

## THE SHAPE OF ASSIKO' KANA (HYBRID CONTRACT) ON MAKASSAR NATIVES: ETHNOMETHODOLOGY PERSPECTIVE

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### ABSTRACT

**Purpose** – The purpose of this research is to discuss the accounting shari'a in *assikko' kana* (hybrid contract) applied by Makassar natives by interpreting the existence of accounting in the trade activity area.

**Design/methodology/approach** – In order to determine the existence of accounting, this research uses a qualitative method by using the ethnomethodology approach.

**Findings** – The result reveals that accounting is the accountability process of economic, social, cultural, and religious aspects of the trade activities, which also can be found in the *kalula*<sup>1</sup> system. The research also finds that the trade actors are highly committed to trusting each other even though they incur losses. Thus this indicates that sociability becomes their priority. In addition, there is one more important factor so-called *papalele* (shareholders) whos contribute to the run of activities.

**Practical Implications** — Banking, financial companies, and Islamic finance including capital owners can benefit from the preparation of *assikko' kana* (hybrid contracts) so that the contracts made do not conflict with the prevailing Islamic Sharia

**Originality/value** – a hybrid contract form applied to the flying fish fishermen community (*patorani*) is the result of acculturation between local culture and Islamic law. What's interesting is that the majority of Islamic banking and financial products and services are hybrid contracts, but the source of funding is still sourced from local investors (*papalele*). This paper tries to make a reality in the *patorani* community in establishing Sharia parameters, about how to combine more than one contract in one transaction

**Keywords** Accounting Shari'a, Hybrid Contract, *Patorani*

**Paper Type** Research paper

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<sup>1</sup> *Kalula* is a system that explains the relationship between traders and their workers

## **1 INTRODUCTION**

The development of the field of accounting is identical to the economic activity of a business entity that is associated with numbers. Accounting numbers are generally expressed in monetary units ( See Sukoharsono, 2017), not value-free, and tends to be subjective (Haryadi, 2011; and Paranoan, 2014). Even though accounting is not only related to numbers, accounting is very much influenced by environmental factors (Ball, 2005; Larrinaga et al., 2006; Cooper and Owen, 2007; Dixon and Fallon, 2008; Mathews, 1997; Gray, 1992) from both the company's internal and external environment. On the other hand, the accounting dimension is not just one. Public culture, economic systems, politics, and certain social systems also contribute to the development of accounting (Hofstede, 1986; Watts, 1992; and Mathews and Parera, 1993). This is an important thing in creating accounting developments in the future.

The extent of the accounting role also influences the branch of accounting science itself. Accounting not only plays a role in business organizations but also plays a role in wider community organizations. A research conducted by Laughin (2015) in religious activities in the Church, Hooper & Kearins (2008) in the social sphere of the Maori tribe, and Lutfillah, Sukoharsono, Mulawarman, & Yeney (2015) in the field of history of the Majapahit empire, provides evidence that accounting is a child of the culture of the society in which accounting is practiced (Tricker, 1979), and following the environmental needs (Napier, 2006). Researching accounting at community institutions (non-formal) has different characteristics from formal institutions that have standard procedures and organizational structures.

The progress of civilization also influences the hybrid contract system, including the accounting system, which is the backbone to present accountability and accountability to stakeholders. Research conducted by Puspitasari (2015) concerning hybrid contracts in Islamic insurance companies in Indonesia, it has been found that the implementation of hybrid contracts has an effect on funds between companies and participant funds, which means that companies were only allowing the use of company funds. This is interesting because hybrid contracts are more popular in Indonesia and are practiced informal business organizations such as banking, finance, and insurance companies, which comply with special Islamic law. While the practice of hybrid contracts of seafarers in the archipelago

has been applied since the time of the Kingdom of Gowa - Tallo (a combination of these two kingdoms, known as the Kingdom of Makassar) in the 17<sup>th</sup> century.

Beginning with the creation and application of the maritime law relating to shipping and trade by the Syahbandar of the Gowa kingdom named Amanna Gappa in the 17th century for sailors who sailed to and from the royal area of Makassar. Where in Maritime Law, an article on the relationship between traders and capital owners is approved and the workers are known as the Kalula or Kawula system (Poelinggomang, 2016:220-221). The application of the system can still be found in the *patorani* community with various modified forms as needed. The *patorani* community is a fisherman who catches *explicitly flying roe* without capturing or killing the mother of the flying fish. Before entering the catching season, the *patorani* (fishermen) carry out *assikko' kana* (hybrid contract) with *juragang* (shipowners). Although there are not a few *juragang* who concurrently serves as *Patorani*. Furthermore, the *juragang* conducts *assikko' kana* with *papalele* (capital owner).

The parties involved carry out assumptions if not written (oral), but in the subsequent accounting process (financial accounting) plays an essential role in the essential bond of the continuation of the contract. The concept of a meeting between the world of accounting and activities of fish egg activities and management conducted by the natives Makassar in the *patorani* community is related to the role of accounting discipline in the economic, cultural, and social fields. Financial accounting in local trade activities in the *patorani* community that applies hybrid contracts can be used as supplementary material to gain meaning as the basis for developing accounting in Indonesia. This study aims to find out the meaning of the *assikko' kana* that has been practiced by native Makassar who are in the *patorani* community.

