frima.v0i4.402>.

<sup>6</sup> Sri Mulyeni et al., 'The Effect of Compensation and Motivation on Employee Performance', *Indonesian Journal of Economic and Business* 1, no. 2 (2023), <https://doi.org/10.58818/ijeb.v1i2.29>.

with ethics and sharia principles. Salaries and bonuses should be based on the principle of fairness and take into account the extent to which salespeople have fulfilled their responsibilities and duties well.<sup>7</sup>

In the muamalah perspective, the contract system with the provision of salaries and bonuses is known as the concept of *ijarah 'ala al-'amal*, which is a form of *ijarah* transaction involving the rental or use of goods or services with a reward determined based on the results or profits from these goods or services.<sup>8</sup> The fuqaha's opinions on *ijarah 'ala al-'amal* contracts vary according to the yield or profit obtained from the leased goods or services. This ensures that the profit obtained is fair and does not violate sharia principles. One of them is Imam Maliki, who believes that *ijarah 'ala al-'amal* contracts are permissible on condition that they have a period of time and are accompanied by compensation in accordance with the agreement, so the person who rents and the tenant must have an agreement at the beginning regarding a clear period of time and the wages received by the person who rents. In *ijarah 'ala al-'amal*, the reward or payment given is not fixed or time-based, but depends on the results or profits obtained from the leased goods or services. This ensures that the profit earned is fair and does not violate sharia principles.<sup>9</sup>

The concept of salaries and bonuses in fiqh muamalah is based on the principles of justice, equality, and compliance with sharia rules. Salary in fiqh muamalah is the reward given to a worker for the services he has provided in carrying out his duties and responsibilities.<sup>10</sup> The main principle in setting salaries is justice.<sup>11</sup> Justice in the amount of salary given must be proportional to the amount of work performed. Giving a salary that is not proportional to the work done will be considered as oppression and contrary to the teachings. Bonus in fiqh muamalah is an additional reward given to a worker

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<sup>7</sup> Novi Yanti Sandra Dewi, 'Wages and Welfare in Islamic Perspective', *Econetica Journal* 1, no. 2 (2019).

<sup>8</sup> Devianita Devianita, 'APPLICATION OF AKAD IJARAH IN BANK SYARIAH FINANCE PRODUCTS', *MUTAWAZIN (Journal of Sharia Economics)* 2, no. 1 (2021), <https://doi.org/10.54045/mutawazin.v2i1.236>.

<sup>9</sup> Mardani, *Fiqh Ekonomi Syariah (Fiqh Muamalah)*, (Jakarta: Kencana, 2012), p. 247. 247.

<sup>10</sup> Armansyah, *Fair Wages Viewed from an Islamic Perspective*, (Palembang: Journal of Islamic Business and Management, 2018), p. 268. 268.

<sup>11</sup> Chairul Fahmi, 'The Application of International Cultural Rights in Protecting Indigenous Peoples' Land Property in Indonesia', *AlterNative: An International Journal of Indigenous Peoples*, 8 March 2024, 11771801241235261, <https://doi.org/10.1177/11771801241235261>.

outside the regular salary as a reward for good work, outstanding performance, or significant contribution without any turnover with the intention of ennobling. Some of the principles that need to be considered in giving bonuses are transparency, where bonuses must be transparent and based on clear and objective criteria. Bonuses must also be distributed fairly among workers who are entitled to receive them, there should be no favoritism or abuse in giving bonuses and bonuses given should not come from sources that are contrary to sharia principles, such as usury or gambling.<sup>12</sup>

## Research Methods

The research method of this article uses a type of qualitative research, namely research obtained in the form of data, schemes, sentences, and images not expressed in numbers.<sup>13</sup> One of them is field research conducted by the author by researching directly at PT Honda Arista to obtain data and an explanation of the problems that the researcher wants to examine. In this study, the author wants to analyze and describe the salary and bonus determination system carried out by PT Honda Arista based on the review of the *ijarah 'ala al-'amal* contract. The author uses a normative sociological approach and can also use an operational management approach to assess sales performance. Normative sociological legal research is to understand the social structure and interactions between individuals and groups that are influenced by the norms and values prevailing in society. Researchers will go directly to the field to conduct in-depth interviews with representative informants in obtain the necessary data. Then the author analyzes the determination of salaries and bonuses and compares whether the company management is appropriate in providing salaries and bonuses to *sales in* accordance with the performance generated by the *sales* themselves.

Primary data in this study is obtained through a direct survey in the field, which is original data or new data that is up-to-date.<sup>14</sup> The researchers used field research at PT Honda Arista by conducting direct interviews with

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<sup>12</sup> Mega Mustika, 'The Practice of Giving Bonuses in Fund Raising Using the Wadiah *Pilar* 13, no. Vol 13, No 1 (2022): PILAR JOURNAL, JUNE 2022 (2022).

