

Application of the Ijarah Agreement in Al-Badar Syariah Hotel Room Rental in Makassar

Risna Aulia¹⁾, Muryani Aرسال²⁾, Muhammad Khaedar Sahib³⁾

Accounting Study Program, Faculty of Economics and Business, Universitas Muhammadiyah Makassar, Indonesia

Corresponding Author :

risnaaull16@gmail.com¹⁾ murvani@unismuh.ac.id²⁾ khaedar@unismuh.ac.id³⁾

Abstract

The aim of this research is a qualitative type of research with the aim of knowing the application and implementation of the ijarah (rental) contract at Al-Badar Hotel Syariah Makassar. The Ijarah contract is a rental contract entered into by both parties to the agreement between the mu'ajir (the person who rents) and the musta'jir (the person who rents) both parties benefit from the replacement of the rent. And also this research aims to determine the compatibility of the ijarah (lease) agreement with the DSN-MUI Fatwa regarding Ijarah. The method used in collecting data was obtained from interviews and documentation. The data sources used are primary data and secondary data. This type of research includes field research. The results of the research obtained are that the implementation of the ijarah contract for renting rooms at the Al-Badar Syariah Makassar hotel is carried out based on an agreement between both parties, namely between the hotel (receptionist) and the room renter by paying the rent to the hotel according to the price agreed upon by both parties. both parties. And the suitability of the ijarah agreement for renting Al-Badar Syariah Makassar hotel rooms is in accordance with the DSN-MUI Fatwa regarding ijarah with the fulfillment of the pillars and conditions of ijarah.

Keywords: *Ijarah contract, rent, DSN-MUI fatwa*

INTRODUCTION

In general, ijarah is a contract that binds rental transactions with customers or with banks. According to the fatwa of the National Sharia Council-Indonesian Ulema Council (DSN-MUI), Ijarah is a contract that transfers the right to use (benefits) of goods or services for a certain period of time through payment of 'salary/rent' without any transfer of ownership of the goods. The Financial Services Authority (OJK) explains that ijarah is an agreement to provide capital for the transfer of use rights or benefits of goods or services based on a rental transaction.

Ijarah is a transaction that buys and sells the benefits of an object, while the principal ownership of the object remains with the owner. Ijarah activities are a form of muamalah activity that many people do to fulfill their daily needs. Economic activity in the Islamic world is known as muamalah, which includes several buying and selling activities, renting, debts and receivables, and so on. As time goes by, people are certainly increasingly interested in switching to economic activities based on sharia principles. Renting or paying wages for services is known as ijarah. Ijarah is a form of buying and selling that we often find among the community. Today, this method of buying and selling is very common.

For your information, in the hadith literature, there are several hadiths that mention the ijarah (lease) agreement. One of them is a hadith narrated by Imam Bukhari and Imam Muslim:

"From Abu Hurairah Radhiyallahu'anhu, he said: Rasulullah shallallahu 'alaihi wa sallam said: "Indeed, Allah is pleased with two people who enter into a contract: the one who rents and the one who rents out." (HR. Bukhari and Muslim).

This hadith shows the importance of the ijarah contract in Islam and how it is recommended to enter into a good rental contract between the renting party and the lessor.

A hotel is a business managed by an owner that provides food, drinks and rooms to tourists (Wida, 2021). Along with increasing awareness among the Muslim community in Indonesia, many Muslim communities prefer Sharia hotel accommodation.

Renting a hotel room is not as simple as many people think, but there must be agreements that must be accepted by both parties. So that there are no acts or violations other than the agreement carried out by guests or visitors. If this agreement or agreement is violated, several parties will suffer losses.

Based on the researcher's understanding of the object of this research, namely Al-Badar Hotel Syariah Makassar which is located at Jl. Pengayoman, No.11, Pandang, Kec. Panakukkang, Makassar City, South Sulawesi. There is a problem in implementing the ijarah contract at Al-Badar Hotel Syariah Makassar, namely that there are provisions that are often complied with by hotel guests, such as renters or hotel guests who pay for hotel rooms via the application but do not occupy the hotel room so the rent cannot be returned, resulting in losses. on one of the parties and the ijarah agreement is not fulfilled and not carried out perfectly. And there are also things that prospective hotel guests often do not comply with, such as couples who do not meet the requirements when booking a hotel room and many prospective hotel guests who lack knowledge about sharia hotels and non-syariah hotels.