## 2. METHODOLOGY

Each research method has advantages and disadvantages, on the contrary, it is agreed not to be questioned, because it complements complementarity (Sugiyono, 2010:36). Qualitative research begins with assumptions or paradigms using thinking and studies of supporting research (Creswell, 2007:37; See Sukoharsono, 2012). The purpose is to get a general understanding of social reality from a participant's perspective (Sukidin, 2002: 2). To achieve the

objectives of this study, the authors chose to use qualitative methods. The process of constructing this takes place in the field as a result of interactions between researchers and data sources (Muhajir, 1996:87). Thus each researcher needs an interpretation to understand the fundamental form of the social world at the level of one's subjective experience (Burell and Morgan, 1979:28) because the researchers carry interpretations in their activities (Malina, 1991: 15).

Burell and Morgan (1979) interested in discussing paradigms by mapping paradigms into four parts, namely: functionalist paradigm, interpretive paradigm, radical humanist paradigm, and radical structuralist paradigm. In this research, the interpretive paradigm is used. The paradigm of interpreting is very appropriate because it is following what is in it. There are several research designs in the interpretive paradigm, namely; symbolic contraction, ethnography, phenomenology, ethnomethodology, grounded theory, and hermeneutics (see Sukoharsono, 2008). The researcher chooses to use ethnomethodology. The advantages of ethnomethodology are more in the world of construction of individuals - in determining something under the common sense that applies and the meaning that is received together in the daily lives of the actors. When conducting ethnomethodology research, Garfinkel (1967: 7) put forward three stages of analysis that must be passed, namely; the first stage is the search for indexicality, the second stage of reflexivity which underlies practical action, and the third stage of achieving contextual action that can be analyzed. To lift to the surface of contextual actions at a certain dimension of space and time and make it appear clear, it is the duty of an ethnomethodologist.

The researcher site was conducted on the patriarchal community in Takalar District, South Sulawesi Province, which is the home of the *patorani* and FakFak Regency West Papua Province, which is one of the destinations to catch flying fish eggs. The research was conducted from February 2018 and April 2019. The unit of analysis in this study was individuals who were associated with the *patorani* community. The type of data in this study is qualitative data. The sources of data come from primary data, namely data obtained from the first party, direct observation, and conversations are not interviews with the parties studied. The data obtained from field research was obtained through observation, discussion, and documentation. The researcher sets a purposive sampling approach (informant criteria) as one way to determine the informant.

### 3 FINDINGS

#### 3.1 Indexicality

When entering the hunting season of flying roe (in the local language, it is called *torani*) the *patorani* (fishermen) begun to look busier than the previous days. No exception with *patorani* who became an informant (research) in this study. One of them is Rizal Daeng Ngitung, he has been busy for several days to find the right time to meet *papalele* (capital owner). Daeng Ngitung wants to ascertain whether this season is still capitalized to go hunting or not. If it is still funded, Daeng Ngitung wants to request a new machine from *papalele*. That morning, February 18, 2019, At 08.00 WITA, the researcher, along with Rizal Daeng Ngitung (*patorani*) left for the house of a *Papalele* by riding their motorbikes, researchers and Daeng Ngitung departed towards the south of Beru village. On the front porch of the house, a young man welcomed Daeng Ngitung and researchers to enter his living room. The man named Haji Rijal Daeng Tawang, one of the *Papalele*, which is quite well known among *patorani*. For this reason, Daeng Ngitung conveyed the intention of his arrival as follows:

Daeng Ngitung : “There are things that I want to say to you Daeng Haji, I want to ask you to buy me a new boat engine”

Haji Tawang : “yes”

Daeng Ngitung : “Yes, my ship's engine is too small, it won't be able to go forward and already broken. The middle 24 engine was broken. The L 300 engine is good - the sound of vehicles passing”

Haji Tawang : “*Insya Allah...* (If God wants)

In a discussion with Haji Tawang, researchers obtained an explanation of the role of *Papalele*. The passage of the conversation between researchers and *Papalele* is as follows :

Researchers : “Can I ask you something?”

Haji Tawang : “Yes”

Researchers : “How is the contract procedure before the people departing?”

Haji Tawang     : “Oh, I see”

Researchers     : “What are the requirements?”

Haji Tawang     : “What are the requirements between the fishermen the and  
*Papalele* ?”

