

Inheritance Management: An Innovative Approach to the Inheritance System in Meranti, Riau, Indonesia

Johari^a, Syahpawi^{b*}, Muhammad Darwis^c, Hajar^d, ^aExpert in the field of Masailul Fiqh from Sultan Syarif Kasim Riau State Islamic University, ^bExpert in Sharia Economics from Sultan Syarif Kasim Riau State Islamic University, ^cExpert in the field of law (Business law) from Sultan Syarif Kasim Riau State Islamic University, ^dExpert in Islamic Astronomy and as Dean of the Faculty of Sharia and Law at the Sultan Syarif Kasim Riau State Islamic University, Email: ^{b*}syahpawi@yahoo.com

This study discusses inheritance management as an innovative approach to inheritance systems in Meranti, Riau, Indonesia. In principle, the inheritance must be distributed to the heirs based on the faraidh system. Inheritance management with the maqasid syariah approach is an innovative method of inheritance enforced in Indonesia and is one form of maintenance of inheritance. The implementation of the management of inheritance carried out by the community is that the asset is not shared but is managed in the form of the syirkah amlak. Therefore, the management of inheritance that is carried out can lead to considerable benefits for the lives of the people in Meranti, Riau Indonesia. The research method used is a qualitative approach (depth interview), the data source is created by observation, interviews, documentation, and historical information. While the researchers analysed data using descriptive analysis (analytic descriptive research), the results of this study found that the management of inheritance (inheritance management) and the pattern of inheritance are in line with the concept of maqasid syariah.

Key words: *Management, Inheritance, Innovative, Inheritance System.*

Introduction

Inheritance management is the management of inheritance carried out by humans to produce an economic venture. This is an innovative concept that can solve problems in inheritance.

Although Islamic principles firmly reject compensation for capital goods in the form of interest (M. Umar Chapra:1999), Islamic economists support the important role of syirkah in the economic growth of society. Economic stagnation often occurs because there is no innovation in the management of inheritance. All that can be solved in syirkah. (Yusuf Qardawi: 1997).

Inheritance management institutions can be carried out using syirkah institutions (M. Umar Chapra:1985). Syirkah is broadly divided into two types, namely, ownership rights syirkah (syulkah amlak) and transaction syirkah (syirkah uqud). Syirkah Amlak is a collaboration between two or more people in ownership of a property. One of the reasons for ownership may include buying and selling, grants or inheritance. (Abdullah al Mushlih dan Shalah ash Shawi: 2004). Syirkah amlak is divided into two types, namely:

1. Ikhtiyariyah: cooperation based on the choice of people who are unionized. Specifically, unions that arise as a result of the actions of a unionized system, such as two people who agree to buy an item, or those who receive a gift, will, or endowment and become theirs in association.
2. Ijbariyah: a union which appears by force, not by the desire of the person in association, that is, something that is determined to be the property of two or more people without their will. (Sayyid Sabiq: 1988).

Inheritance is managed by heirs which should be divided to heirs based on the faraidh system. The management of inheritance is referred to as inheritance management, which is carried out in a certain form, and so does the distribution system of the results of these efforts. Therefore, it does not reduce the inheritance meaning.

Theoretical Foundation

Treasure (al-mal) is classed as a primary human need (dharuriyah), secondary (hajiyyah), and special need (tahsiniyah). (Ibn Khaldun: 1348 H). The owner of the property must be consistent with the provisions of God relating to the management of assets as consistent as a representative and caliph in following the will of the creditor or the person giving the task of the Caliphate (*muwakkil* dan *mustakhkif*). (Rif'at Sayyid al-Iwadhi).

Protection of property can be divided into two forms, namely: positive protection (*min janib al-wujud*) and negative protection (*min janib al-'adam*). Maqasid shari'ah which is related to wealth, but the most important of them are *mabdi attadawul*, *al-wujuh fil amwal*, and *al 'adalah fi al-amwal*. (Yusuf Hamid al'Alim: 1991). As for how to protect property by preventing tyranny, the Shari'ah sets two models of sanctions. First, sanctions imposed by sharia, such as sanctions imposed on robbers and thieves. Second, sanctions that are not set directly by the Shari'ah, such as ta'zir, for corruptors and people who damage and eliminate capital.