Based on the problems above, the author is interested in making a research or study, namely "Implementation of the Ijarah Agreement in Al-Badar Syariah Makassar Hotel Room Rentals"

LITERATURE REVIEW

A. Theory Review

1. Ijarah/Rent

Ijarah knows that the statement of service utilization is good for products and work administration. If it is used to obtain profits related to property, it is called rent, and if it is used to obtain employment it is called compensation. He also understood that the exchange of ijarah depended on the exchange of profits (usage rights) and not on the exchange of freedom of ownership (ownership rights). Therefore, basically this standard is the same as trading guidelines, but the difference lies in the object of exchange. If in the sense of buying and selling where the object of exchange is known to be merchandise, then in ijarah where the object of exchange is known to be a decent profit or administration, with ijarah a trustworthy bank can also serve customers who only need administration.

(Thyar and Muhammad, 2009).

2. Legal basis of Ijarah

Among several legal grounds that are used to consider whether an ijarah statement is valid or not are:(Q.s Al - Khafi 18: 94)

سَدًّا وَيَبْنِيهِمْ بَيْنَنَا تَجْعَلْ أَنْ عَلَى خَرْجًا لَكَ لَنْجَعُ فَهَلْ الْأَرْضِ فِي مُفْسِدُونَ وَمَأْجُوجَ يَأْجُوجَ إِنَّ الْفَرَنْجِينَ يَدَا قَالُوا

It means:

They said "O Zulkarnain!!! Indeed, Yagjuj and Makjuj are (creatures who) do damage on the earth, so may we pay you a reward so that you build a barrier between us and them?"

3. DSN-MUI Fatwa Concerning Ijarah

Considering the assessment of the members at the National Sharia Council meeting on Thursday 8 Muharram 1421 H/13 April 2000, a Fatwa on Ijarah financing was issued which was intended to serve as a rule in determining the validity of the Ijarah statement.

4. Rukun and Terms of Ijarah/Rent

In general, in the book of fiqh it is stated that the pillars of ijarah are the party who rents (musta'jir) and the party who rents out (mu'jir). Consent and qabul (sigah) benefits from rented goods and also wages. Apart from that, in the compilation of Islamic economic law (KHES) it is stated in article 251 that the pillars of Ijarah are:

1. The renting party
2. The party who rents it
3. Objects that are gifted/rented
4. Contract/agreement

5. End of Ijarah

A rental activity can end if the specified and agreed time has expired. However, the rental agreement can be extended in accordance with the provisions and mutual agreement. Ijarah is a common type of contract, namely a contract that does not allow for fasakh on either party, because ijarah is an exchange contract, unless there are circumstances that require fasakh.

6. Cancellation of Ijarah/Rent

Ijarah is known to be one of the common types of contracts, namely contracts that do not allow Fasakh on either party, because Ijarah is known to be an exchange contract, unless there are circumstances that require Fasakh. Ijarah will be canceled (fasakh) if the following things happen:

1. The goods to be rented have damage or defects which are the right of the renter.
2. Damage to rental items, such as damaged houses, and so on.
3. Damage to products that were paid for (ma'jur'alaih), for example clothes that were paid to be sewn.
4. Providing agreed services, ending the specified time, and completing the work.
5. Fasakh ijarah is permissible from one of the parties, for example a person who rents a shop to trade, then someone takes the merchandise, so he can spend the rent money. (Hanafiah)

7. Definition of hotel

It is known that a hotel is a building, business or business entity that provides overnight or overnight services and provides food and drinks to visiting guests and also has other service facilities. While sharia hotels are based on fatwas that can be simplified, sharia hotels are known to manage their services and facilities in accordance with sharia principles.

8. Sharia Hotel Terms

There are several conditions that sharia hotels must comply with, namely as follows:

1. Do not produce or sell, and do not provide or rent products or services that are prohibited in whole or in part by Sharia regulations. And the food contains elements of pork, alcoholic drinks, gambling, adultery, and so on.
2. Does not contain unreasonable and unjust, evil, disobedient or heretical elements which are prohibited by the Shari'a either directly or indirectly.
3. There are no elements of deception, lies, ambiguity, cheating, and dangerous or excessive risks. (Rianto, 2021)

9. Criteria and Conditions Related to Sharia Hotels According to the DSN-MUI Fatwa

The criteria for the Sharia Hotel Business are a qualitative formulation or classification that covers various aspects of products, services and management. According to DSN-MUI Fatwa No.:

Decree number 108/DSN-MUI/X/2016 concerning Guidelines for Organizing Tourism Based on Sharia Principles. Regulations relating to sharia hotels are as follows:

1. Sharia hotels must not provide access to pornography and immoral acts.
2. Sharia hotels may not provide entertainment facilities that lead to polytheism, pornography, immorality and immoral acts.
3. Food and drinks provided by sharia hotels must have halal certification from the Indonesian Ulama Council.
4. Providing adequate infrastructure, equipment and worship facilities, including washing facilities.
5. Managers and hotel staff must wear clothing that complies with sharia regulations.
6. Sharia hotels are required to have rules and guidelines or instructions on hotel service procedures to ensure that the management and hotel services provided are in accordance with sharia principles.
7. Sharia hotels must use the services of sharia financial institutions in providing their services.

10. PSAK 107 Concerning Ijarah Agreements

Statement of Financial Accounting Standards 107: Ijarah Accounting (PSAK 107) was first issued by the Financial Accounting Standards Board of the Indonesian Accountants Association (DSAK IAI) on April 21 2009. This PSAK replaces the provisions related to the presentation of sharia financial reports in PSAK 59: Sharia Banking Accounting which was issued on May 1, 2002 (Albana, 2021). Accounting standards regarding ijarah refer to PSAK 107 concerning Ijarah Accounting which came into effect on January 1 2010 (Sholihin & Andari, 2022). The scope of PSAK 107 includes: recognition and measurement of the costs of acquiring ijarah objects (Tiara, 2019), ijarah and IMBT income and expenses, ijarah and IMBT income receivables, repair costs incurred, transfer of ownership of leased objects (Angrayni et al., 2020), permanent depreciation and amortization of the value of the rental object (GREDIANI, 2022). As time goes by, manual bookkeeping is becoming less common because now almost all financial institutions use computer systems to input daily transaction data (Tajudin, 2022).

RESEARCH METHODS

It is known that the type of research used by the author is qualitative research. This qualitative research method is a research method that is based on reasoning, postpositivism, which is used to research the conditions of natural objects (as opposed to experiments) where the researcher will be the key instrument, data collection techniques are carried out by triangulation (combination), data analysis is inductive/qualitative, and the results of this qualitative research emphasize meaning rather than generalization. The place of research that will be carried out by the author as a research object will be carried out at Ruko Mirah 2 Jalan Pengayoman No.11, Pandang, Kec. Panakkukang, Makassar City, South Sulawesi. The informants or sources for this research are managers and operational staff as well as employees at Al-Badar Hotel Syariah Makassar. The data collection techniques used in this research are known as follows:

1. Interview

namely explicitly so that researchers can search for extensive and comprehensive data to obtain information regarding the financing and implementation of ijarah contracts in renting hotel rooms at Al-Badar Syariah Makassar.

2. Documentation

It is known that data collection is used to obtain relevant information and as a form of evidence that research has been carried out.

RESULTS AND DISCUSSION

1. Mechanism for Implementing the Ijarah Agreement at the Al-Badar Syariah Hotel Makassar.

Al-Badar Hotel Syariah Makassar in implementing the ijarah contract must fulfill the agreements that have been implemented and determined by the standardization of the Al-Badar Syariah hotel to simplify the process for visitors/guests who will stay overnight for a while

The terms and conditions are known as follows:

- 1) If visitors stay in pairs, they will be selected by showing their ID card, marriage book or wedding photo.
- 2) Employees or prospective tenants are expected to wear polite and closed clothing.
- 3) Pets are not allowed so as not to disturb other visitors.
- 4) The visitor or renter registers and selects the room to be occupied, then the visitor obtains a room key from the Al-Badar Syariah Hotel Makassar receptionist.

"In implementing the ijarah contract at the Al-Badar Syariah Makassar hotel, it has been explained that the Al-Badar hotel has complied with the DSN - MUI fatwa which states that the hotel always provides halal food and drinks, does not facilitate access to pornography, provides and supplies facilities and equipment and infrastructure. which is good for the implementation of worship, which includes washing facilities and also the management, hotel employees are expected to wear good clothes in accordance with sharia rules. "The Al-Badar Syariah Makassar hotel also verbally or actually provided a similar statement between both parties to agree to the contract that had been agreed upon so that no party felt disadvantaged." (receptionist)

In the practice of renting rooms at Al-Badar Syariah Makassar, there are obligations and rights that must be fulfilled by the renter and the hotel. Visitors have the right to know that they can take advantage of all the facilities provided by the hotel, because the guest has paid the room rental that has been determined by the hotel. And the hotel's right is to receive room rental money that has been given by the tenant and then must provide excellent service to guests who will stay at Al-Badar sharia hotel Makassar.