Researchers     : “Yes”

Haji Tawang     : “Oh yes. This has become a hereditary tradition from our  
ancestors. The procedure for holding talks with fishermen like  
this, relax”

Researchers     : “Yes”

Haji Tawang     : “Relax! for example, (taking a breath) when it enters the  
season, if someone coming here, it means talking about/looking  
for solutions to improve their ship to me”

Researchers     : “Yes”

Haji Tawang     : “If something need to be done, I say just do it. Sometimes they  
also come here asking for money to buy their needs while  
sailing”

Researchers     : “Yes”

Haji Tawang     : “Yeah, like that, it's not too complicated”

Researchers     : “That means it has been received so that funds can be given”

Haji Tawang     : “Yes, he has been my fisherman from the past - pointing  
towards Daeng Ngitung”

*Patorani*, who had participated in *Papalele* in the previous season, did not need to question the requirements or concept of profit-sharing applied by *papalele*. They simply confirm that the contracts that have been made previously have not changed. After agreeing, usually, the boss contacted the person to meet the *Papalele* that is different from the patriarch who moved *Papalele*. There is a series of procedures that must be passed by the patriarch, certainly not directly accepted by *Papalele*. Haji Tawang says “Not immediately accepted. It must have been a story first, a story about his track record. That means talking about the

background”. It aims to find out what is the reason for the displacement from the previous *papalele*.

The transfer of *patorani* (in this case is the *pinggawa*) from one *papalele* to *papalele* and or from one *juragang* to another *juragang* is usually done. Provided that people do not have loans to *Papalele* that want to be left behind. Daeng Emba explained that the person can move to another *Papalele* with a note that there are costs to stay ... must be paid! if you want to move. The system is like that. The exploitation is billed (*ni singara'ki* in Makassar term) if the person wants to move to another *Papalele* except for *Papalele*, which is not willing to cooperate with the company, then the deduction is considered paid off. There is no problem with the old *Papalele*

Daeng Emba firmly added to the researcher. Furthermore, the debts that are still left behind are all borne by the people that need to be repaid. If the *Papalele* comes from Galesong, then the debt is paid when next season or wants to move if it does not want to move, the debt will be repaid in the next season by the people (if there is sustenance). If the *Papalele* comes from the island, then the remaining costs must still be repaid when the season has ended without having to wait for the following season. Add Emba Daeng to researchers.

There are various rules applied by *papalele* to *patorani*. The different rules applied by each *papalele* depends on each character. Specific requirements are not required to become *papalele* enough to have funds to fund the capture of flying fish roe (*patoraniang*). *Papalele* does not have to come from the Makassar tribe (Galesong people), which was followed by Daeng Timung, at Klaten - Central Java person. In practice, before the implementation of the *assiko' kana* (contract) assumption, there were several *Papalele* that requested collateral from the *juragang* / *patorani*. The Tawang Haji gives a response regarding the guarantee requested when making an agreement, namely:

“Actually, for the guarantee, it can be approved depending on each individual. Yes, because since the beginning of the ancestors no one has called the Guarantee, that's the fact. As long as I agree to this work, there are no guaranteed provisions. Then why agree to this guarantee? there are conditions requested by the boss because the patriarchy itself is desired. *Papalele* does not agree that there must be

a guarantee, but most of the bosses must be approved by *Papalele* for example, a bad track record or a story sent in the community that this skipper darkens the catch! but because the boss was agreed to be accepted and the *Papalele* accepted it, an agreement was made with the Guarantee. I guess”

As for the extraction rate during a fishing season from April to September, the range of patronage needs is managed by the coordinator appointed by *papalele*. In addition, the management has another duty of *papalele*. Which controls and monitors the activities of the Patriarch at the place of arrest and has the task to buy eggs from the other Patriarchs. Usually, the management is a person who believes in *Papalele* and still has family ties with them. The meeting of researchers with Hajj Ca'di on January 25, 2019 year, took almost two months until the researchers discussed the ship with Daeng Narang. Earlier, Daeng Narang received word from Daeng Mone (his brother) that Hajj Ca'di had left for Makassar this morning. At around 2:00 pm, the researchers and Daeng Narang tried to go to Hajj Ca'di's house. In front of his house, Haji Cadi cleaned up his clothes. Haji Ca'di wore a T-shirt that has a stature like a Chinese. White skin, straight hair, but many are white, and postures that are not too fat and not too thin. Haji Ca'di invited Daeng Narang and researchers to enter his home.

Daeng Narang told Hajj Ca'di the intention of his arrival. Before the discussion continues, Hajj Ca'di asked the researchers to record the given information. Not like usual, the researchers forget to bring a notebook because they were in a hurry. As he walked to his desk, Haji Ca'di took a piece of paper from a book. Then the researchers asked the question of what was meant by the term *picuru*<sup>2</sup> to Hajj Ca'di. Haji Cadi answers the researcher's questions seriously, he occasionally wipes the sweat on his forehead and cough, but the researcher still writes the given information. The excerpts of the discussion that researchers conducted with Hajj Ca'di are as follows:

Researchers : “I had a discussion with Daeng Narang, he said there was the term *picuru*”

Haji Ca'di : “Yeah *picuru*, like that important date, which starts in March”

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<sup>2</sup> *Picuru* is an event that states that a contract has been approved by the owner as of the owner of capital and also as the owner of the ship.