Maqasid shari'ah is basically to realize the benefit and reject the interpretations, including the Islamic inheritance system which is also a shari'ah system. Distribution of inheritance is directly related to property. If not properly stated, based on the provisions in force, it will be very easy for disputes to occur between heirs. This is because the division of inheritance in Islam is only shown to certain people from family members without giving to other family members access. (Muhammad Syah Ismail: 1992). Implementation of the Islamic inheritance system means carrying out Islamic law. This shows the submission of a servant to his Lord. Allah says: Meaning: “(these systems) are the provisions of Allah ...” (Q. S. Annisa: 13-14). This is also explained in the hadith of the Prophet Muhammad: Meaning: “Divide the treasure between heirs according to the book of Allah.” (HR. Muslim dan Abu Daud).

In Islam it is explained that basically the teachings of Islam - including in matters of inheritance - are intended to realize kemaslahan and reject interpretations (*jalb al-manfaah wa daf'u al-mafsadah*) (Abu Hamid al-Ghazali: 1977) for human life both in the world and in the hereafter. The benefits of maqashid al-shari'ah includes five main points (*al-ushul al-khamsah*) protection of religion, (*hifz al-din*) protection of the soul, (*hifz al-nafs*) protection of reason, (*hifz al-'aql*) protection against offspring, (*hifz al-nasl*) and protection of property (*hifz al-mal*). Each of the five main points has a rating of *dharuriyyah*, *hajiyyat*, and *tahsiniyat*.

Inheritance management can be included in the realm of protection of five main categories (*ushul al-khamsah*), seen from the wisdom of the distribution of inheritance in Islam, among others: *First*, maintaining family integrity. The distribution of inheritance is directly related to property which, if not given based on provisions, is very easy to cause disputes among heirs. This is because human beings are very happy with property. *Second*, as a means of preventing misery or poverty heirs. *Third*, as a means of preventing the possibility of hoarding wealth in someone. *Fourth*, realizing the benefit of family members in social life. The distribution of inheritance in Islam is only addressed to a particular person from the family without giving to other family members. (Muhammad Syah Ismail:1992).

Regarding the management of inheritance in the community, it is still within the framework of inheritance wisdom in Islam, especially in point 1 and point 4, namely, maintaining family integrity and realizing the benefit of family members. Furthermore, the wisdom of managing community inheritance is to keep the inheritance of suapaya from being exhausted (extinct). If the inheritance is distributed directly to the heirs. It is feared that the asset will be exhausted (extinct) because it may be sold. Jointly managed, the inheritance can be developed so that its assets increase, providing more benefit the heirs. A basis for inheritance management can be seen in the Koran as the word of Allah SWT, states: "For men there is a right of part of the inheritance of the mother and father and relatives, and for women there is a right of part (also) of property the legacy of the mother and father and relatives, either a little or a lot according to

the predetermined portion” (Q. S: an-Nisa/4:7.) and “So they allied in a third”. (Q. S: al-Nisa’/4:12).

Institutions that manage inheritance can use musyarakah products. (M. Umer Chapra: 1985), Musyarakah is a contract or partnership that is carried out by two or more people in trade. This principle is the basis in all Islamic economic activities where money, land and labour can be used as capital. (Syahpawi et.al: 2019)

In principle, syirkah is different from other economic systems. The difference lies in the absence of interest practices, formation transactions, operations and profit and loss liability. (Faruq An-Nabahan: 2000). While syirkah ‘uqud is a partnership formed by the existence of a covenant agreement between those who are in association, which consists of: syirkah ‘Inan, syirkah mufawadhah, syirkah w Tujuh and syirkah ‘abdan. (Sayyid Sabiq: 1988).

Some studies that have been carried out relating to inheritance including Khaeron Sirin (2015), Fikri and Wahidin (2016), Samsul Hadi (2013), Grace (2017), Ilyas (2015), Ahmad Haries (2014), and many others. Research in the field of inheritance management includes Carolina Peña-Alonsoa, et.al (2018), Darko Babiü (2015), Ruth Müller (2019), Liliya Sarach (2015), etc. In general, they discussed the problem of heirs and the determination of heirs who converted, as well as their management in the form of a normative system, not yet in the form of inheritance management applications.

