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**The Meaning of Profit for Family Business from an Islamic Perspective
(Case Study of Ibu Maryam's Gambir Crackers Family Business in
Pasean Madura)****Muslimah^{1*}, Driana Leniwati¹, Riska Dwi Harventi¹, Dwi Yunia Shandra¹**¹Universitas Muhammadiyah Malang

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***Email:** imamah466@gmail.com**ABSTRACT**

This study aims to identify the meaning of profit for family businesses in pasean Madura, a qualitative research method descriptive approach. Data was obtained using interview observations and documentation. Informants in this study were divided into three parts, namely production, packaging and marketing. Data analysis techniques in this study are data reduction, triangulation and data presentation, and concluding the results of this study reveal that profit is interpreted as a taste. Profit is separated from its material form and incarnates through its abstract form, then forms a feeling, a sense of happiness or satisfaction that can be felt by one's inner eye. Humans are always looking for a sense of happiness, peace, security and peace in their lives. Through this feeling of happiness, it will be more enjoyable if someone spreads happiness for his family and the environment around him.

Keywords: profit, family business, reduction, triangulation, Islamic perspective

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INTRODUCTION

Profit is something that humans really want. Every individual, especially someone who has a business, of course, wants maximum profit. But often business actors only interpret profit as profit which is synonymous with money. Profit is simply the excess of income compared to expenses. This is following the opinion of (Hanafi Mahmud, 2010) which says that profit is a measure of the overall performance of a company as measured by calculating the difference between income and costs. If the income is greater than the expenses, then the difference is called profit. This is also following the understanding of profit as stated by (University, 2009), profit is the total between income minus costs. According to (Subramanyam and John J, 2012) profit is a summary of the net results of business operating activities in a certain period expressed in financial terms. As well as company information that is most in demand in the money market.

The meaning of profit according to accounting describes the condition of the company's financial surplus (Lowe, A., Nama, Y., & Preda, 2020), but the description of the condition of financial surplus has experienced a shift in meaning and can even be said to be an unstable understanding (Setyowati, 2018). The discrepancy in the meaning of profit can be caused by various things, (Setyowati, 2018) originating from various perspectives, including differences in education, experience, profession, experience, knowledge, and even the culture that is embraced and believed by someone involved in the phenomenon of exposition of meaning. the profit.

The phenomenon of this research is, at the level of prosperity and social status that has been achieved, the same profit rupiah figure does not give the same meaning to one person and another. What is unique about this research is that the way the family business interprets the profits it gets is not always based on the percentage of profits. But the blessings that can be obtained by being sincere and sincere in running the business. Doing business is a human spirit in life, and doing business cannot be separated from human life. If examined more deeply, it can be concluded that if profits increase, it is the owners of capital who benefit, because profits will be added to capital. On the other hand, Allah SWT has emphatically said that if humans only want worldly benefits, then these benefits will only be added, even if in small amounts according to Allah's standards. This means that the company's profits should not only increase the company's capital but should also benefit the people and even the universe. With that, there is a different way for humans to interpret different profits.

Previous research by Paranoan (2020) shows that profits have often only been reviewed based on mere material profit additions, which are needed to assess potential changes in economic resources that might be controlled in the future. Even though profit is also related to other consequences of running a business company, such as the highest responsibility for the natural environment around which the business is carried out, including aspects related to employee resources, leadership aspects, and aspects of competition in the business world. Then the meaning of profit for the owner is material profit, satisfaction profit and social profit. (Paranoan, 2020), with the results of research showing that profit in the general public is a profit that is considered to be the difference over income after deducting expenses incurred.

(Tiswiyanti et al., 2018) conducted research with the results of the research showing that street vendors have an understanding of the meaning of profit or profit that is formed from their experiences while running their business with the same meaning and different

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languages. But conceptually it can be said that the determination of profit is in line with the theory that profit is the difference between revenue and costs. Profit means an advantage. Profits tend to be interpreted as a combination of income and expenses which is called excess.