Researchers : “Yes”

Haji Ca'di : “starting in March, also seen a good day”

Researchers : “Yes”

Haji Ca'di : “If so, make *umba umbu* cake, *lapis*’ cake and *srikaya* cake.  
May fortune sprang up and layered”

The sign that the agreement has been agreed upon is valid, namely by holding *picuru*. *Picuru* is held for giving *picuru* money, usually carried out at the home of one of the *Papalele* houses (capital owners) to the patriarch represented by the *juragang*. The amount of *picuru* (down payment) for capital is given to fishermen Rp500,000 per person, Add Hajj Ca'di to researchers. Hajj Ca'di informed that "he has subordinates who are placed as agents named Arifin. Arifin usually got Rp 100,000,000 to finance the needs of the *patorani* which requires a fee. The management (agent) is an extension of the hands as well as the eyes that are prepared by *papalele* at the location of the arrest. "As for the wages obtained" for the management inside (fishing location), I did insert 5,000 per kilogram," Haji Tawang said to researchers when visiting his home.

The contract is made, *papalele* is the owner of capital (money) and the *juragang* is the owner of the ship, both of which are principals (owners of capital). *Patorani* (including *pinggawa* and *sawi*) as agents, but not a few boat owners who double as *pinggawa*. If the *juragang* concurrently acts as an agent, it is referred to as an agent. *Patorani* (*pinggawa*) concurrently the owner of a ship that conducts an arresting business without contracting, the position of the patriarch is an agent and *Papalele* as principal (capital owner). Contracts that have been made was not written, only in the form of talks about agreed rules, rights received, and obligations that must be fulfilled.

On the other hand the *juragang* contracts with *panrita*, where it is not a *papalele* matter. Contracts between *juragang* and *panrita* are not economic contracts. The contract is very different from the contract carried out between *papalele* (capital owner), *juragang* (ship owner), *pinggawa* (ship captain), *sawi* (crew), and coordinator. The contract between *juragang* and *Panrita* is a contract that is more spiritual and religious. The main task of the *Panrita* is "to pray so that we can survive until it is complete and easy for sustenance," said Haji Syakir Daeng Sese (more popularly called Haji Sese) to researchers. The wages given

by the *juragang* to the committee are around IDR 150,000 / per vessel (there are no fixed rates). If all parties are happy with the rules agreed on in the previous season's contract, the contract can be continued in the coming season. The amount of extraction for one fishing season ranges from IDR 30,000,000 to IDR 45,000,000 for the Makassar Strait waters and IDR 70,000,000 and 140,000,000 for the Tual region and FakFak.

The term of the contract is valid for one catching season unless the patriarch cannot return the capital and the extraction taken as stock for the sea, it is still valid as long as the *patoranii* (retainer) has not been able to pay it off. As long as the *patorani* (*pinggawa*) has residual waste remaining, it cannot be transferred to another *Papalele*. In the contract, the rights of the parties involved are agreed upon, namely; First, each party of *papalele*, *juragang*, and *patorani* (including *pinggawa* and *sawi*) obtain the part according to the initial agreement when the contract was made. Both ship owners can make money from *papalele* to make repairs or just routine maintenance of the ship and request to buy ship equipment that is needed if the patrol. Third, the patriarch has the right to get road allowances and supplies for one season including health care when going to sea experiencing illness.

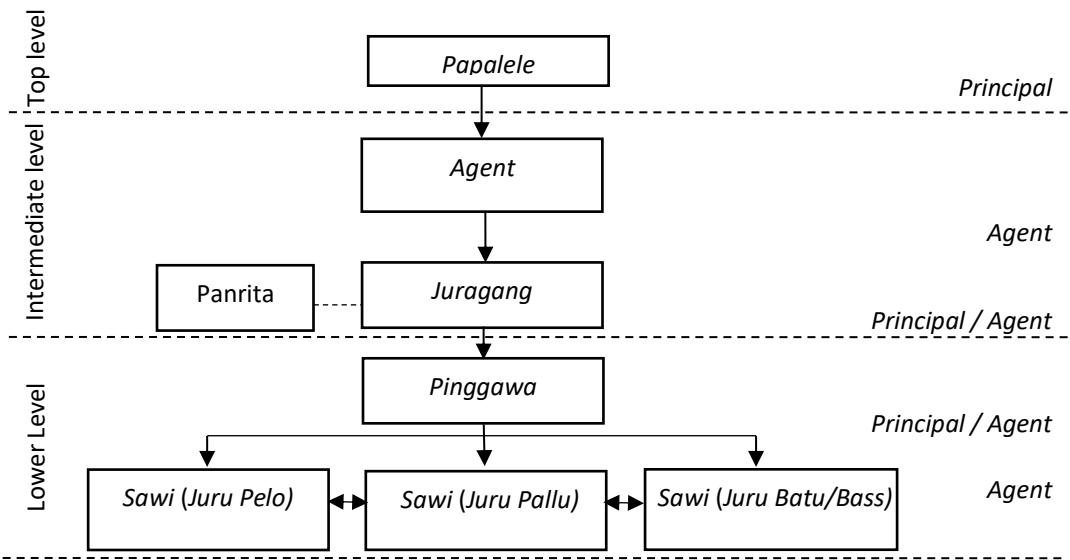
Duties of each party includes: First, *papalele* can meet all needs during the fishing season. Second, Jura possesses and prepares a decent and reliable vessel for fishing. The three clients need to be honest, courageous, trustworthy and intelligent in the execution of activities at sea. Fourth, all catches with *papelele* must be stored by the prepared coordinator (agent). Fifth, the deposit must be refunded if the *sawi* escapes and receives a deposit. If damage occurs in the sea during the way or when fishing (sinking of the ship), the ship is burned or stolen, then everybody carries the loss. Sixth, losses must be replaced immediately if the person switches to another *papalele*. Seventh, the loss is considered paid if the person pays a loss or a *papalele* that did not cooperate.