Research Methodology

The research method used is a qualitative approach (depth interview), the sources of data are observation, interviews, documentation, and historical inquiry. While the researchers analysed data using descriptive analytic (analytic descriptive research).

Discussion

Inheritance management is an effort based on local wisdom that holds traditions or culture built on cultural values. If local wisdom and culture are associated with business activities, it becomes an inseparable entity that forms a special feature for others. Therefore, understanding the values of local cultural wisdom is very important in constructing Islamic economic fundamentals. (Juhaya S Pradja: 2012).

Form of Management of Inheritance in Meranti Islands Regency, Riau Province

Management of inheritance is carried out by the people of the Meranti Islands Regency in the concept of Amirk syirkah. Property managed by the community as heirs can be seen in several forms based on the table below:

Table 1: Assets managed

No	Village / Region	Asset Type	Revenue Increase	
			Before	After
1	Lalang Tanjung Village	Sago Gardens	234 ha	500 ha
2	Lalang Tanjung Village	House Building	1 House	7 House
3	Lalang Tanjung Village	Sago industry	-	2 Pieces
4	Lalang Tanjung Village	Ship	-	2 Pieces
5	Sungai Tohor Village	Sago industry	4 Pieces	14 Pieces
6	Sungai Tohor Village	Sago Gardens	80 ha	250 ha
7	Sungai Tohor Village	Ship	3 Pieces	6 Pieces
8	Kayu Ara Village	Sago Gardens	5 ha	13 ha
9	Kayu Ara Village	Durian Gardens	-	2,5 ha
10	Other villages	Land	Idle land	Land made

Data Source: *Processed Data from Meranti Islands Regency Respondents 2019*

Each region has its own way of managing. It is not the same and depends on the characteristics of the local community. The forms of management of inheritance include:

a. All inheritance is Managed Jointly

Management of inheritance is carried out by people in the Coastal area, especially in Kayu Ara Village, Padang island in Pelantai Village and in Batang Malas Village. In these regions, all inheritance left by their parents is managed by one person, and can managed by someone else while the heirs only get the results from the management of these assets. (Nazarudin: 2019). The management system carried out by the heirs as managers by producing assets or gardens left behind, even including developing these assets.

The garden has increased in terms of assets. As Pak Nazarudin did, where the abandoned land left behind by the heirs has now been planted with rubber and coconut plantations. At this time, the plantations are already producing, products such as rubber plantations that can be carved / nicks depending on the season. If it is summer, one a month can produce approximately Rp. 1,500,000. However, the rainy season does not reach that number, plus the price of latex now falls around Rp. 6,000 / kg. Whereas a coconut plantation already produce harvests with an income of around Rp. 800,000, and once harvest with a price of between Rp. 1,000 - Rp 1,500, a harvest can be harvested three times a month.

This is similar to t Pak Jhon Patimura's example, where the treasure was managed by his uncle. The assets left by his parents in the form of sago gardens were around 10 hectares, rubber gardens around 10 hectares, and a small amount of coconut plantations. The results of these gardens are used for daily living expenses, the cost of a wedding party, and the cost of his family's education. Today's heirs have all worked as civil servant teachers, and Mr. Jhon Patimura himself as the Head of Kayu Ara Village. In addition, the garden products are used for religious needs (zakat, infak, orphan assistance) and so on (John Patimura: 2019).

b. Most of the Inheritance is Jointly Managed

Implementation of inheritance management can be seen in terms of the form of inheritance left behind. This includes in the form of inheritance / economic (commercial) such as ships / marine motorcycles, canoes, and industry by some people are not shared with the heirs. The property is still used as joint property in its ownership, whereas the management of the asset is only carried out by one heir who is considered capable of managing it (Rudi: 2019).

Joint ownership of part of the inheritance as explained by Mr. Rudi, where his grandfather's inheritance, such as a marine motorboat is managed by his parents and is used for trade between countries such as Singapore and Malaysia to carry goods such as charcoal, copra, and other raw materials. The income from the business results will only be distributed in a family manner after deducting all costs including ship maintenance costs, wages from managing the ship including social assistance, while the rest will only be divided on a family basis. The business income is calculated by a pin, where in one trip around Rp. 30,000,000 - Rp. 40,000,000, while in one month you can take two trips to Singapore and Malaysia. (Rudi: 2019).

