

THE RESPONSIBILITY OF THE FOREMAN FOR THE SALE OF PROJECT REMAINING MATERIALS ACCORDING TO WAHBAH AZ-ZUHAILI

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Abstrak

Masalah penjualan material sisa proyek merupakan bagian penting dalam manajemen proyek dan akuntansi yang memerlukan pengawasan yang bertanggung jawab oleh mandor. Konsep akuntansi yang sesuai dengan prinsip syariah, seperti yang disarankan oleh Wahbah Az-Zuhaili dalam konteks Islam, membangun dasar etika untuk manajemen yang selaras dengan ajaran Islam. Tujuan dari penelitian ini adalah untuk menentukan pertanggungjawaban mandor atas penjualan material sisa menurut Wahbah Az-Zuhaili. Jenis penelitian ini adalah penelitian lapangan. Metodologi penelitian menggunakan jenis penelitian lapangan, yaitu peneliti langsung turun ke lokasi yang akan diteliti. Lokasi penelitian berada di Proyek Pembangunan Villa Mentari Kempinski, Jalan Seksama Simpang Limun Medan. Waktu penelitian dilaksanakan dari bulan Maret hingga April 2024. Untuk teknik pengumpulan data, penulis melakukan studi pustaka (library research) dan wawancara langsung dengan Mandor Proyek mengenai penjualan material sisa proyek. Setelah data dikumpulkan, penulis menganalisis dan menarik kesimpulan dari data yang terkumpul. Hasil penelitian menunjukkan bahwa setelah meneliti kerugian pada proyek pembangunan Mentari Kempinski, berbagai alasan yang menyebabkan kerugian tersebut dapat diketahui. Kesalahan mungkin terjadi dalam memperkirakan kebutuhan bahan bangunan, yang mengakibatkan kelebihan kayu dan bambu. Menurut Az-Zuhaili, mandor harus bertanggung jawab atas tindakannya, baik di dunia dengan menerima sanksi sesuai dengan kebijakan perusahaan, maupun di akhirat di mana dia akan dimintai pertanggungjawaban oleh Allah SWT atas pelanggaran amanah. Pertanggungjawaban ini mencakup pengembalian barang atau uang yang diperoleh dari penjualan ilegal, serta menunjukkan penyesalan dan komitmen untuk tidak mengulangi tindakan serupa.

Kata Kunci: Etika, Manajemen, Material Proyek, Pertanggungjawaban, Wahbah Az-Zuhaili

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Abstract

The problem of selling project waste materials is an important part of project management and accounting that requires responsible supervision by the foreman. The concept of sharia-compliant accounting, as suggested by Wahbah Az-Zuhaili in the context of Islam, builds an ethical foundation for management that is in line with Islamic teachings. The purpose of this study is to determine the foreman's accountability for the sale of Wahbah Az-Zuhaili's waste materials. This type of research is a type of field research. The research methodology uses a type of field research, namely the researcher goes directly to the place to be studied. Research location in the project The research location is at the Villa Mentari Kempinski Building Project, Jalan Seksama Simpang Limun Medan, The research time was carried out from March to April 2024. For data collection techniques, the author conducted a literature study (library research) and direct interviews with the Project Foreman regarding the sale of remaining project materials. After the data was collected, the author analyzed and drew conclusions from the collected data. The results of the study found that after examining the losses in the Mentari Kempinski construction project, various reasons that contributed to the losses could be determined. Errors may have occurred in estimating the need for building materials, leading to excess wood and bamboo. According to Az-Zuhaili, the foreman must be responsible for his actions, both in the world by accepting sanctions in accordance with company policy, and in the afterlife where he will be held accountable by Allah SWT for violating the mandate. This accountability includes returning goods or money obtained from illegal sales, as well as showing regret and commitment not to repeat similar actions.

Kata Kunci: *Ethics, Management, Project Materials, Accountability, Wahbah Az-Zuhaili*

INTRODUCTION

The foreman's accountability for the sale of project leftover materials is an important subject in project management and accounting. The foreman has an important role in overseeing several areas of the project, such as handling excess supplies or goods left over after the project is completed. Accountability in this context is very important because it relates to transparency, fairness, and compliance with relevant accounting rules (Teguh, Joseph, 2023). In the Islamic context, Wahbah Az-Zuhaili, an Islamic scholar and jurist, offers valuable insights and guidance on accounting methods that are in accordance with Sharia. His research forms an important foundation for professionals and scholars to understand the use of accounting principles that are in line with Islamic beliefs (Winario, 2017; Humaizi et al., 2024). This building project is large-scale and small-scale, large-scale projects usually the owners (project



owners) use the services of contractors, these contractors are legal entities and their contracts use contracts, so the ownership of the remaining building materials is stated in the contract, and for small-scale projects the owner (project owner) uses the services of a contractor, because it has a cheaper cost than the contractor's services, this contractor is not a legal entity, and the contract is mostly verbal (Sahid, Nur, 2017).

The contract between the owner and the contractor is made in such a way that the owner entrusts full responsibility to the contractor to complete the project and obtain the required supplies at the agreed cost. The contractor has the authority to address shortages or excess materials in accordance with the initial agreement, which stipulates that the owner is responsible for shortages of building materials caused by model updates or additional labor (Bartholomew, 2022). In reality, the issue of the foreman's responsibility for the sale of excess project materials often arises. These issues can include things like fair distribution of sales proceeds, compliance with sharia-compliant accounting standards, and transparency of financial reporting (Dalimunthe et al., 2020). Therefore, to provide better knowledge and appropriate solutions in project management techniques based on Islamic principles, more research and discussion on this topic is needed (Dewi, Citra et al., 2023).