The rules discussed above apply only to *patorani* who are agents in the *patorani* community. It differs from the director who leads his business as a company representative, the down payment is paid to the company. To obtain capital and demobilization, companies must provide guarantees, ship excellence, inventory, and capital. *Patorani* has electricity only at sea (there are similarities with the profit-sharing system on the island). This change certainly has several consequences, especially if it is examined in the context of agency relationships

(the agent's main problem). A better understanding of the contract and the various rules of the *assikko' kana* (multiple contracts), including the profit and loss of the patriarchal community, can be achieved through social stratification.

The social stratification in the *patoranii* community does not differ from the social stratification in the Makassar tribe (see Mangkasara). The social stratification in the Makassar tribal community is divided into three levels: the highest level of the director (owner of the capital), the middle level of the Jurassic (shipowner), and the level below the *patorani*, which consists of the ship's captain (crew) responsible for the *sawi*. The social stratification in the *patorani* community influences the proportion that each party to the treaty has. The higher the degree of occupied social stratification, the greater the party's control over it. The rules were agreed when the attack was carried out by the party that had occupied the above-mentioned social stratification. For those who are familiar with the following social stratification, follow the suggested rules (if you find an agreement). Thus, the party with the highest stratification in the Community has control over the concluded contract. The images of social stratification in the patriarchal community are as follows :

Figure 1. Social Stratification in the *Patorani* Community



Source : Field Data Processed (2018)

There are various types of contracts that are used by the director, namely:

### 3.1.1 Contracts based on percent

The discussion on the distribution of *papalele* and *juragang* which will be obtained is around 25%, 27.5%, up to 30% of net sales. Nasir Daeng Narang received 25% of the sales from *Papalele*. Ewa Haji is a *papalele* that applies contracts based on a percentage of 27.5%. For Hajj Ca'di (*Papalele* Daga Daeng Narang and Borahima Daeng Mone), Haji Tawang (*papalele* Daeng Ngitung and Daeng Tika), Supardi Daeng Timung uses contracts based on 30% percent. As for the product of 30% multiplication with the proceeds of sale being the *Papalele* part, the agreed result is 10% and 20% becomes part of the *juragang*. Daeng Emba explain that “general rules are on average 30%. There are capital owners who take 20% but do not cut prices. There are also two for example, 15% each, not cutting prices. If the rules are already like that then agreed”.

### 3.1.2 Contracts are based on price discounts from sales

The contract is based on a discounted price based on the market price of the torani egg at that time. The nominal amount of the price cut is according to the agreed nominal for each kilogram of torani eggs. For example, deductions are made for each kilogram of agreed eggs worth IDR 20,000 per kilogram. If at that time the market price of torani eggs reaches IDR 420,000 per kilogram, then what is recognized in the record is income of IDR 400,000 per kilogram. Contracts based on price discounts from sales occur if there is a capital partnership between *Papalele* and *juragang*. For example, the *juragang* has capital for *Patoraniang* of IDR 20,000,000, meaning that there is still a shortfall of IDR 20,000,000 to meet the needs of the island's Pangkajene watershed. This information was obtained by researchers while on the research site through in-depth discussions with informants.

If the skipper gets a *papalele* that is willing to work together, then the price discount will be divided in two. For example, cutting for every kilogram of eggs sold for IDR 20,000 per kilogram, the *papalele* will get a portion of IDR 10,000 and the trader receives a portion of IDR 10,000. As an important note regarding the nominal amount imposed on the price cut depends on the initial agreement when the contract is made. As for the price discount set, it varies from IDR 5,000 / kg to IDR 50,000 / kg. Therefore, the price discount has been agreed upon and then made the contract agreed.

### 3.1.3 Contracts are based on price discounts and percent deductions

Contracts based on a combination of percent and price discount occur because there has been talk from the beginning between *papalele*, *juragang*, and *pinggawa*. In this contract *papalele* is the party that has the most benefit because it gets a discounted price and the percent of sales is net. It needs to be stressed that this contract did not occur because the company borrowed additional deductions from the management at the resort. Additional exploitation is used to meet the needs of diesel fuel for fishing. This happens because conditions in the sea are erratic or other reasons outside the patronage plan. For example, there is a damage to the engine or part of the ship that must be repaired immediately in order to continue the *Patoraniang*. In such circumstances, the broker does not have the choice to request additional deposit.