However, some researchers mention the meaning of profit outside of the material meaning of profit described (Setyowati, 2018) conducting research with the results of the research showing that profit has denotative and connotative meanings. Profit does not only contain elements of materialism, not only as a form of capitalism, but profit also contains elements of humanism. The reality of accountants generates the perception that profit is the result of matching (matching) between income and expenses. In contrast to these conditions, the reality of non-accountants shows more aspects of humanism. These perceptions all have their truth. This is because the reality referred to by the informants is also different. Thus we guess here that the meaning of the earnings "text" is unstable.

The difference between this research and previous research lies in the research object. If the previous researcher examined the meaning of profit for companies that calculate the profit earned, then this researcher will focus on the meaning of profit for family businesses from an Islamic perspective which is guided by the Al-Qur'an and hadith. Differences in the object of this study can affect differences in meaning, considering that environmental differences can affect one's perception. Moreover, the object of this study is on the island of Madura, especially in Batu Kerbuy Village, Pasean District, Pamekasan Regency. Mother Maryam's Gambir cracker family business is a business owned or managed by several people who have family ties, both husband and wife and their descendants, including brotherhood. The family business owned by Maryam's mother is a hereditary business from her ancestors, since 2010 until now, Maryam's family has maintained this gambir cracker business as a source of income. Aside from being a source of income for Mrs. Maryam's family, this family business can also maintain one of Madura's traditional foods. This family business also has a positive side, namely family members who are highly dedicated and very loyal to the business being run, so that they can strengthen close family relationships. Based on the background above, the researcher is interested in research to analyze the meaning of profit for family businesses.

METHOD

This research method uses a qualitative research method with a descriptive approach. Data was obtained using observation interviews and documentation. The informants in this study were divided into three parts, namely production, packaging and marketing. The data analysis techniques in this study are data reduction, triangulation and data presentation, and the conclusions drawn from this study reveal that profit is interpreted as taste. Profit is detached from its material form and manifests through its abstract form, then forms a feeling, the feeling of happiness or satisfaction that can be felt by one's mind's eye. Humans are always looking for a sense of happiness, peace, security and peace in their lives. Through that feeling of happiness, it will be more enjoyable if someone spreads happiness to his family and the environment around him.

RESULT AND DISCUSSION**The Meaning of Profit as Gratitude**

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The meaning of profit as a feeling is manifested as a form of gratitude for God's grace. It is can also be seen from the statement made by Maryam's mother earlier, that the nominal value obtained from the place of work, or our business, deserves to be grateful for. This is because everything that is received is sustenance from Allah. Being grateful for every fortune that is obtained creates a sense of pleasure for someone.

The meaning of profit as a blessing is realized as a form of gratitude for God's grace. This can also be seen from the statement made by Mrs. Maryam earlier, that the nominal value obtained from the place of work or the business we run should be grateful for. This is because everything that is received is sustenance from Allah. Being grateful for every fortune one gets creates pleasure for someone. The meaning of gratitude and favor comes from Arabic. The word gratitude means to be grateful, while the word favor means to give, gift, delicious, or delicious. Grateful for the blessings of Allah SWT, meaning thanking Him by remembering or mentioning the favors and glorifying Him.

The Meaning of Profit as Social Economic Concern

Those who view profit with the heart as a form of giving service to themselves will always consider the profit he generates as a reflection of the contribution that must have benefits for others. This is because the meaning of profit is not only oriented towards realistic profits in measurable units for personal gain alone but also takes into account the contributions and benefits provided to others. In other words, the value of the amount of profit will be reflected not only in the nominal amount of material profit that has been recorded but also in terms of how much benefit is given to other people from the process of obtaining or forming the profit.

The form of material value in the concept of profit in conventional accounting is limited to calculating the value in a measurable unit, namely money. Meanwhile, the form of non-material values can be seen from the concept of accounting profit which does not only take into account values in measurable units but also takes into account values in immeasurable units, namely mentality which can be manifested in the form of a sense of pride because it contributes to building the community's economy.

The Meaning of Profit as Psychological/Psychological

Happiness or happiness is a marked state of mind or feeling with pleasure, love, contentment, and enjoyment. Various approaches to philosophy, religion, psychology, and biology have been used to define happiness and determine its sources. Philosophers and religious thinkers have often defined happiness in terms of a good life and not simply as an emotion.