<sup>13</sup> Lexy J Moleong, 'Qualitative Research Methodology', (*No Title*), 1989.

<sup>14</sup> Muhammad Siddiq-Armia, *Determination of Legal Research Methods and Approaches*, ed. Chairul Fahmi (Indonesia: Lembaga Kajian Konstitusi Indonesia (LKKI), 2022).

sources. Secondary data used in this research were obtained by reading and studying literature sources such as books related to research, theses, journals, and articles that are related to the salary and bonus determination system. Then the data will be analyzed descriptively and qualitatively, which is a method used to dissect a phenomenon in the field, both in the form of primary data and secondary data that researchers will arrange systematically after all data is collected.<sup>15</sup>

The author uses *library research* and *field research*. Library research is a research method carried out by researchers by collecting scientific papers or data that have a relationship with the object of research or data sources that are literature.<sup>16</sup> Commonly used sources include books, articles, papers, journals, and lecture materials, or other written sources that are relevant to the object of research being studied. This research method aims to provide a deep understanding of the topic under study by analyzing and interpreting the information found in scientific literature. *The field research* method is a primary data collection method, namely collecting data or facts that occur at the location through interviews that are conducted systematically and based on the object of research.<sup>17</sup> To find accurate and relevant data and information in completing this research, the authors conducted field research at PT Honda Arista.

The data collection techniques used by the author are interviews and documentation. An interview is a data collection process carried out through direct interaction between researchers and informants.<sup>18</sup> The interview technique in question is the collection of accurate data in order to solve certain problems in accordance with the data obtained. In this study, the authors collected data by asking direct questions verbally and face-to-face to informants, who could provide information to researchers. In this study, the authors interviewed the *sales manager* and *sales coordinator* of PT Honda Arista. Documentation is a data collection technique that does not involve

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<sup>15</sup> Lukman Yudho Prakoso, 'Descriptive Qualitative Method', *Defense Study*, no. October (2021).

<sup>16</sup> Milya Sari, 'Library Research', *Natural Science*, 2020.

<sup>17</sup> Deddy Novie et al., 'Analysis of the Effect of Job Training and Recruitment on Employee Performance in Higher Education', *Management Studies and Entrepreneurship Journal* 4, no. December 2022 (2023).

<sup>18</sup> Muhammad Teguh, *Economic Research Methods; Theory and Application*, (Jakarta: PT Raja Grafindo Persada, 2005), pp. 136.

direct interaction with the research subject, but through the use of documents to complete the data needed in the research. This document can be in the form of written records, photographs, or other reference materials that are the result of what has been previously observed or researched.<sup>19</sup>

## Definition and Theory of *Ijarah 'Ala Al-'Amal*

In language, *ijarah* comes from the word *al-ajru*, which means *al-'iwadhu*, meaning wages or compensation.<sup>20</sup> In the terminological sense, *ijarah* is a contract for the transfer of use rights (benefits) of goods and services based on payment of rental fees without being followed by the transfer of ownership of the goods themselves.<sup>21</sup> In muamalah fiqh, *ijarah 'ala al-'amal* transactions can be termed, among others: The person who rents and who gives wages is called *mu'jir*. The person who receives wages for renting something or doing something is called *musta'jir*. An object that can be rented is called *ma'jur*, and the reward for using the benefits of goods is called *ujrah* or *ajran*.<sup>22</sup>

There are other definitions of the word *ijarah 'ala al-'amal* according to the scholars. Among the Shafi'iyah scholars, *ijarah 'ala al-'amal* can be allowed under certain conditions. If there is an agreement between the two parties that is clear about the distribution of the results or profits from the leased goods or services, the contract is valid. However, Imam Shafi'iyah also pointed out that payments made based on time or fixed are not allowed in *ijarah 'ala al-'amal*. The Malikiyah scholars are of the opinion that *ijarah 'ala al-'amal* contracts are permissible provided that they have a period of time and are accompanied by compensation in accordance with the agreement, so the person renting and the tenant must have an agreement at the beginning regarding a clear period of time and the wages received by the person renting.

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<sup>19</sup> Muhammad Teguh, *Economic Research Methods: Theory and Application*, (Jakarta: PT Raja Grafindo Persada, 2005), pp. 136.

<sup>20</sup> Sayyid Sabiq, *Fiqh Sunnah*, Volume IV (transl. Nor Hasanuddin, et al), (Jakarta: Pena, 2006), p. 203.

<sup>21</sup> M. Yazid Afandi, *Fiqh Muamalah*, (Yogyakarta: Logung Pustaka, 2009), p. 171.

<sup>22</sup> Hendi Suhendi, *Fiqh Muamalah*, (Jakarta: Grafindo Persada, 2010), pp.117-118.