In this contract, the first party to get the part is *Papalele Papalele* gets a share of the sale minus the discount. Next, you will get net sales, then deducted by the percentage of *papalele* and *juragang*. The reduction results are referred to as gross profit (revenue sharing) which is reduced again by the total deduction that results in net profit (profit sharing) / net loss (loss sharing). If you get a net profit, the *pinggawa* and *sawi* get a share based on the portion of each part - each. Conversely, if there is a loss, it will be repaid in the following season (if there is a sustenance)

#### 3.1.4 Contract based on *pue bulo* (split bamboo)

The contract made by *Papalele* with the concept of a bamboo pole is only a small portion of the galesong patriarch uses it. The concept of the bamboo pue, the distribution of the results, is similar to a bamboo trunk which is split into two parts. The way the total net egg sales are reduced by capital / exploitation is used for one season, obtained gross profit (revenue sharing). Furthermore, sharing revenue is divided equally (bulletin pues) into 2 (two) parts that will produce gross profit (profit sharing). One part of profit sharing is given to *papalele*, *juragang* is called part of *kappala* and one part of profit sharing is given *pinggawa* and *sawi* is called part of *patorani*.

If the *papalele* has a boat, then all parts of *kappala* belong to him. If *papalele* is not a ship owner (*juragang*) then the *kappala* section will be divided according to the initial conversation between *Papalele* and *juragang*. For example  $\frac{1}{6}$  x part of ship as part of *papalele* and  $\frac{1}{4}$  as part of *kappala* is part of

*jurangang*. Furthermore, for people to get 3 parts of one-two earnings and each - each *sawi* get 1 part of the second profit. The more *sawi* greens that follow the torane, the more dividers. For example, a total of 5 *sawi* people plus 1 person, then the *patorani* part is divided by 8. The result is multiplied by the part of the 3 parts and *sawi* each - one part. Important note for the part of the *pinggawa* which can be reduced to 2 parts, depending on the agreement between *pinggawa* and *sawi*.

### 3.1.5 Self-based (independent) contract

In this position the skipper is not dependent on *Papalele* skipper has stood with his own feet (independent). The trader obtains funds from financial institutions such as banking and pawnshops with collateral for land certificates or ship certificates. However, the role of financial institutions in the patriarchal community was cut off only to the skipper. As explained by H. Abdul Rahman, SKM., MM Daeng Nambung (Community Leader in Galesong)

“It has nothing to do with the bank, because fishermen with *Papalele* are a separate system. Fishermen do not come to the bank, unless the fisherman has a cooperative bond with the bank, it can be called an intermediary. If the bank is considered to enter the system as the owner of capital - for example. Indeed *Papalele* borrows money from banks, but I say fisherman production is not related to banks. This system was broken, that's what I understand, sir”

The contract is valid only between financial institutions and bosses. Unlike the capital that comes from *papalele* which binds all parties in the community. If the boss has his own capital, then 30 percent of that part belongs to him. For the *pinggawa* and *sawi* parts, it is no different from the contract system that uses percent, discounted prices, combined percent and price discounts, and *pue bulo* (split bamboo). This the *jurangang* gets the most results and *sawi* still gets the most recent distribution order.

### 3.1.6 The contract is based on the applicable section on Kalu Kalukuang Island

The contract that applies to Kalu Kalukuang Island is very different from the one in Galesong. Either the amount of the distribution, including the amount of the deduction and the down payment given to the director. Nevertheless, conceptually has the same agreement with Galesong. Where it still protects the interests of *papalele*, *jurangang*, and *pinggawa*. The phenomenon of the contract

applied on Kalu Kalukuang Island. At the suggestion of Haji Ewa the researchers tried to discuss this matter with Emba Daeng. The quotation discussion between researchers and Emba Daeng is as follows:

- Daeng Emba : “On the island, the system is different”
- Researchers : “What is the system if on the island”
- Daeng Emba : “If on the island when there is a sale, he - *Papalele* first pays the cost. There is no percent on the island”
- Researchers : “Fees are issued first”
- Daeng Emba : “The cost is issued first. Finished the cost of the sale is issued First”
- Researchers : “Yes”
- Daeng Emba : “But the distribution is different, for example four people are divided into nine”
- Researchers : “Oh god”
- Daeng Emba : “That... hehehe (while laughing)”
- Researchers : “More if divided by nine?”
- Daeng Emba : “But it seems almost the same”
- Researchers : “Hmmm...”
- Daeng Emba : “Because on the island, for example, he has a ship, a machine, a rope”
- Researchers : “Rope”
- Daeng Emba : “All of that has a part, he has a GPS. There are all parts. For example, GPS half, half rope section, one ship, machine, *sawi* ... that's only one and a half)
- Researchers : “Hmmm...”
- Daeng Emba : “Divided up for granted”
- Researchers : “Oh ... based on this contract daeng? there is an agreement”
- Daeng Emba : “If on the island, the rules are indeed all that”