This is also the case delivered by Pak Muis, where the sago industry which he manages is the legacy of his parents who have now reached the grandchildren of the heirs. The asset management system is family, where the sago groves left by the heirs are distributed to the heirs and must be obtained through the abandoned sago industry as joint assets. Whether the sago stems are counted manually or stems and includes pricing of the sago stems as well as family accordingly with the market price, this is done to avoid the sago raw material emptiness for the sago industry, in the event of a vacuum of raw materials, the purchase of raw materials

(sago stems) will be made to other communities. Revenue from the wet sago industry in one month reached 50 tons with the price of wet sago Rp. 1,800 per kilogram so that the income from the sago industry is more or less Rp. 90,000,000 per month. Pak Muis further explained that the results of the industry's income was used for operational costs of the industry, daily necessities of life, education of their children, zakat expenditure, and other social assistance (Muis: 2019).

Furthermore, part of the inheritance was also carried out by Pak Iwan, where the sago legacy inheritance industry (datuk) has now been managed by his grandson, Pak Iwan. The management system of the sago industry is the same as that of Pak Muis, which is the inheritance of a sago plantation which is part of the heirs which is processed through the sago industry. The yield from the sago industry is estimated to reach 40 tons in one month if it is estimated in the form of money around Rp. 76,000,000. used for industrial operations, then used for family needs including the cost of children's education, social assistance, alms, wedding parties, celebrations, and also including the interests of heirs that are urgent. (Iwan: 2019).

The appointment of an industrial manager is carried out by a separate test conducted by the heirs in accordance with the teaching instructions of the parents (predecessors) in terms of managing the sago industry. Tests are carried out ranging from knowledge about the garden, industrial management to finance. The determination of industrial management and others is generally the principle of trust, to what extent the prospective manager can be trusted by his heirs. This system has continued from generation to generation until now it has been maintained by the community in Sungai Tohor Village.

c. Joint management of Leftover Inheritance

Management of inheritance carried out by the community in the Meranti Islands Regency is in the form of joint ownership in the management of inheritance. The inheritance left over will be managed by heirs living in the area together whether it is in the form of land, gardens, or industry (industry). According to the explanation of Mr. Ismail who has 3 siblings (heirs), where the assets left by his parents in the form of 10 lanes around 3.5 hectares of Sago gardens are added with a little bit of areca nut about 1 hectare and land of houses. Seeing the conditions and life to come made Pak Ismail and his brothers pioneering the manufacture of the sago industry from traditional to industrial systems then followed by the development of sago plantation land which has now reached 17 hectares and has produced 2 sago industries from the results of joint management efforts . The results of the sago industry in one month reached 70 tons around Rp. 126,000,000 per month, as the maximum income depends on the condition of the sago stems cut down. But on an average it is estimated that between 50-60 tons. (Ishmail: 2019).

According to the explanation delivered by Mr. Ismail that the assets were distributed to the heirs, but the management of the assets remained in the form of joint management both in terms of land development and the sago industry. The management of the assets is expected to be sustainable until the children and grandchildren. This is because it can create a high sense of kinship, this is proven as far as is known in the Sungai Tohor Village, the Chinese industry cannot enter the region, because they are bound by a sense of brotherhood in joint ownership of management inheritance that they do. (Pak Teh (Ismail): 2019).

Likewise, what was conveyed by Mr. Suwendi, (Suwendi: 2019) where the garden was originally around 4 hectares has now increased to 17 hectares is the result of joint management of the inheritance left by his parents. The income of about 60 tons per month is estimated at Rp 108,000,000 per month. The management system is carried out jointly by the heirs so that the addition of assets such as houses, the addition of the sago industry, the operational costs of the industry and the maintenance of the garden plus the payment of bonuses for employees, necessities of life, education, zakat, social assistance monthly about Rp. 300,000 - Rp. 500,000.