However, Imam Maliki also emphasized that the compensation given must be proportional and must not violate the principles of justice.<sup>23</sup>

According to the Hanafiyah scholars, *ijarah 'ala al-'amal* is not allowed in any form because the *ijarah* contract is based on time and should not depend on the results or profits obtained from the leased goods or services. Therefore, according to Imam Hanafi, *ijarah 'ala al-'amal* is contrary to the principles of sharia. According to Hanbali scholars who argue that *ijarah 'ala al-'amal* is not allowed, especially in hiring people to become prayer leaders, muadzin, and to teach the Qur'an, because this is obedient work, and with regard to obedient work, one may not receive wages.<sup>24</sup> According to Muhammad Syafi'i Antonio, *Ijarah 'ala al-'amal* is a contract for transferring the right to use goods and services through payment of rental fees, without being followed by a transfer of ownership of the goods themselves, and does not transfer ownership of objects or services, but only the right to use / use which can be transferred.<sup>25</sup> According to the Fatwa DSN-MUI, *ijarah 'ala al-'amal* is a contract transfer if a company wants to hire someone (*musta'jir*); then it must first determine the benefits (*ma'jur*) and the wages/compensation (*ujrah*). This is because the benefit taken in the *ijarah 'ala al-'amal* contract is someone's labor or services, so it is necessary to determine the type of work and time; if it is not clear, the contract is *fasid*.<sup>26</sup>

Thus, it can be concluded that *ijarah 'ala al-'amal* is a reward received by a worker for the work he has completed; then the employer is obliged to pay the worker with certain terms and conditions agreed upon by both parties based on the initial agreement.

### A. Legal Basis of *Ijarah 'Ala Al-'Amal*

*Ijarah 'ala al-'amal* in the form of renting or in the form of wages is a muamalah that is prescribed by Islam. According to the majority of scholars,

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<sup>23</sup> Chairul Fahmi et al., 'Defining Indigenous in Indonesia and Its Applicability to the International Legal Framework on Indigenous People's Rights', *Journal of Indonesian Legal Studies* 8, no. 2 (November 8, 2023), <https://doi.org/10.15294/jils.v8i2.68419>.

<sup>24</sup> M. Yazid Afandi, *Fiqh Muamalah and its Implementation in Sharia Financial Institutions*, (Yogyakarta: Logung Pustaka, 2009), p. 177. 177.

<sup>25</sup> Muhammad Syafi'i Antonio, *Islamic Banking from Theory to Practice*, (Jakarta: Gema Insani Press, 2013), pp. 117

<sup>26</sup> Hendi Suhendi, *Fiqh Muamalah*, (Jakarta: Raja Grafindo Persada, 2002)

the basic law is permissible; it can be carried out in accordance with the provisions stipulated by Shara' based on the verses of the Qur'an, As-Sunnah, and the consensus of the scholars. The legal basis for the permissibility of *ijarah* is as follows:

a) Allah's words in Surah Ath-Thalaq (65):

فَإِنْ أَرْضَعْنَ لَكُمْ فَارْزُقُوهُنَّ أَجُورَهُنَّ وَأُتِمُّوا بِمَعْرُوفٍ وَإِنْ تَعَاَسَرْتُمْ فَسْتَزِضْ لَهُ أُخْرَىٰ

"Then if they suckle your children, give them their wages, and bargain among yourselves well; and if you both meet with difficulty, another woman may suckle the child for her."

The verse explains that those who divorce their wives are to treat them fairly and give them their rights properly, especially in the context of maintenance for women who are pregnant or breastfeeding children. The verse also emphasizes the need for good communication and negotiation between husband and wife to resolve problems and ensure justice.

b) Allah's Word in Surah Al-Qasas (28) verse 26

قَالَتْ إِحْدَاهُمَا يَا أَبَتِ اسْتَأْجِرْهُ إِنَّ خَيْرَ مَنِ اسْتَأْجَرْتَ الْقَوِيُّ الْأَمِينُ

"And one of the two (women) said, "O my father, take him as a laborer (for us); indeed, the best person you can take as a laborer (for us) is one who is strong and trustworthy."

According to Wahbah Az-Zuhaili in the interpretation of Al-Wasith, the verse above explains the permissibility of hiring someone good to work for; the person hired is strong and trustworthy and does not betray, because this is good for both parties.<sup>27</sup>

c) As-Sunnah Ibn Majah which reads:

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<sup>27</sup> Wahbah Az-Zuhaili, *Tafsir Al-Wasith volume 3*, (Al-Qashas-An-Nash), (Jakarta: Gema Insani, 2013), p.11.