In the practice of renting rooms at Al-Badar sharia Makassar, the party who is the mu'ajir is known to be the Al-Badar hotel, and the party who is the musta'jir is known to be the visitors who will stay at the Al-Badar sharia hotel.

"Based on the results of the interview, the Al-Badar Syariah hotel can be booked via hotel booking applications such as Agoda, etc. And can also be ordered directly at the hotel. And you can also book via WhatsApp by providing a down payment. "Al-'urbun/advance payment is known as proof of the guest's seriousness in renting a room at the Al-Badar sharia hotel Makassar." (receptionist)

In Islam, when people carry out rental transactions, they must comply with mechanisms and rules that are based on the Al-Qur'an and hadith. The goal is to be able to differentiate between good and bad. Because humans are creatures who always feel lacking and have great desires, including seeking as much profit as possible. Therefore, if there are no rules that serve as a basis then there is nothing to control human behavior.

The following are several principles that are requirements for ijarah, namely:

- 1) The principle of like and like, where this exchange must be carried out based on mutual liking between both parties and has agreed, so from this we will avoid things that do not take away other people's rights.
- 2) The principle of fairness in transactions, this principle should be carried out fairly and not favor one party over another. So you get similar rights and commitments and don't take away people's rights and obligations.
- 3) The principle of mutual assistance, ijarah is known as mutual assistance between individuals, because it involves helping other people in meeting their needs.
- 4) The principle of mutual benefit, basically ijarah means that cooperation is mutually beneficial and profitable, so that no party feels at a disadvantage in the transaction. (Engang Hidayat, 2015)

2. Suitability of Implementing the Ijarah Agreement According to the DSN-MUI Fatwa at the Al-Badar Syariah Hotel Makassar.

Remembering the DSN - MUI fatwa No.09/DSN-MUI/IV/2000 concerning Ijarah which contains supporting points and conditions when carrying out rental activities, are as follows:

1) Sighat Ijarah

Ijab and qabul are explanations by both parties regarding the agreement, either verbally or otherwise. The implementation of hotel room rental at the Al-Badar Syariah Makassar hotel is in accordance with the DSN - MUI fatwa on the grounds that the sighat ijarah at the Al-Badar hotel is fulfilled. The consent agreement is made verbally from the hotel (receptionist) with the prospective tenant which is confirmation from the hotel or lessor who rents out the hotel room to the prospective tenant and is then acknowledged and ratified by the tenant. In accordance with sharia rules, an agreement is valid if both parties are adults and of sound mind.

Leasing is known to be a very frequent transaction carried out regularly, after buying and selling. Generally, the cycle used in renting rooms at the Al-Badar Syariah Makassar hotel is through an agreement between the owner and renter of the hotel room. As said during an interview between the author and Mr. Ahmad as an employee at Al-Badar Syariah Makassar.

"This is not much different from the general hotel rental procedure. We only ask for visitors' ID cards and room rental money. Usually, visitors who want to rest come directly to the hotel to rent a room, then if it is suitable, the tenant directly carries out a hotel room rental transaction, and then the tenant can immediately occupy the room he has rented. Before the agreement between the tenant and the person renting out the room occurs, the hotel in this case explains the terms and conditions for renting the room. This is done to anticipate that undesirable things will not happen." (receptionist)

Confirmation of this rental is done verbally, namely by saying the sentence that he will rent a hotel room for a few days, then assuming an agreement has been reached regarding the agreed costs and conditions, the visitor will carry out the transaction according to the agreed costs.

2) Object of the Ijarah Agreement

The object of this ijarah contract is known to be profits from goods and rent or profits from services and wages. The implementation of ijarah or rental of Makassar sharia Al-Badar hotel rooms is in accordance with the DSN - MUI fatwa because the object of ijarah in renting hotel rooms is known to be the benefits of goods and rentals. In this ijarah object, the profit from an item and rent is known as the profit obtained from a room for a temporary stay and the tenant pays the rent according to the time the guest wishes.