Humans are always looking for happiness, peace, security and peace in their lives. Some people feel that working hard and accumulating wealth will bring happiness to them. Some chase the throne, position and power to realize their wish to be happy. They think that wealth, a throne and power can give them a sense of happiness and prosperity.

DISCUSSION**The Analysis of The Meaning Of Family Business Profit And Loss In An Islamic Perspective**

First, the meaning of profit as wealth, money, something that can be seen, will always be found. Living in the world does need material things. Allah SWT also ordered humans to work, through the hadith of the prophet conveyed by his friend, Sayyidina Ali:

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"Work you for your world as if you will live forever, and work you for your hereafter as if you were to die tomorrow" (History of Ibn Abdi Rabbih, Al 'Aqdul Farid, 2/469. Mawqi' Al Warraq)

Even if you look in the mirror at the time of the Prophet Muhammad SAW, many of his friends were wealthy merchants with abundant wealth, for example, Ustman Bin Affan. Then, what's the difference with conventional material profit? Its designation is what distinguishes Islamic material profit from conventional material profit. Being rich materially is to get closer to Allah SWT, that is what is interpreted as material profit in Islam. Material profit can strengthen human existence as a servant of God depending on its designation. If you are not rich, humans cannot go on a pilgrimage. If you are not rich, humans cannot provide much support for orphans. If you are not rich, humans cannot endow land for nursing homes or Islamic boarding schools. If you are not rich, humans cannot build a mosque as a place where people "meet" with Allah SWT. This is the broader meaning of material gain. The awareness that material profit, whatever belongs to humans belongs to Allah, will not be taken with them when one dies, making the designation of material profits in Allah's way further strengthens human existence as servants of Allah SWT. Second, profit benefits. Humans are essentially caliphs. Allah SWT created humans with the task of being leaders in the world, leaders of other living things. As stated in the following verse of the Qur'an:

وَإِذْ قَالَ رَبُّكَ لِلْمَلَكَةِ إِنِّي جَاعِلٌ فِي الْأَرْضِ خَلِيفَةً قَالُوا أَتَجْعَلُ فِيهَا مَنْ يُفْسِدُ فِيهَا وَيَسْفِكُ الدِّمَاءَ وَنَحْنُ
نُسَبِّحُ بِحَمْدِكَ وَنُقَدِّسُ لَكَ قَالَ إِنِّي أَعْلَمُ مَا لَا تَعْلَمُونَ

30. And (remember) when your Lord said to the angels, "I will make a caliph on earth." They said, "Are you going to make people who destroy and shed blood there, while we exalt your praise and sanctify your name?" He said, "Surely I know what you do not know."

Based on these two verses, Allah SWT believes in humans becoming caliphs. This is because humans are the most perfect creatures, beings who have reason and thoughts more than other living things. This world was created by Allah complete with everything in it. Humans as caliphs are sent to take advantage of everything that exists on this earth, with their minds and minds it is hoped that they can utilize all resources so that they can benefit the benefit of humans themselves. Humans are also sent to be able to provide benefits to each other, both to fellow human beings and nature and its contents. This benefit is seen as profit by the four caretakers of the orphanage as well as Q-Mas M. It is beneficial for the surrounding community because it has provided healthy drinks, it is also beneficial for the orphans being cared for by the orphanage because it can be a means of skills training for work experience. Third, proselytizing profit. Islam was originally a foreign religion. However, by Allah's order, the Prophet Muhammad SAW started to spread Islam through da'wah, whether it was bil-verbal preaching or bil-haal preaching. The urgency of da'wah is contained in the following verses of the Qur'an:

عن ابن مسعود رضي الله عنه أن رسول الله صلى الله عليه وسلم قال: «ما من نبي بعثه الله في أمة قبلي إلا كان له من أمته حواريون وأصحاب يأخذون بسنته ويقتدون بأمره، ثم إنها تخلف من بعدهم خلوف يقولون ما لا يفعلون، ويفعلون ما لا يؤمرون، فمن جاهدكم بیده فهو مؤمن، ومن جاهدكم بقلبه فهو مؤمن، ومن جاهدكم بلسانه فهو مؤمن، وليس وراء ذلك من الإيمان حبة خردلٍ