حَدَّثَنَا الْعَبَّاسُ بْنُ الْوَلِيدِ الدِّمَشْقِيُّ حَدَّثَنَا وَهْبُ بْنُ سَعِيدٍ بْنُ عَطِيٍّ السَّلَمِيُّ حَدَّثَنَا عَبْدُ الرَّحْمَنِ بْنُ زَيْدِ بْنِ أَسْلَمَ. عَنْ أَبِيهِ عَنْ عَبْدِ اللَّهِ بْنِ عُمَرَ قَالَ قَالَ رَسُولُ اللَّهِ صَلَّى اللَّهُ عَلَيْهِ وَسَلَّمَ أَعْطُوا الْأَجِيرَ أَجْرَهُ قُلْ أَنْ يَجِفَّ عَرَقُهُ.

"Narrated to us [Al Abbas bin Al Walid Ad Dimashqi], Narrated to us Wahb bin Sa'id bin Athiah As Salami, Narrated to us 'Abdurrahman bin Zaid bin Aslam from his father, Abdullah bin Umar, who said: 'The Messenger of Allah (blessings and peace of Allah be upon him) said: "Give the laborer his wages before his sweat dries."

The Hadīth above states that when a job is completed, the wages should be paid immediately, without delay. This is because workers usually want to enjoy and use the fruits of their labor immediately after completing their obligations. According to the majority of scholars, the above Hadīth is authentic.<sup>28</sup>

- d) As-Sunnah 'Abd ar-Razzaq reported from Abu Hurairah and Abu Sa'id al-Khudri that the Prophet said:

مَنْ اسْتَأْجَرَ أَجِيرًا فَلْيُعَلِّمُهُ أَجْرَهُ

"Whoever hires a worker, give him his wages."

The above Hadith explains the permissibility of the *ijarah ala al-'amal* contract, which instructs that so that the wage does not become something that is not clearly known, it is recommended to mention the wage clearly so that it can avoid disputes and quarrels.<sup>29</sup>

- e) Ijma' of the scholars

That is the agreement of the scholars in deciding a religious law based on the Qur'an and As-Sunnah in an event or case that occurs. In the chapter of *ijarah 'ala al-'amal*, the scholars agreed to allow it because it can benefit the community in meeting the needs of buying

<sup>28</sup> Husain Insawan, "Al-Ijarah in Hadith Perspective; A Study of Hadith with Maudhu'iy Method (*Li Falah: Journal of Islamic Economics and Business Studies* Vol.2, No. 1, 2017), p. 144. 144.

<sup>29</sup> Faishal bin Abdul Azis Alu Mubarak, *Mukhtasharul Kalam ala Bulugh al-Maram*, (Bulughul Maram and its Explanations), ed. Imam Fauzi Ikhwanuddin Abdillah, (Jakarta: Ummul Qura, 2015), p. 676. 676.

and selling transactions.<sup>30</sup> None of the scholars prohibit *ijarah 'ala al-'amal* transactions, even though they differ in opinion on this matter.

## B. Terms and Conditions of *Ijarah 'Ala Al-'Amal*

The pillar is the presence of an action that will be carried out by the parties. With the existence of the pillars, it emphasizes the existence of a work to be carried out. According to the Hanafiyah scholars, translated by Rachmat Syafei, the pillars of *ijarah* are only *ijab* and *qabul*, namely the statements of the two parties to the lease contract. As for the majority of scholars, there are four pillars of *ijarah*, namely *'aqid*, *shighat* contract, *ujrah* (wages), and benefits.<sup>31</sup>

*'Aqid* are the parties to a contractual agreement. The person who gives the wage is called *mu'jir*, while the person who receives the wage to do something is called *musta'jir*. Both parties must have the ability, namely *baligh*, *rationality*, *legal capacity*, and *mutual consent*.<sup>32</sup> *Shigat* is a statement of will, which is usually called *sighat*. A lease contract is valid if, after *ijab* and *qabul*, other phrases are used that indicate the same or a similar meaning. The third pillar of *ijarah* is *ujrah*, which is something that is paid in exchange for a benefit, and it is required that the amount is known by both parties, both in wages and in leasing.<sup>33</sup> The fourth is the benefit, which can be the benefit of an object and can be the benefit of work, such as the benefit of someone's hard work, whether it is a maid or a laborer.<sup>34</sup>

In addition to the pillars, conditions are also basic things that exist outside the action itself. The *fukah* define a condition as an attribute that must be present in each pillar but is not a basic thing, as with pillars. In *ijarah*, there are four kinds of conditions as well as in the sale and purchase contract, namely, the condition of existence (*syarth 'in iqad*), the condition of validity (*syarth an-nafazh*), the valid condition (*syarth as-shibhab*), and the condition of the prevalence of *ijarah* (*syarth al-luzum*).<sup>35</sup>

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<sup>30</sup> Wahbah Az-Zuhaili, *Fiqh Islam Wa Adillatuhu*: Volume 4, translated by Abdul Hayyie al-Kattani, (Jakarta: Gema Insani, 2013), p. 386. 386.

<sup>31</sup> Rachmat Syafei, *Fiqh Muamalah*, (Bandung: Pustaka Setia, 2000), pp. 125.