For the concept of profit sharing based on the part that is applied to the directorate, it applies to *patorani* who make contracts with *Papalele* on the Kalu Kalukuang Island only. For *patorani* who contract with *Papalele* in Galesong, use the contract mentioned earlier. The system that applies to Fak Fak Regency is the same as in Galesong. Regarding the concept of the contract that applies to the island, the parties involved have understood their respective parts and the matter has been agreed upon. The researcher obtained information about each part of each party from Haeruddin Daeng Emba as follows:

Tabel 1. Contract Based on the Applicable Part of Kalu Kalukuang Island

Information	section
Ship section (For <i>Papalele</i> / <i>Juragang</i> )	1 section
Machine section	1 section
Rope Section	0,5 section
GPS section	0,5 section
<i>Pinggawa</i> section	1,5 section
<i>Sawi</i> section (For 1 person)	1 section

Source : Field Data (2019)

In each agreement made, if there are 4 people *Sawi* and 1 person *pinggawa*, then *pinggawa* get 3 parts and 4 *sawi* people each - each gets 1 part. If there are 3 *Sawi* people plus 1 person, then the person gets 3 parts and 3 *sawi* people each get 1 part. Particularly for *sawi* which acts as a regular bass gets an additional 0.5 parts taken from the *pinggawa* part (except for profit sharing on the island see table 1). Usually before leaving the *sawi* will get a down payment from *Papalele* the nominal amount ranges from IDR 1,000,000 to IDR 3,000,000 for each person. The down-payment according to the applicable rules is recognized as a deduction. The provision of down-payment to *sawi* applies to *Papalele* originating from Galesong. On the other hand, in Kalu Kalukuang island, direct cash is recognized as a debt that is not included in the deposit.

Nur Fadli Daeng Lamba gave an example “there is a down payment given but debt is recognized. If it has returned, the down payment given will be billed”. Back to the rules that apply in Galesong, if there is a *sawi* that runs off during the harvest season then the deduction - the down payment that has been given is considered a debt (conditions apply). If the *sawi* escapes (has not carried out fishing activities at all), it is obligatory to return the deposit - the down payment that has been given before leaving. Daeng Emba said the story became different



when he had done *Patoraniang* (carrying out fishing activities) even if only once, then the down payment given before departing did not need to be returned.

If the ship experiences an accident such as a ship sinking, theft, or burning, when it is at sea the loss is borne by each party. If the results obtained cannot cover the costs are taken (losses) can be settled in the following seasons. That was explained earlier by Haji Ghazali Daeng Ewa during the discussion at his home, namely:

“The loss suffered is borne by *Papalele* . *Juragang* will pay next year, if it gets direct results minus last year's remaining losses. For example, three times in a row, and I as *Papalele* are bored and do not want to work together, the employer's debt for losses is considered paid off” As soon as Haji Ewa said to researchers)

The system is not absolute, it all depends on the agreement of all parties when the assumption of *assikko' kana* (hybrid contract). Since giving money *picuru* the recording process begins to be carried out in a notebook held by *Papalele* and gives receipts to the patriarch to be matched to the season battery. Although in practice there are problems of distribution, it can be solved in a family manner. At this stage, there are local values indicated by the director. The values shown are trustworthy values, honesty values, courage values, and intelligence values which are referred to as *appaka' sulapa* (four pillars) in human beings.

The indexicality of the various conversations above shows the agreement between the principal and the agent, where *assikko' kana* or multi-contract or better known as the hybrid contract. *Assikko' kana* is done only verbally (unwritten). Before the agreement is agreed upon, a meeting is first held to discuss the rules applied during the capture season. Therefore, every party involved in the contract may not contract with other parties during the capture season and has the obligation to compensate.

### 3.2 Reflection

In every indexicality, there is always a contextual action, followed by selectivity. *Assikko' kana* is a form of commitment of all parties involved in the patriarchal community in which there is more than one contract (hybrid contract) in one capture season. Contracts that are carried out between *Papalele* and skipper

as principal and patriarch as agents indicate an agent relationship (Jensen & Meckling, 1976). The Principal provides services and then delegates decision-making authority to the agent (Rahmah & Sembiring, 2014). *Papalele* trusts and gives full authority to *patorani* to manage loan funds in fishing activities at sea, so the patriarch tries to return the extraction taken first. To reduce agency conflict (agency problem) Monitoring is needed, for which the *Papalele* provides administrators / coordinators in the field to oversee the activities of the patrolling and ascertain whether the compliance patents with the kana assikko have been agreed.