The provisions of the ijarah object are:

- 1) The object of ijarah is the profit from the use of goods and services.
- 2) The advantages of the product or service must be able to be surveyed and implemented in the agreement.
- 3) The advantages of the product or service must be permissible (not haram).
- 4) The capacity to fulfill the benefits must be genuine and in accordance with sharia.
- 5) Benefits must be acknowledged explicitly so as to eliminate ignorance that can give rise to debate.
- 6) Determination of benefits must be stated clearly, including the time period. It can also be seen from the details or actual ID.
- 7) Rent or wages are known to be something that is a customer commitment and paid to LKS as profit installments. Something that can be used as a cost in trading can also be used as a contract or wage in ijarah.

3) Contractor

The contract actors referred to here can be a pair or more people, it can also be an individual or something either as a direct actor or as a representative of the contract actor.

4) Consumers and hotels

The instructions used to measure the performance of the Makassar Al-Badar sharia hotel are in accordance with the DSN - MUI Fatwa Number 108/DSN-MUI/X/2016 concerning Rules for Organizing Tourism Based on Sharia Principles, namely as follows:

1) Do not allow pornography and distractions

Al-Badar sharia hotel Makassar provides wifi for hotel visitors who stay temporarily and LED televisions in each hotel room, so that visitors can use these facilities for entertainment such as watching shows or films, with the wifi provided by the hotel, the hotel provides restrictions to visitors hotel not to access pornography.

Al-Badar sharia hotel Makassar also does not provide entertainment such as bars, discos, karaoke, etc.

2) Food & Drink

The food and drinks provided by Al-Badar Syariah Makassar accommodation include breakfast as well as tea and coffee and also water. All food and drinks provided by the Al-Badar hotel have a halal mark from the MUI and are registered with BPOM so they are guaranteed to be halal, and the accommodation also does not provide alcoholic drinks.

3) Worship Facilities

Each hotel room is equipped with prayer facilities and Al-Qur'an. Meanwhile, for the mukenah or sarong, you can ask the accommodation to prepare it according to your size requirements. What's more, the various facilities for washing in the rooms are clean and good. Apart from that, the prayer room provided by the accommodation also has a Qibla direction, the prayer equipment is complete even though it is relatively few. The worship facilities provided by the hotel are clean, well maintained and neat so that hotel guests are comfortable when praying.

4) Management & employee attire

From the results of the interview, Ahmad said that the clothes worn by hotel workers for men are short-sleeved koko shirts, or shirts and trousers, while for women they are expected to wear a hijab, cover their private parts, and dress not tight and not transparent or made of thin material and the most common thing is to wear polite.

5) Financial Institution Services

Al-Badar sharia hotel Makassar uses sharia financial service institutions such as Bank Syariah Indonesia (BSI) in its services. Basically, sharia hotels do not establish relationships or communications other than those that are also sharia, for example sharia banking for employee finances and other matters, and also use sharia insurance for employee protection and other matters. This is done to limit non-halal payments at this sharia hotel so that it becomes pure sharia.

3. Revenue Report for Ijarah Registration for Al-Badar Syariah Hotel Rooms Makassar.

Al-Badar room rental income from Makassar sharia hotel in 2022:

BULAN/MONTHS	KAMAR/ROOM
• Januari	Rp. 67.302.000.00
• Februari	Rp. 60.964.500.00
• Maret	Rp. 60.425.000.00
• April	Rp. 48.465.000.00
• Mei	Rp. 65.747.000.00
• Juni	Rp. 74.057.500.00
• Juli	Rp. 51.840.500.00
• Agustus	Rp. 55.678.500.00
• September	Rp. 57.209.000.00
• Oktober	Rp. 44.577.000.00
• November	Rp. 76.454.000.00
• Desember	Rp. 55.486.000.00
• TOTAL	Rp. 718.206.000.00

Pendapatan ijarah sewa kamar Al-Badar hotel syariah Makassar di tahun 2023 :

BULAN/MONTHS	KAMAR/ROOM
• Januari	Rp. 50.335.000.00
• Februari	Rp. 30.472.000.00
• Maret	Rp. 54.000.000.00
• April	Rp. 55.140.000.00
• Mei	Rp. 54.540.000.00
• Juni	Rp. 54.225.000.00
• Juli	Rp. 50.075.000.00
• Agustus	Rp. 44.260.000.00
• September	Rp. 43.774.000.00
• Oktober	Rp. 55.998.500.00

• November	Rp. 93.428.000.00
• Desember	Rp. 74.306.000.00
• TOTAL	Rp. 660.553.500.00

The results of research on income generation in 2022 and 2023 at Al-Badar Hotel Syariah Makassar are as follows:

In the 2022 period, the largest room rental income will be obtained in November 2022, namely IDR. 76,454,000.00. Meanwhile, the lowest income was obtained in October 2022, namely Rp. 44,577,000.00.