Mr. Manan (2019), explained that joint ownership in the management of inheritance could be developed in the form of a downstream business from the management of the sago to a home industry business in the form of mei sago, fat sago, sago crackers, sago drum, sago cake, sago cake, hat making from sago leaves , thatched roof, and others. These efforts can develop if all are followed by a movement to care for the little people. This movement has begun to be carried out by hoteliers, where every day there must be a menu of sago as a typical food of the Meranti region which is a local wisdom food, and is very popular with the local community and the people who visit the area.

d. Family Management

Management of inheritance carried out by the community in the Meranti Islands Regency in Lalang Tanjung Village is one of them in the form of family management, where the inheritance left by the heir is managed by the heirs by appointing one person who is the elder in the heir's family. In other words, property left behind is managed by a family expert as a business manager. According to Mr. Agusnimar's explanation that joint ownership and cooperation in the inheritance had been carried down from generation to generation from his father's grandparents, then continued by his parents, and now continued by Mr. Agusnimar and his brothers. (Agusnimar: 2019).

The implementation of this system of distribution of inheritance is done when the parents are still alive, where the distribution of assets is only in the form of designation, not in the form of inheritance. The inheritance management system remains in one family management, each heir in the family is given certain tasks, including as the leader of the wet sago industry namely Mr. Safaruddin, the sago flour industry (dried sago) Mr. Amirudin, part of the field Mr. Mahmudin,

while the finance department is Mr. Masparudin. As a leader in carrying out the business, it is traditionally appointed as Malay in the family, namely, the elder in the family, specifically his mother. After his mother passed away, the result of the family consultation was to appoint Mr. Agusnimar as the leader in managing the joint property business, while the others followed what was ordered. However, each decision must be made by deliberation and then carried out first. Inheritance left by an heir in the form of land around 700 lanes is approximately equal to 234 Ha including idle land.

Property left by the testator in the form of sago groves and unused land. This sago farm managed by the family management has now grown and there has been an increase in the addition of land to 1500 lines of about 500 hectares as family assets. Sago income in one month a minimum of 6 parties, even up to 10 games in a month, I Pertai produces about 260 tons x 6 parties in a month so that sago income in one month is at least 1560 tons and even reaches 2500 tons per month depending on the raw material of sago that is available. Distribution of the results of these efforts is carried out transparently and honestly to the heirs based on family consultation,

The income from the sago reaches 3 - 5 billion for months to be used to pay the salary of employees per day of Rp. 80,000 - Rp. 180,000, some even paid Rp. 220,000 plus meals borne by the company, land care costs, help school children, orphans, help build houses of worship , zakat, and there is a part to establish a foundation and from the results of the management of the foundation a grant institution is formed, this institution is expected to be in the future to help the community in general. (Mahmudin, 2019).

Distribution of Inheritance Management

Based on the explanation put forward by the people of the Meranti Islands Regency managing the inheritance can be seen in several forms including:

a. Distribution of Results Based on Faraidh

Distribution of profits from the management of inheritance is done in a family way, but is also based on faraidh. In accordance with the rights they obtain and then reduced by the cost of processing assets from the results of the business, as done by Mr. Halim Mahally. (Abdul Halim Mahally: 2019). The distribution of the results of the management of inheritance in a faraidh manner can be seen. First, the distribution of the results of a faraidh business in one month reaches Rp. 15,000,000. The number of heirs is 6 people, where 4 are male, and 2 are female, then the parts are as follows:

$$8/10 \times \text{Rp } 15.000.000 = \text{Rp } 12.000.000,-$$

$$2/10 \times \text{Rp } 15.000.000 = \text{Rp } 3.000.000,-$$

Then every part of a boy is:

$$\text{Rp } 12.000.000/4 = \text{Rp } 3.000.000,-$$

While the part of each girl is:

$$\text{Rp } 3.000.000/2 = \text{Rp } 1.500.000,-$$

b. Family Based Distribution

1). Agreement with Family Experts

The form of the distribution of the results of the management of inheritance in the form of kinship, one of which is the distribution based on family agreements. Family profit sharing is as follows:

Net operating results in one month reached Rp 400,000,000.