*Assikko' kana* is a culture of *patorani* (local wisdom) which essentially adopts the law (Shari'a) of Islam in financing the activities of catching flying fish eggs. Financing that is given *Papalele* to the patron in the *patorani* community without collateral and without interest on the loan (paying more than the actual loan principal). Interest includes usury, to avoid usury, a profit-sharing system is applied. Broadly speaking usury can be grouped into usury selling and usury accounts payable. One of the prohibitions regarding usury can be seen in the Al Qur'an Surah Ali Imran paragraph 130, namely:

يَا أَيُّهَا الَّذِينَ آمَنُوا لَا تَأْكُلُوا الرِّبَا أَضْعَافًا مُضَاعَفَةً  
وَاتَّقُوا اللَّهَ لَعَلَّكُمْ تُفْلِحُونَ ﴿١٣٠﴾

Translate: O believers, do not eat usury by multiplying and fearing Allah so that you may have good luck

It is understandable that the majority of people in Galesong embrace Islam. If we examine in depth the *assikko' kana* has similarities with mudharabah, which is known as a partnership contract. Mudharabah contracts are based on the principle of profit sharing if the capital owner (*Shohibul Maal*) provides capital to the capital manager (*Mudharib*) for use in commerce. In a mudharabah loss suffered by the owner of the capital / *papalele* (principal) and the director as an agent gets nothing. This is inversely proportional to the assumption that is agreed in the *patorani* community. Where all losses are borne by the agent as the manager and the principal gets nothing unless the capital used is returned.

In addition to the contracts mentioned earlier, there are also contracts made by carrying out a partnership between *papalele* and *patorani*. Such contracts known as musyarakah (syirkah or syarikah or union or partnership) are

a common form of profit-sharing business in which two or more people contribute financing and business management, with proportions equal or not (there are similarities with price discount contracts in the community *patorani*). Profits divided according to agreement are divided according to the proportion of capital. The difference with the contract that applies in the *patoran* community with Islamic banking is that the loss is borne by the director as an agent. *Musyarakah* contracts have similarities and differences with the contracts that apply in the *patorani* community.

In the *patorani* community there are also *murabaha*, where *Papalele* buys goods for patronage needs such as ship engines whose value is recorded in accordance with the agreement. Another uniqueness, the contract agreed upon by *papalele* and *patorani* is in addition to implementing contracts that are similar to *musyarakah*, *mudharabah*, and *murabahah*, while applying receivables. Usually the loan is carried out by the company to meet the needs of the family in their hometown. Later the debt is repaid at the end of the season. When the profit sharing process has been carried out and all parties have obtained their respective shares, then the *Papalele* will take over the loan to the director. The way to cut the portion of the loan is reduced by the loan taken. Because of that, the assumption of *kana* in the *patorani* community is referred to as a multi contract (hybrid contract).

With the existence of these contracts, each party involved can find out the duties, responsibilities, risks, and awards obtained. *Patorani* especially that as an agent in fly fishing activities has a heavy burden on his shoulders because the one who bears the loss is the employee. The *Patorani* faced the fierce sea while on the mainland faced with fierce shadows of capital and loans that had to be returned. Implicitly, *patorani* is a job occupied by fishermen specifically catching hunting fish roe. *Patorani* explicitly is that a community has patterned social relations and can be referred to as social organizing.

### 3.3 Common sense

*Assikko' kana* activities are followed by reflexivity that conducting *assikko' kana* is a form of commitment of all parties involved in the *patorani* community in which there is multi-contract (hybrid contract) in one catching season without changing the contract previously made. The parties involved

know all their rights and obligations. In conducting contracts, always see someone's character, namely honest, brave, smart, and trustworthy. These four characteristics become capital in running a fishing business so that it can run from season to season. The catch obtained is distributed fairly in accordance with the proportions that have been determined according to the agreement. If there is a loss caused by nature, for example, the ship sinks, then the loss will be borne by each party without any party having to replace it. Losses caused not due to natural factors, losses on the deductible money that has been used for one season by the person are considered as a reserve for loss of accounts.

Repayment is carried out by people if there is sustenance for the following season (not billed). Unless the retainer wants to move to another *papalele*, the loss is recognized as debt and must be repaid immediately. If the *Papalele* is no longer willing to cooperate, the loss of the money that has been used for one season by the *pinggawa* is considered to be paid off (recognized as a loss by *papalele*). In the Galesong community, billing is carried out with meetings between the two parties and billing may not be in public. Therefore *assiko' kana* is a form of commitment of all parties involved to keep the promises made.

#### 4 CONCLUSION

On the research site, the owners of capital that funded the activities of the *Patorani* were referred to as *papalele*. *papalele* is usually visited by *juragang* to carry out an assault before the capital is given to the employee. *Papalele* employs an administrator (agent) to fulfill patriarchal needs while on land and at sea while at the same time supervising patriarchal activities. When the *assikko' kana* was agreed, the skipper contacted *pinggawa* and *sawi* to ask for the *papalele assiko' kana* between *pinggawa* and *sawi* is stronger because it is a patron-client relationship.

From the beginning of the establishment of the community of patriarchal activities, the Kana Academy was carried out on the basic of trust without guarantee. Later there were several *Papalele* s that requested collateral because of the poor track record of the *patorani*. *Assikko' kana* in the *patorani* community is classified as a multi-contract (hybrid contract) because various parties involved in it carry out more than one contract. The parties involved apply strict but

unwritten rules. These rules are understood as a mandate that must be obeyed and obeyed by all parties.

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