

# Penerapan pola bagi hasil pada sistem pengupahan di restoran Padang Sederhana = Implementation of profit sharing base of wage payment method at Padang Sederhana / Riska Rosdiana

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## Abstrak

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Tesis ini secara spesifik dimaksudkan untuk mengetahui formulasi pembagian bagi hasil, mengurai dan menganalisis pola bagi hasil ditinjau dari konsep islam dan mengukur kepuasan pekerja yang menerima upah dengan pola bagi hasil di Restoran Sederhana. Ketertarikan penulis untuk melakukan penelitian ini yaitu dikarenakan melihat fenomena aksi buruh yang tiada henti atas tuntutan kenaikan upah minimum setiap tahunnya, sehingga harapannya penelitian ini dapat menjadi referensi untuk mencari solusi alternatif menyelesaikan masalah tersebut secara islam yaitu penerapan upah bagi hasil. Dalam penelitian ini dipergunakan metode deskriptif dengan pendekatan kuantitatif, yaitu dengan menggunakan uji korelasi antara variabel dependent dan independent. Adapun yang menjadi variabel independent adalah kepuasan kerja dan yang menjadi variabel dependen adalah bagi hasil. Responden berjumlah 50 orang pekerja Restoran sederhana. Hasil dari penelitian ini adalah Pembagian hasil usaha yang dilaksanakan Restoran sederhana adalah setiap 100 hari sekali. Adapun formulasi pembagian nisbah bagi pekerja Restoran Sederhana yaitu dengan penentuan poin oleh manajer menggajian. Setelah diperoleh jumlah poin per pekerja, selanjutnya dihitung jumlah pendapatan per 100 hari yang diperoleh dari nilai nominal per poin dikalikan dengan jumlah poin. Setelah diketahui total pendapatan kemudian dibagi 100 untuk mengetahui pendapatan per hari. Karena pendapatan per hari akan dijadikan nominal pengurangan atas ketidakhadiran pekerja per hari. Selain potongan ketidakhadiran, ada potongan lain yang akan mempengaruhi pengurangan total pendapatan, diantaranya sebagai berikut: Pinjaman untuk kebutuhan sehari-hari, ?Dayo? Pekerja dan Hari Ferai (absen). Sistem dan mekanisme bagi hasil yang diterapkan Restoran sederhana dalam ekonomi Islam dikenal dengan al-musyarakah, persentase bagi hasil yang diperoleh pekerja Restoran Sederhana sebesar 50% dari total profit bersih perusahaan. Selain itu, upah yang diperoleh pekerja sudah memenuhi kriteria upah secara Islam, yaitu adil dan layak. Berdasarkan hasil statistik menunjukkan bahwa bagi hasil memberi pengaruh secara signifikan terhadap kepuasan kerja sebesar nilai R square = 0.764 (pada Tabel 4.7). Hal ini menunjukkan bahwa 76.4% dari varians Kepuasan Kerja dapat dijelaskan oleh perubahan dalam bagi hasil. Sedangkan 23.6% sisanya dijelaskan oleh faktor lain di luar bagi hasil.

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**<b>ABSTRACT</b><br>**

This thesis specifically intended to formulate wage payment based on profit sharing, differentiate and analyze profit sharing pattern reviewed from Islamic concept, and measure worker's satisfaction level as the receiving end from profit sharing pattern in Restoran Sederhana. Writer's interest towards this topic is based on relentless laborer strike demanding higher minimum wage every single year, hoping this research can be a reference to find alternative solution to this problem in Islamic way, by implementing profit sharing wage. Descriptive method with quantitative approach is used in this research, by using correlation test between dependent and independent variable. Work satisfaction level is defined as independent variable and the profit sharing as dependent variable. A total of 50 respondent are workers in Restoran Sederhana. This research shows profit sharing executed in Restoran Sederhana is once per 100 days. While formulation of division ratio for Restoran Sederhana workers based on point by salary manager. After every worker's points are acquired, then counts the total profit per 100 days which is nominal value per point times total points. After total profit value is known, divide by 100 to acquire the sum of daily profit. Daily profit will be a reduction nominal in case of workers absence per day. Besides absence reduction, other reduction will impact total profit reduction, for instance: Loans for daily needs, worker's Dayo? and Ferai Day (absence)

Profit sharing system and mechanism implemented by Restoran Sederhana in Islamic economy is known as al-musyarakah, profit sharing percentage for workers is 50% from company's total net profit. Moreover, wage for workers has satisfied wage criteria in Islam, which has to be fair and adequate.

Based on statistic, it shows that profit sharing has significant impact on workers satisfaction level with R squared = 0.764 (Table 4.7). It shows that 76.4% of Work Satisfaction is explained on changes in profit sharing. While the rest (23.6%) explained by another factors outside profit sharing., This thesis specifically intended to formulate wage payment based on profit

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