The number of heirs is 7 people, where 4 are male and 3 female, then the parts are as follows:

$$\text{Rp. } 400,000,000 / 7 = \text{Rp. } 57,142,857,1$$

Then each part gets Rp. 57,142,857,1

2). Agreement on Who Needs

Another form of family distribution is in the form of who needs it, this is taken from the results of the management of the inheritance which is only divided based on family agreement. Mr. Iwan further explained that if there is a family who needs money, the money from the sago industry is used first, while the payment is to wait for the sago plantation to be cut down on the land of the heirs that are in debt, this is done to circumvent the former bondage system. happened in Sungai Tohor Village. This happens to ownership in joint management of inheritance.

Therefore, in terms of managing all inheritance, an agreement on who needs it also happens, such as in Pelantai Village. While the rest of the heirs understand that the needs of the other party. This is similar to what Pak Fuad did. At that time the results, the sago plantation was used by his brother for his son's wedding party. It was agreed by all heirs, and they assumed that the implementation of the marriage was the responsibility of the heirs as well. (Fuad: 2019).

The perspective of maqashid shari'ah management of inheritance management can be detailed as follows:

- a. The form of management of inheritance is seen from the perspective of maqashid al-shari'ah. Management of community inheritance is in the context of safeguarding assets (hifz al-mal) at the level of hajjiyah. This is because it brings more benefit to the heirs, not

only does wealth increase in quantity, but also the fulfillment of basic needs has even reached the stage of providing welfare to the family. This is in line with the objectives of the Shari'ah, namely to realize benefit as stated in the rules:

وضع الشرائع انما هو لمصالح العباد في العاجل واللاجل معا

“The provisions of the Shari'a are aimed at realizing benefit for both earthly and ukhrawi servants” (Imam Ahmad Mawardi: 2010).

b. The pattern of distribution of inheritance which is jointly managed among the people of the Meranti Islands district - as explained earlier - there are several polarization divisions:

1). Distribution according to pure Faraidh

According to the provisions of the Shari'a, the inheritance left by parents and relatives becomes the right of heirs in accordance with their respective purposes, both men and women as explained by Allah SWT through His word in Surah al-Nisak: 7:

"For men there is a part of the inheritance of the mother and father and relatives and for women there is a share (also) of the inheritance of the mother and father, both a little or a lot according to the specified part." (QS 4: 7)

In the Hadith of the Prophet there is also a command to divide the inheritance among the heirs according to the instructions of the Koran and the hadith of the Prophet as stated:

عن ابن عباس رضي الله عنه قال قال رسول الله ص م اقسما المال بين اهل الفرائض

“Divide the inheritance among the heirs according to the provisions of the book of Allah (al-Quran)”. HR. Muslim.

From the perspective of maqashid al-shari'ah the distribution of inheritance is managed jointly among the people of the Meranti Islands district by using pure faraidh in accordance with the provisions of the Koran and Hadith, including in the *hifz al-din* frame (protection/preservation of religion). Maintaining religion is dharuriyah and is in the highest order of the objectives and intentions of decreasing the Shari'a. That is a symbol of submission to religious teachings.

2). Distribution based on the principle of kinship

As explained earlier that the pattern of sharing assets that are jointly managed besides there are those who divide according to the provisions of pure faraidh, there are those who divide based on the principle of kinship. Those who divide based on the principle of kinship partly divide by deliberation and some others divide based on the needs and needs of the heirs, From the

perspective of faraidh such divisions are included in the category of making peace among the heirs which in faraidh terms is called al-takharuj. Al-takharuj is:

ان يتصلح بعض الورثة على قدر معلوم في نظير ان يترك حصته فيها
سواء اكان التصالح مع الورثة مجتمعين ام مع بعضهم

“Peace is the peace of a part of the heirs to a certain amount of assets, by releasing a part of the assets carried out by the whole heir or only a part of the heirs”.

The above definition states that al-takharuj is a peace agreement by all heirs or by only a number of heirs in the distribution of inheritance with an expert leaving and not taking part. The peaceful distribution of inheritance among heirs can be justified as long as all heirs are willing to relinquish some of their rights to be given to other heirs as explained in al-Mausu'ah al-Fiqhiyah.