In the 2023 period, the room rental income will be greater or the highest will be obtained in November 2023, namely IDR. 93,428,000.00. Meanwhile, the lowest income was obtained in February 2023, namely Rp. 30,472,000.00.

The calculation of ijarah income at Al-Badar Hotel Syariah Makassar is based on the principle of profit sharing or profit sharing between the property owner and the hotel manager. Ijarah income is calculated based on a percentage of the hotel's gross or net income after deducting operational costs. This percentage amount can vary depending on the agreement between the hotel owner and manager.

To determine the daily rent calculation in an ijarah contract at Al-Badar Hotel Syariah Makassar, there are usually several factors that need to be considered, such as:

1. Facilities and services: rental prices can be influenced by the facilities provided by the hotel, such as the rooms offered, public facilities and additional services.
2. Season or holiday: rental prices may fluctuate depending on the season or specific holiday. At certain times, rental prices can increase due to high demand.
3. Duration of rental: it is possible that the hotel offers special prices for long-term rentals or rentals for a certain time.

Analysis and Interpretation (Discussion)

1. Sharia Hotel Mechanism

Sharia hotels or sharia-based hotels in their management, facilities and business operations do not violate sharia rules, trying with their systems to minimize and eliminate the possibility of misuse of facilities by service users.

Several indicators of sharia hotels are, firstly, the Al-Badar sharia hotel regulations where sharia hotels provide services that do not conflict with Islamic rules, such as: prohibited from entering/staying with non-official partners, not bringing drugs, narcotics and liquor, not bringing firearms, sharp objects.

Second, in terms of financial management, investors who wish to invest in the sharia hotel business must agree to sharia principles. Apart from that, for banking matters, hotel owners are required to use sharia banking facilities.

Third, sharia hotel facilities where there is a special prayer room and prayer equipment for each room.

Fourth, in this case officers or employees who work in sharia hotels are required to dress modestly in accordance with basic sharia principles.

Fifth, sharia hotels do not provide food and drinks that smell like alcohol and food that is not halal according to Islam.

Based on DSN-MUI fatwa Number 108/DSN-MUI/X/2016, sharia hotel business is the provision of accommodation in the form of rooms in a building which is equipped with food and beverage services, entertainment activities and/or other facilities on a daily basis with the aim of making a profit. which is carried out in accordance with sharia principles.

After reviewing several previous studies, the author can differentiate between ijarah contracts in sharia hotels and boarding houses, namely based on the rental object and transaction characteristics. The object of sharia hotel rental is the entire hotel or part of the hotel which is rented to visitors for use. Meanwhile, boarding houses, namely rental objects, are usually rooms or residential units that are rented out to tenants for a long period of time.

The next difference is the characteristics of the transaction: in sharia hotels, ijarah transactions in hotels tend to involve collaboration between the hotel owner and the hotel manager, where the owner gets a share of the income based on a profit sharing agreement. Meanwhile, the ijarah boarding house transaction is simpler and generally involves one party as the property owner who rents out a room to a tenant for a rental payment. However, both transactions still follow sharia principles in terms of rent payments, agreement on rental terms, and responsibility regarding property conditions.

The criteria for a sharia hotel business are a qualification formula, or classification that includes aspects of product, service and management. The contract that is enforced in the Sharia Hotel Business is the Ijarah Agreement. An Ijarah contract is a contract to transfer the use rights (benefits) of a service item within a certain time with payment or wages.

2. Ijarah Agreement Income

This ijarah income comes from room rentals used by hotel visitors based on the type of room used. Where in January 2022 the ijarah income will be IDR. 67,302,000.00 with a total of 224 visitors, in February the ijarah income decreased by Rp. 60,964,500.00 because the number of visitors decreased by 203 guests, then in March the ijarah income decreased by Rp. 60,425,000.00 because the number of visitors decreased by 201 guests.