<sup>32</sup> Hendi Suhendi, *Fiqh Muamalah*, (Jakarta: PT. Raja Grafindo Persada, 2005), pp. 117

<sup>33</sup> Hendi Suhendi, *Fiqh Muamalah*, (Jakarta: PT. Raja Grafindo Persada, 2005), pp. 118

<sup>34</sup> Sayyid Sabiq, *Fiqh Sunnah* Volume 3 (Transl. Asep Sobari, et al), (Jakarta: Al-I'tishom, 2008), p. 363. 363

<sup>35</sup> Wahbah Zuhaili, *Al-Fiqh al-islami wa Adillatuhu* Volume 5, (Transl. Abdul Hayyie al-Kattani, et al), (Jakarta: Gema Insani, 2011), p. 388. 388

The conditions of existence (*syarth in iqad*) are related to the contract, 'aqid, and the object of the contract. The requirements relating to 'aqid are reasoning and mumayyiz according to the Hanafiyah imams, and baligh according to the Shafi'iyah imams and Hanabilah imams. Thus, an *ijarah* contract is not valid when the perpetrators (*mu'jir* and *musta'jir*) are insane or underage. According to the Malikiyah imam, tamyiz is a condition of leasing and buying and selling, while baligh is a condition for continuity. Thus, if a mumayyiz child rents himself out as a laborer or worker, the contract is valid, but continuity requires permission from the guardian.<sup>36</sup>

The condition of validity (*syart an-nafazh*) is the existence of ownership or power. This means that an *ijarah* contract entered into by a fudhulli (one who spends someone else's property without his permission) is invalid because there is no ownership or power of attorney. According to the Hanafiyah and Malikiyah scholars, this contract relies on the consent of the owner, as is the case with buying and selling. The third type of validity (*syarth as-shibhab*) relates to the contractor, the object of the contract, the fee, the place, and the contract itself, such as the willingness of both parties to the contract, the object of the contract (benefit) should be known in order to avoid quarrels or disputes, and the object of the contract should be able to be handed over either in reality or in Shara'.

The last is the condition of the prevalence of *ijarah* (*syarth al-luzuum*), which requires two things in the *ijarah* contract so that this contract becomes prevalent (binding). The first is the freedom of the leased item from defects that damage its utilization. The second is that there are no reasons that allow terminating the *ijarah*, such as if there is a mistake or something that happens to one of the parties, then each party may terminate the contract.<sup>37</sup>

## C. Determination of Salary and Bonus at PT Honda Arista

### a) Recruitment System

To obtain qualified employees who meet the required qualifications, the company conducts a selection process in recruiting new employees. PT

<sup>36</sup> Ahmad Wardi Muchlis, *Fiqh Muamalah*, (Jakarta: Amzah, 2010), pp. 322

<sup>37</sup> Jarmanisa et al., 'ANALYSIS OF RISK COVERAGE AGREEMENT BETWEEN PT. J&T AND AN INSURANCE COMPANY FOR DELIVERY OF CONSUMER GOODS IN THE CONTEXT OF KAFALAH CONTRACT', *JURISTA: Journal of Law and Justice* 5, no. 2 (October 1, 2021): 1-20, <https://jurista-journal.org/index.php/jurista/article/view/11>.

Honda Arista is one of the companies engaged in the sale of four-wheeled vehicles. The automotive industry is competing to create changes in terms of quality and technology that provide convenience to consumers. Every prospective employee who wants to join PT Honda Arista must follow several selection stages carried out by the recruitment team. This selection test has a standard value that has been set by the company.

Given the importance of employee selection for companies to get employees who meet the standards to increase sales, PT Honda Arista holds job vacancy announcements through social media channels and job search sites. To assess applicants' suitability of applicants and the criteria the company needs, it conducts a selection process. Applicants who meet the requirements of the company will be called to take a written test and then will take the interview stage. Before the applicant takes the written test, they will be given a biodata form first to fill in. Then they will be given the written test questions. If the applicant completes the written test stage, they will proceed to the interview with the company branch head.

#### b) *Sales Mechanism*

The professionalism of a *salesperson* at work is very necessary, especially in the era of globalization and competition, which requires sales to work as effectively as possible in terms of sales. Sales are obtained based on the success or failure of the company in selling per unit of car. PT Honda Arista sets monthly sales targets. The sales target that a *salesperson* has varies according to the *grade position* set by the company.