وذلك انما يتحقق اذا كان الرضا سليما اي بان يكون حرا طليقا لا يشوبه ضغط ولا اكراه
ولا يتقيد بمصلحة احد كرضا المريض او الدائن المفلس وان يكون واعيا فلا يحول دون ادراك الحقيقة جهل او تدليس وتغريب
او استقلال او غلط او نحو ذلك

“Willingness of the heir must be safe. It means willingness without coercion or harsh treatment, and not bound by the benefit of someone such as the willingness of the sick or people who have debt that is bankrupt and must be aware. Included not considered willing is coercion, ignorance, error, deception”. (Al-Mausuah al-Fiqhiyah: tt).

From the perspective of maqashid al-shariah the distribution of inheritance among the people of the Meranti Islands district with the principle of kinship, both based on deliberation and based on the principle of who is more in need, does not come out of the framework of protection of the family (hifz al-nasal), namely maintaining family integrity. In addition, what the community does is also carried out within the framework of safeguarding assets (hifz al-mal), namely as a means of equitable distribution of assets to heirs.

Conclusion

Inheritance management is an innovative approach to the inheritance system carried out by the people of the Meranti Islands Regency, several conclusions can be drawn, including:

1. The form of implementing inheritance management carried out by the community, among others: Management of all inheritance assets is made as joint ownership, Management of part of inheritance which is used as joint ownership, Joint ownership in management of part of inheritance, and family management.



2. The pattern of distribution of inheritance from the results of operations carried out, including: Distribution of results from the management of inheritance in a faraidh manner, distribution of results from the management of inheritance in a family manner, consisting of two forms; agreement with the heirs, who needs it.
3. Inheritance management, an innovative approach made by the people of the Meranti Islands Regency in line with the Maqasid Syariah, even provides an alternative in the matter of inheritance settlement.

REFERENCES

- Departemen Agama RI, *Al-Quran Dan Terjemahannya*, (Bandung: PT Diponegoro, 2014).
- Agusnimar, Interview, one of the heirs and community leaders in the Meranti Islands Regency on September 5, 2019.
- al'Alim, Yusuf Hamid. *al-Maqashid al-'Ammah Li al-Syari'ah al-Islamiyah*, (Horndon: al-Ma'had al-'Alami Li al-Fikiri al-Islamy, 1991).
- Alonsoa, Carolina Peña, dkk (2018), "Assessment of scenic, natural and cultural heritage for sustainable management of tourist beaches. A case study of Gran Canaria island (Spain)", *Land Use Policy*, 72, 35-45.
- Babiü, Darko (2015), "Social responsible heritage management - empowering citizens to act as heritage managers", *Social and Behavioral Sciences*, 188 (2015) 27 – 34.
- Chapra, M. Umer (1985), *Towards a Just Monetary Sistem*. Terj. Ismail bin Omar. *Kearah Sistem Kewangan yang Adil*. (Kuala Lumpur: Dewan Bahasa dan Pustaka, 1990).
- Chapra, M. Umer (1985), *Islam dan Tantangan Ekonomi: Islamisasi Ekonomi Kontemporer*. (Surabaya: Risalah Gusti, 1999).
- Fadil, Interview, one of the people who carried out the inheritance of his parents' inheritance on Pandang Island Pelantai Village on September 6, 2019.
- Fikri dan Wahidin (2016), "Conception of Islamic Heritage System and Indigenous Heritage System (Analysis of Contextualization in Buginese Communities)", *Journal of Shari'ah and System Sciences*, Vol. 1, Number 2, 2016.
- al-Ghazali, Abu Hamid, *Al-Mustashfa*, (Beirut: Ihya al-Turats al-'Araby, 1977).
- Hadi, Samsul (2013) "Transition of Religion Before the Distribution of Inheritance According to Ibn Taymiyyah, "*Jurnal Al-Ah wal*, Vol. 6, No. 1, 2013 AD / 1434 H.
- Haries, Ahmad (2014), "Distribution of Inheritance in Islam ", *Journal of Islamic Discourse*, Volume 2 Number 2, August 2014.
- Haroen, Nasrun. *Figh Muamalah*. (Jakarta: Gaya Media Pratama, 2000).
- <http://zilfaroni-putratanjung.blogspot.co.id/2012/05/hukum-kewarisan-islam.html>, accessed on 25 September 2019
- Ilyas (2015), "Position of Non-Muslim Heirs of Islamic Inheritance ", *Kanun Journal of Systems Science*, No. 65, Th. XVII (April, 2015).