Furthermore, in April his ijarah income decreased by Rp. 48,465,000.00 because the number of visitors decreased by 162 guests, then in May the ijarah income increased by Rp. 65,747,000.00 but the number of visitors was still the same as the previous month at 162 guests, this was due to the type of room that had been used, then in June the ijarah income increased by Rp. 74,057,500.00 with a total of 247 visitors.

Furthermore, in July his ijarah income decreased by Rp. 51,840,500.00 is due to the number of visitors decreasing by 173 guests, then in August the ijarah income increased by Rp. 55,678,500.00 due to the number of visitors increasing by 186 guests, then in September the ijarah income increased by Rp. 57,209,000.00 with a total of 191 guests.

Furthermore, in October his ijarah income decreased by Rp. 44,577,000.00 due to the number of visitors decreasing by 149 guests, then in November the ijarah income increased by Rp. 76,454,000.00 with a total of 255 visitors, then in December the ijarah income decreased by Rp. 55,486,000.00 due to the reduced number of visitors by 185 guests. Thus, the amount of ijarah income obtained in 2022 will be IDR. 718,206,000.00 with a total of 2338 guests.

Furthermore, in January 2023, his ijarah income will amount to IDR. 50,335,000.00 with a total of 168 visitors, then in February the ijarah income decreased by Rp. 30,472,000.00 due to the number of visitors decreasing by 102 guests, then in March the ijarah income increased by Rp. 54,000,000.00 with a total of 180 guests.

Furthermore, in April his ijarah income increased by IDR. 55,140,000.00 with a total of 184 visitors, then in May the ijarah income decreased by Rp. 54,540,000.00 due to the decrease in the number of visitors with the number of visitors being 182 guests, then in June the ijarah income decreased by Rp. 54,225,000.00 due to the number of visitors decreasing by 181 guests, then in July the ijarah income decreased by Rp. 50,075,000.00 due to the reduced number of visitors with the number of visitors being 167 guests,

Furthermore, in August his ijarah income decreased by Rp. 44,260,000.00 due to the number of visitors decreasing by 148 guests, then in September the ijarah income decreased by Rp. 43,774,000.00 due to the decrease in the number of visitors with the number of visitors being 146 guests, then in October the ijarah income increased by Rp. 55,998,500.00 with a total of 187 guests.

Furthermore, in November his ijarah income increased by IDR. 93,428,000.00 with a total of 311 guests, then in December the ijarah income decreased by Rp. 74,306,000.00 due to the reduced number of visitors with the number of visitors being 248 guests. Thus, the amount of ijarah income obtained in 2023 will be IDR. 660,553,500.00 with a total of 2204 visitors.

In 2022 and 2023, the ijarah income will be greater or the highest will be obtained in 2022, namely IDR. 718,206,000.00, while the lowest ijarah income was obtained in 2023, namely Rp. 660,553,500.00. Based on the results of the ijarah contract, each year's income decreases because many sharia hotels have appeared in the city of Makassar, making all hotels compete to attract visitors/hotel guests.

CONCLUSION

Considering the results of research conducted by the author at the Al-Badar Syariah Hotel Makassar and the conversations depicted, conclusions can be drawn, namely: The implementation and application of the ijarah agreement for renting Al-Badar sharia hotel rooms in Makassar is in accordance with sharia standards. Starting by selecting hotel visitors first before checking in, visitors are determined by asking visitors who will be staying for proof that they are a legal husband and wife couple. After the selection, hotel visitors are required to fill out a checkin registration form and hotel visitors are required to follow all the guidelines and rules at the Al-Badar Syariah Makassar hotel. Then, the renter or hotel visitor gets the room key from the receptionist who has rented it to use and then uses the hotel room with the facilities that can be accessed there. Then, after the contract period ends, the time period for hotel tenants or visitors to use and utilize the hotel accommodation and facilities in accordance with the agreed ijarah agreement ends. However, the financial report of Al-Badar Hotel Syariah Makassar is not fully in accordance with PSAK 107 regarding ijarah accounting. The conformity of the statement of the ijarah agreement carried out at the Al-Badar Syariah Makassar hotel with the DSN - MUI fatwa is in accordance, but for the financial report the recording of the ijarah agreement is not fully in accordance with PSAK 107, which depends on the points of focus and conditions in the ijarah statement the.