The main task of *sales* in this case is to carry out sales planning to achieve predetermined targets, and the supervisor coordinates and manages sales. Above the supervisor is a sales manager, and above the sales manager is a *brand manager*. In automotive companies, usually each company has a *General Manager* (GM), Supervisor (SPV), *Sales Coordinator*, and *Sales*. If, after six months, the sales employee does not reach the target, the employee will be released from their position or fired, because this sales strategy is based solely on target achievement.<sup>38</sup>

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<sup>38</sup> Chairul Fahmi, 'The Impact of Regulation on Islamic Financial Institutions Toward the Monopolistic Practices in the Banking Industry in Aceh, Indonesia', *Peuradeun Scientific Journal* 11, no. 2 (May 30, 2023): 667–86, <https://doi.org/10.26811/peuradeun.v11i2.923>.

The work agreement between the sales employee and the company PT Honda Arista uses a Specific Time Work Agreement (PKWT), which is a work agreement between workers and employers to establish a working relationship for a certain time or for certain temporary work in accordance with (article 1, Number 1 of the Decree of the Minister of Manpower and Transmigration Number KEP 100/MEN/VI/2004 concerning Provisions for the Implementation of Specific Time Work Agreements). So, a work agreement for a certain period of time can be interpreted as setting a period of time related to the length of the employment relationship between the worker and the employer.<sup>39</sup>

This is the case with the fixed-term employment agreement at PT Honda Arista, in which the employment agreement is made by prospective workers, and the company in this case is PT Honda Arista; it is a standard agreement because one party, namely the company, makes it. The worker is not included in the making of the contract. However, prospective workers are obliged to study the contents of the contract before signing it.<sup>40</sup>

The *sales* work hours set by PT Honda Arista are Monday to Saturday. Sales work from 08.00 am to 17.00 pm. Then *sales* are required to take attendance in the morning when they come in, and after attendance, they have a *meeting* with the supervisor or *sales* coordinator. The *sales* work mechanism in getting *customers* starts with several options, including canvassing, which involves distributing brochures to markets and offices, usually done at the beginning of each month. The purpose of distributing brochures is to make it easier for *sales* to explain products and price details to prospective *customers*. In addition, sales use tactics in achieve targets, including participating in exhibitions in malls and at gas stations. When participating in exhibitions, *sales* must explain machine specifications, features, product warranties, and others. Another option is to showcase products through advertisements, usually paid ads on Facebook and Instagram. With *sales* advertising on social media, the potential to get customers will be greater than by distributing brochures. Furthermore, if the customer is interested, he will contact the *sales contact person* available on the

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<sup>39</sup> Adrian Sutedi, *Labor Law*, (Jakarta: Sinar Grafika, 2009), pp. 48

<sup>40</sup> Iwandi Iwandi, Rustam Efendi, and Chairul Fahmi, 'THE CONCEPT OF FRANCHISING IN THE INDONESIAN CIVIL LAW AND ISLAM', *Al-Mudharabah: Journal of Islamic Economics and Finance* 4, no. 2 (September 29, 2023): 14–39, <https://doi.org/10.22373/al-mudharabah.v5i2.3409>.

brochure or in the advertisement. After contacting the *sales person* concerned, the *customer* is given the choice of making a credit purchase or cash purchase.

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If the *customer* chooses a credit purchase, there are conditions for each *lease*. If the *customer* previously had an unpaid credit history or was in arrears and even paid a large amount of fines, the *customer* will find it difficult to process the leasing, and the *leasing* party rarely accepts because there is already a history that is avoided. If the *customer* has no previous credit history, the process will be immediately carried out to the next stage, the *customer* first gives a panjar to the *leasing* party, then it continues with the *leasing* party who will survey the *customer's* income and housing. If it is in accordance with the *leasing* party's standards and the *customer* also agrees to the terms of the monthly installments, then the *customer* panjar and dp first, the *customer* wants the maximum dp or minimum dp. If the *customer* wants a minimum dp the monthly installment is large, and if the *customer* wants a maximum dp the monthly installment is relatively small. Then the *customer* pays monthly installments to the *leasing* company. *Sales* is in charge of taking care of customer data to get leasing and also taking care of discount prices and prices that are suitable for *customers*, and *sales* are also in charge of handing over car units if the unit is available in the *showroom*.

That is what *sales* must face in carrying out their work, all of which they do solely to get paid, which is their main goal at work. However, the risks faced by *sales* are not big risks so that the wages given by the company to *sales* are relevant to the working hours and risks that might occur. As for the determination of wages with working hours, it has been determined at the beginning of the contract by the company so that if the *sales* have signed the contract, it is stated that the *sales* have agreed to the contract.<sup>42</sup>

### c) Salary and Bonus Determination System

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<sup>41</sup> Chairul Fahmi and Wira Afrina, 'ANALYSIS OF LEGAL ASPECTS ON DEBT TRANSFER FROM CONVENTIONAL BANK TO SHARIA BANK POST THE APPLICATION OF QANUN ACEH NO. 11 OF 2018', *Al-Mudharabah: Journal of Islamic Economics and Finance* 4, no. 1 (July 23, 2023): 28-39, <https://www.journal.ar-raniry.ac.id/index.php/mudharabah/article/view/3047>.