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From Ibn Mas'ūd -raḍiyallāhu 'anhu-, that Rasulullah -ṣallallāhu 'alaihi wa sallam- said, "There was not a Prophet that Allah sent for one people before me unless he had loyal followers and friends who practiced his sunnah and followed he ordered. Then came replacements after those who said what they did not do and did what they were not ordered to do. So whoever wages jihad against them with his hands is a believer, whoever wages jihad against them with his heart is a believer and whoever wages jihad against them with his tongue he is a believer. As for (kind of denial) other than that, then it is not a form of faith even if it is as big as a mustard seed.

The link with profit from an Islamic perspective is that da'wah can also be interpreted as profit. Why is that? Because of the urgency of da'wah recommended by Allah SWT to all Muslims. Every Muslim has the same obligation to preach. Preaching in the way of Allah is already a profit, a profit that is completely free of value. Da'wah is also a form of jihad. Fight evil. Da'wah profit is a form of profit that will always be able to strengthen human existence as God's servant, because every time you do da'wah, awareness of Allah SWT will automatically always be imprinted in the minds of every human being.

Effect of Energy Consumption on CO2 Emissions

The energy consumption variable significantly influences CO2 emissions in Group of Eight member countries. The coefficient of the energy consumption variable is 1.5396 with a relationship pattern that is logarithm-logarithm. If energy consumption increases by 1 per cent, CO2 emissions will increase by 153.96 per cent. This study's results align with research conducted by Puntoun et al., (2022), which revealed that energy consumption shows positive evidence that determines the level of CO2 emissions. Consumption which continues to increase, is caused by the rate of economic growth in addition to the consumptive pattern of society which tends to be wasteful and inefficient in using technology (Kurniarahma et al., 2018). Chen et al., (2022) argue that the consumption of renewable energy has a negative and significant relationship to CO2 emissions. This only happens in countries that consume energy below a specific limit in energy consumption.

A country's energy consumption level has an essential role in economic development because a higher level of consumption can increase and expand employment, trade, transportation, and other sectors of the economy (Anwar et al., 2021).

Effect of Economic Globalization on CO2 Emissions

The theory of globalization formulated by a sociologist named Anthony Giddens is that globalization is synonymous with global economic phenomena and involves transnational companies from all over the world. Globalization can increase CO2 emissions through trade liberalization, directly impacting environmental damage.

Globalization variables significantly affect CO2 emissions in Group of Eight member countries. The coefficient of the Globalization variable is -4.6318 with a logarithmic-logarithmic relationship pattern. This means that if GLOB increases by 1 per cent, CO2 emissions will decrease by 463.18 per cent. In their research, Kwabena, Twerefou et al., (2017) showed similar results, which revealed that globalization harms both quality and environmental sustainability and the negative effect is greater than the positive income effect on environmental quality and sustainability. You & Lv, (2018) argue that globalization

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has a positive relationship with CO₂ emissions, which means that the higher the level of globalization through international trade, the higher CO₂ emissions will be.

CONCLUSION

The conclusions from this study indicate that profit is interpreted as taste. Profit regardless form materially and incarnate through its abstract form, then form a feeling. the feeling of happiness or satisfaction that can be felt by one's mind's eye. Humans are always looking for a sense of happiness, peace, security and peace in their lives. Through that feeling of happiness, it will be more enjoyable if someone spreads happiness to his family and the environment around him. While Profit from an Islamic perspective is interpreted in three forms of meaning, namely first, material profit with its designation in the way of Allah SWT. The meaning of profit as the material will not lead to a separation between life in this world and the hereafter if the material profit is used and intended for worship in the way of Allah. Second, profit in the form of benefits. Benefits of usefulness can be interpreted as the number of benefits that can be given to the wider community in need. Being useful for others, is what is interpreted as profit. Third, proselytizing profit.

SUGGESTION

This study only discusses related to the analysis of the meaning of profit for deep family businesses' Islamic perspective, so suggestions for future researchers are expected to conduct research related to the system and procedure for determining profits in family businesses.

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