REFERENCES

- alwi, M., & Sugianto. (2023). Pelaksanaan Akad Ijarah Dalam Sewa-Menyewa Kamar Hotel Pada Hotel Syariah Al - Jayri Medan. *Jurnal Manajemen Bisnis Syariah*, 3(1), 298–310.
- Avrillia Wulandari Putri Supriyadi. (2021). Tinjauan Akad Ijarah Terhadap Wanprestasi Sewa Menyewa Indekost Pada Masa Pandemi Covid-19. *Jurnal Riset Ekonomi Syariah*, 1(2), 83–88. <https://doi.org/10.29313/jres.v1i2.440>
- Bara, A., & Pradesyah, R. (2019). Analisis Sistem Pengawasan Sistem MUI Terhadap Hotel Syariah Di Kota Medan. 12.
- Dariana, D., & Ismanto, W. (2020). Analisis Pembiayaan Multijasa Dengan Akad Ijarah. *Jps (Jurnal Perbankan Syariah)*, 1(1), 1–14. <https://doi.org/10.46367/jps.v1i1.195>
- Dsn-Mui. (2000). Fatwa Dsn No: 09/Dsn-Mui/Iv/2000 Tentang Pembiayaan Ijarah. *Himpunan Fatwa Dsn Mui*, 4. https://drive.google.com/file/d/0bxtl-Lnihfyzwtjmrvy3bzdiyvkv/view?resourcekey=0-31ujzurr7vsi_M5ddhxvgg
- Eko. (2017). Analisis Manajemen Hotel Adila Syariah. Studi Islam.
- Fadli, M. R. (2021). Memahami Desain Metode Penelitian Kualitatif. *Humanika*, 21(1), 33–54. <https://doi.org/10.21831/hum.v21i1.38075>
- Hasibuan, E. H., & Zahara, F. (2023). Ganti Rugi Penyewa Atas Pemanfaatan Fasilitas Kamar Hotel Menurut Fatwa Dsn-Mui No: 112/Dsn-Mui/Ix/2017 (Studi Kasus Hotel Syariah Kec. Rantau *Al-Manhaj: Jurnal Hukum ...*,
- Hendi, S. (2008). Fiqh Muamalah. PT Raja Grafindo Persada.
- Khairunnisa, & Pradesyah, R. (2018). Analisis Penerapan Fatwa MUI Wisata Halal (Studi Kasus Hotel Syariah Medan). *Jurnal Umsu Madxhab. Maktabah Al-Hanif*
- Mh, M. S., Tawwaf, M., & Syafiah, S. (2020). Konsep Al-Ijarah Pada Sistem Sewa Menyewa Studi Pada Rumah Kos Di Kota Pekanbaru-Riau. *Nusantara; Journal For Southeast Asian Islamic Studies*, 16(1), 40. <https://doi.org/10.24014/nusantara.v16i1.10652>
- Mustafa, & Imam. (2016). Fiqh Mu'amalah Kontemporer. Rajawali Pers.
- Q.S Al-Khafi (18:94). (N.D.).
- Q.S Al-Maidah: 90-91. (N.D.).
- Rianto. (2021). Apengalaman Penerapan Pada Bisnis Hotel. Gramedia Pustaka Umum.
- Rozalinda. (2016). Fiqh Dan Ekonomi Syariah. Rajawali Pers.
- Syariah, D., Mui, N., & Syariah, B. P. (2001). *Fatwa Dewan Syariah Nasional Majelis Ulama Indonesia No.21/Dsn-Mui/X/2001. 19*. 5(1), 659–666. <https://doi.org/10.37680/almanhaj.v5i1.264>
- Sugiyono. (2019). Metode Penelitian Kuantitatif, Kualitatif Dan R&D, Bandung. Alfabeta.
- Sugiyono. (2018). Metode Penelitian Kuantitatif, Kualitatif R&D Bandung. CV Alfabeta.
- Thhyar, A., & Muhammad, A. Bin. (2009). Ensiklopedi Fiqh Muamalah Dalam Pandangan 4 Madxhab. Maktabah Al-Hanif
- Wida. (2021). Pengertian Hotel, Jenis Dan Karakteristik. Gramedia.Com.
- Widyanrini. (2013). Pengelolaan Hotel Syariah Di Yogyakarta. *Jurnal Ekonomi Dan Bisnis Islam*, VIII