<sup>42</sup> Sri Wahyuni et al., 'THE ROLE OF COURTS IN RESOLVING CASES OF BANKRUPTCY OF ISLAMIC BANK CUSTOMERS', *JURISTA: Journal of Law and Justice* 7, no. 1 (June 10, 2023): 1-23, <https://doi.org/10.1234/jurista.v7i1.42>.

Wages are the rights of workers, received and expressed in the form of money as compensation from employers to workers, determined and paid under agreement and legislation, including benefits for workers and their families for work or services that have been or will be performed by them.<sup>43</sup>

The salary calculation for sales uses the Regional Minimum Wage (UMR), but beyond the Regional Minimum Wage (UMR) salary, there are bonuses, both sales bonuses and incentive bonuses. The form and criteria for bonuses in each company are different, which generally applies to the criteria for giving bonuses based on position/position, and achieving certain targets. PT Honda Arista provides bonuses to *sales staff* as arranged by agreement and outlined in the employment contract. This means that if it is regulated in the employment contract, it is binding, and the company is obliged to provide bonuses and carry them out during the period the employment contract is valid. So, in Honda Arista, the bonus count is not all you can get, because the bonus is only an incentive obtained by *sales* based on the targets that have been achieved.

Like the *Junior Sales Executive* (JSE), the target must reach six units for three months; if, in the three-month sales evaluation, he reaches the minimum target, then he gets a salary and incentives. If, in the three-month evaluation, he does not reach the target, he gets only a salary, namely the Regional Minimum Wage (UMR). Unlike the case when he is in the training period, he does not get a fixed salary, and the nominal amount is small. Sales training income is only from the sale of car units; if you want to move up to the position of contract sales, then you must sell a lot of car units and must also reach the target. Every time a *salesperson* sells a car unit, they get an incentive, and if a customer makes a credit purchase, the salesperson gets a refund based on the credit interest.<sup>44</sup>

According to the results of the author's interviews with informants, in Honda Arista, not all informants can get the bonus because the bonus is only an incentive obtained by *sales* based on the targets that have been achieved. Bonuses are usually given in the form of money, and bonuses are given at the same time as salary. Usually, the incentive per unit of car varies. For the

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<sup>43</sup> Mardani, *Sharia Economic Jurisprudence* (Jakarta: Kencana, 2019).

<sup>44</sup> Chairul Fahmi and Wira Afrina, 'Analysis of Legal Aspects on Debt Transfer from Conventional Bank to Sharia Bank Post the Application of Qanun Aceh No. 11 Of 2018', *Al-Mudharabah: Journal of Islamic Economics and Finance* 4, no. 1 (2023): 28-39, <http://journal.ar-raniry.ac.id/index.php/mudharabah/article/view/3047>.

Honda Brio, the incentive per unit is RP250,000.00. And apart from the Honda Brio, the incentive per unit reaches RP500,000. Bonus incentives vary by car brand, not by car price of the car.

From the informant's statement above, it shows that there is an element of lack of justice and balance. Because in practice, PT Honda Arista has employed sales with bonuses that are not the same for each salesperson, it results in *sales* having social jealousy with each other. It is likely that if a salesperson sells car units with high-end brands, they get a large bonus incentive, and vice versa; if a salesperson sells car units with low-end brands, then the bonus incentives tend to be small.<sup>45</sup>

The issue of wages is basically not an issue that is more related to the appreciation and form of help between humans towards each other, but as we know that in principle Islam really wants and even encourages humans to help each other in terms of goodness, because basically it has become *sunnatullah* that humans as social creatures must socialize and help each other, as God says in the Qur'an, Surah Az-Zukhruf, verse 32:

أَهُمْ يَفْصِلُونَ رَحْمَتَ رَبِّكَ نَحْنُ قَسَمْنَا بَيْنَهُمْ مَعِيشَتَهُمْ فِي الْحَيَاةِ الدُّنْيَا وَرَفَعْنَا بَعْضَهُمْ فَوْقَ بَعْضٍ  
دَرَجَاتٍ لِّيَتَّخِذَ بَعْضُهُمْ بَعْضًا سُلْخًا وَرَحْمَتُ رَبِّكَ خَيْرٌ مِّمَّا يَجْمَعُونَ

Meaning: "Are they those who divide the mercy of your Lord? We determine their livelihood in the life of the world, and We have elevated some of them above others by some degrees, so that some of them may utilize others. The mercy of your Lord is better than what they gather."

Islam teaches that the working relationship built between employers and workers is not a relationship that is solely to seek as much profit as possible by isolating the welfare of other parties (workers) but also a relationship that is built as a form of mutual assistance between fellow human beings.