Ismail, Muhammad Syah. *Falsafah Sistem Islam*, (Jakarta: Bina Aksara, 1992).

al-Iwadhi, Rif'at Sayyid. *Kitab al-Ummah fi al-Istishad al-Islamy al-Murtakaza al-Tauzi' al-Istimar*.

Iwan, Interview, one of the Managers and owners of inheritance in Sungai Tohor Village on September 5, 2019.

Khalaf, Abdul Wahab. *Mashadir al-Tasyri' fi Ma la Nashsha Fiki*, (Ttp: Ma'had al-Dirazah al-A'rabiyah).

Khaldun, Abdur Rahman Ibn. *Mugaddimah*, (Ttp: Matbaah al-Azhariyah, 1348 H).

Al-Mahally, Abdul Halim, Interview, one of the owners of inheritance in the village of Batang Malas on September 5, 2019.

Mahmudin, Interview, one of the managers of inheritance in the village of Lalang Tanjung on September 6, 2019.

Manan, Abdul, Interview, as one of the leading figures of Small and Medium Enterprises and manager of inheritance in Sungai Tohor Village on September 5, 2019.

Mawardi, Imam Ahmad, *Fiqh Minoritas Fiqh al-Aqalliyat dan Evolusi Maqashid al-Syari'ah*, (Yogyakarta: Lkis, 2010),

Muis, Interview, one of the Managers and owners of inheritance in Sungai Tohor Village on September 5, 2019.

Müller, Ruth (2019), "Ataskthatremains beforeus:Reconsideringinheritanceasabiosocial phenomenon", Seminar sin Cell & Developmental Biology. 8 July 2019.

An-Nabahan, Faruq. *Sistim Ekonomi Islam: Pilihan Setelah Kegagalan Sistim Kapitalis dan Sosialis*, (Yogyakarta: UII Press, 2000). Cetakan Kedua.

Nazarudin, Interview, one of the managers of inheritance in Kayu Ara Village / Linau River on September 4, 2019.

Patimura, John, Interview, as one of the executors of the inheritance partnership, on September 4, 2019.

Pradja, Juhaya S. *Ekonomi Syariah*, (Bandung: Pustaka Setia, 2012).

Qardawi, Yusuf, *Norma dan Etika Ekonomi Islam*. (Jakarta: GIB, 1997).



- Rahmat (2017), "Distribution of Inheritance Between Boys and Girls: Study of Semarang Religious Court Decision Number: 1545 / PDT.G / 2010 / PA.SM ", *Journal of the Khaira Ummah System*, Vol. 12. No. December 4, 2017.
- Rudi, Interview, one of the owners of inheritance in the village of Semukut on September 4, 2019.
- Sabiq, Sayyid. *Figih Sunnah*, Terj. Kamaluddin A. Marzuki, (Bandung: Al Ma'arif, 1988).
- Sarach, Liliya (2015), "Innovative interpretation of heritage management in industrial clusters", *Social and Behavioral Sciences* 188 (2015) 170 – 173.
- ash Shawi, Abdullah al Mushlih dan Shalah. *Fikih Ekonomi Keuangan Islam*, terj. Abu Umar Basyir. Judul asli: *Ma ia Yasa 'ut Tajiru Jahluhu*, (Jakarta: Darul Haq, 2004).
- Sirin, Khaeron (2015), "Productive Management of Inheritance According to Islamic System Compilation ", *PENAMAS Journal*, Volume 28, Number 1, April-June 2015.
- Suwendi, Interview, one of the Managers and owners of inheritance in Sungai Tohor Village on September 5, 2019.
- Syahpawi et.al (2019), "Syirkah Amlak's Implications in Building Community Economic Independence in Meranti Islands Regency", *International Journal of Innovative Technology and Exploring Engineering (IJITEE)* ISSN: 2278-3075, Volume-8, Issue-9S3, July 2019.
- Teh (Ismail), Interview, as one of the figures and manager of inheritance in Sungai Tohor Village on September 5, 2019.