#### **D. Application of *ijarah 'ala al-'amal* in determining salaries and bonuses at Honda Arista**

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<sup>45</sup> Chairul Fahmi and Syarifah Riyani, 'ISLAMIC ECONOMIC ANALYSIS OF THE ACEH SPECIAL AUTONOMY FUND MANAGEMENT', *Wahana Akademika: Journal of Islamic and Social Studies* 11, no. 1 (2024): 89–104, <https://doi.org/10.21580/wa.v11i1.20007>.

The relationship between the concept of *ijarah 'ala al-'amal* and this *sales* wage system lies in the practice of wages, where wages are given for one's services after doing a job. Therefore, the practice of car *sales* wages can be classified as the concept of *ijarah 'ala al-'amal* in fiqh muamalah.

The results illustrate that the practice of giving wages to Honda Arista *sales* is in accordance and some are not in accordance with the concept of *ijarah 'ala al-'amal*. The practice of giving wages in accordance with the concept of *ijarah 'ala al-'amal* is that the company gives wages to *sales* after the work is done. The stipulated wages are always paid by the company, in accordance with the previous work contract that has been established. This is in accordance with the Prophetic Word regarding the obligation to pay wages to someone after doing work. The Prophet said:

عن ابن عباس قال: ان النبي صلى عليه وسلم احتجم رسول الله صلى عليه وسلم واعطى.  
الذي حجه اجره ولو كان حراما مالم يعطه {رواه البخاري}

"Ibn Abbas reported that he said: 'The Messenger of Allah (peace and blessings of Allah be upon him) used to do cupping and gave the one who did it a reward, and if it had been forbidden, he would not have given it.' (H.R. Bukhari)

This Hadith shows that during the time of the Prophet, *ijārah* transactions related to wages already existed. This Hadith has become the basis for making it obligatory to pay someone after doing a job.

The practice of providing wages for Honda Arista *sales* which is not in accordance with the concept of *ijarah 'ala al-'amal*, namely the provision of bonuses lacks the principles of justice and balance. Because in practice PT Honda Arista has employed *salespeople* with the same responsibilities but with different bonus incentives, it results in *sales* having social jealousy with each other.<sup>46</sup>

Based on the principle of free will, a business should be based on consent, togetherness, and agreement. Because this is a requirement for conducting a transaction. The implementation of wages that occur at Honda

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<sup>46</sup> Devianita, 'APPLICATION OF AKAD IJARAH IN BANK SYARIAH FINANCING PRODUCTS'.

Arista has fulfilled the principle of free will. This can be seen from the beginning of the company's work has explained the calculation of wages that will be obtained by the *sales* themselves.

In wage agreements both parties are usually warned to be honest, fair and transparent, so that no wrongdoing occurs. Thus Islamic law highly upholds and obliges people to keep promises that have been made with others. Reneging on an agreement is despicable and Allah hates people who are untrue in their actions and words. As mentioned in the word of Allah letter As- Şhaff verse 2-3 which reads:

يَا أَيُّهَا الَّذِينَ آمَنُوا لِمَ تَقُولُونَ مَا لَا تَفْعَلُونَ (2) كَبُرَ مَقْتًا عِنْدَ اللَّهِ أَنْ تَقُولُوا مَا لَا تَفْعَلُونَ

"

O you who believe, why do you say what you do not do? It is hateful in the sight of Allah that you say what you do not do." (Q.S As-Saff: 2- 3)

The verse above explains that Allah SWT really hates people who have made agreements with other people but renege on these agreements, so humans are prohibited from making an agreement with others if it is not able to be implemented and obeyed. If someone who has made the agreement does not carry out as promised, then he will sin. On the other hand, fulfilling a contract is a trait that is highly praised and honored by Allah.

## Conclusions

The influence of *sales* in the development of a company is very large, so it requires structuring the workload in accordance with the work capabilities of the *sales* themselves in terms of sales. Sales are obtained based on the success or failure of the company in selling per unit of car. PT Honda Arista sets sales targets every month. The sales target that a *sales* person has varies according to the *grade position* set by the company. Apart from achieving sales targets, the workload generally faced by *sales* is to find prospective buyers through various sources such as outgoing calls or attending exhibition events. The success of *sales* often depends on the dedication of *salespeople* in providing quality service and building positive relationships with prospective

buyers. The target realization that the company imposes on *sales* is a monthly target that depends on the *sales* position.

The review of Islamic law on the determination of salaries and bonuses at PT Honda Arista car *sales* that the author gets is twofold, namely the existence of conformity and discrepancy. In the concept of *ijarah*, wages are the price that must be paid to workers for their services in the production of wealth such as other production factors, in this case PT Honda Arista has implemented a wage payment system in the form of salaries and sales bonuses in accordance with the concept of *ijarah*, namely giving wages after the *sales* have completed their work. As for what is not appropriate, namely the bonus given by the *Head Office* to each sales marketing with different bonuses, but the responsibility is the same, namely selling car units.

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