Foremen may not understand or comply with the regulations set by Wahbah Az-Zuhaili or Islamic law regarding the sale of remaining project materials. Lack of understanding or ambiguity regarding these regulations can result in reckless behavior (Pratama, 2023). Foremen may prioritize their personal interests over the interests of the public or the project as a whole (Rambe et al., 2023). They may use the sale of remaining project materials for personal gain or profit, which is contrary to the values of justice and integrity (Sandika, 2021). Insufficient oversight and lack of accountability among foremen can result in irresponsible actions. This absence of supervision may lead foremen to believe they can engage in unethical or unlawful activities without facing significant consequences (Milosevic & Bass, 2024). Field research conducted on the Mentari Kempinski Villa construction project at Jalan Seksama Simpang Limun Medan highlighted critical issues related to foremen's accountability in handling project waste materials. Many foremen demonstrated limited awareness of ethical standards and responsibilities regarding the sale of unused materials. Some even admitted to neglecting these concerns, prioritizing technical and operational aspects of the project instead. Additionally, the supervision of foremen's practices in managing excess materials was found to be inadequate. This lack of oversight allowed irresponsible behaviors to emerge, such as selling surplus materials at inflated prices or misusing the proceeds for personal benefit. These findings emphasize the urgent need for heightened awareness and stricter monitoring of the



processes involved in managing and selling materials used in construction projects to uphold ethical and responsible practices. (Dalimunthe et al., 2022).

Based on the results of interviews with foremen and logistics in construction projects, it was revealed that there was a practice of transferring unused project waste to other projects to save costs and prevent material decay, such as plywood, wood, paint, and cement. However, there were also cases where foremen sold the waste to the local community to meet their personal and family needs. Although there was no formal agreement regarding unethical acts such as theft in the project, awareness of responsibility and risk had spread among workers through senior experience. The findings also revealed that detailed logistics records allowed for the detection of differences between recorded goods and those available in the field, which eventually revealed the illegal sale by the foreman on January 2. The foreman was informed by the aide that he was being laid off and asked to return the proceeds from the sale or replace the goods that had been sold. Based on the background that has been described, this study focuses on three responsibilities. First, what is the level of understanding and application of the principles of Sharia accounting explained by Wahbah Az-Zuhaili, by the foreman in handling the sale of project waste materials in the Villa Mentari Kempinski building project on Jalan Seksama Simpang Limun Medan. Second, what are the factors that influence the behavior of foremen in selling project waste materials, and how do supervision and accountability affect the foremen's compliance with ethical standards and responsibilities in the project. Third, how does the implementation of work contracts between project owners and foremen or contractors in large and small-scale projects affect the management of project waste materials, and how do differences in contracts (written and oral) affect the foremen's accountability in the context of the project. This study aims to identify and understand the various aspects that influence the foremen's accountability in selling project waste materials, as well as provide insight into the application of Sharia accounting principles and relevant ethical practices in this context.

THEORETICAL BASIS

Al-Fiqh al-Islami wa Adillatuhu as a basic concept

"*Al-Fiqh al-Islami wa Adillatuhu*" is a book of jurisprudence that discusses Islamic law based on the views of the four main schools of jurisprudence: Hanafi, Maliki, Shafi'i, and Hanbali. Az-Zuhaili also involves the views of other schools of jurisprudence as well as the opinions of contemporary scholars to provide an in-depth and comprehensive analysis. This book covers legal discussions of various aspects of life, ranging from worship, muamalah, to criminal law and politics. Az-Zuhaili presents the opinions of the schools of jurisprudence in detail and fairly. He



not only includes opinions, but also explains the arguments (texts of the Qur'an, *hadith*, *ijma'*, and *qiyas*) that form the basis of each view (Daud et al., 2024; Setiawan & Ridwan, 2021).

In many cases, Az-Zuhaili includes an analysis of Islamic law in a modern context, including issues such as insurance, banking, human rights, and international relations. This book is compiled with a method that is easy to understand. Each chapter begins with a definition, legal basis, then continues with a detailed discussion of the opinions of the sects and their arguments. Az-Zuhaili emphasizes a moderate and non-fanatic approach to a particular sect. It promotes the integration between classical jurisprudence tradition and modern needs. This book consists of two main parts; Jurisprudence of Worship: Covering chapters such as *taharah* (purification), prayer, fasting, *zakat*, *haji*, and other acts of worship. *Fiqh Muamalah*: Discusses social and economic interactions, including marriage, divorce, trade, financial transactions, criminal law, international law, and others. Each topic is discussed in depth, with discussion not only at the theoretical level but also at the applicative level. (Amin & Muhdi, 2021; Setiawan & Ridwan, 2021)

This work is widely used in Islamic educational institutions, including universities, pesantren, and *fiqh* study centers. Many lecturers, researchers, and students make it a reference in their research. Practical Legal Guide, For Muslims, this book is a guide in understanding Islamic law in its entirety, both in the context of worship and social life. Spreading *Islamic Fiqh*, With its systematic and universal approach, "*Al-Fiqh al-Islami wa Adillatuhu*" helps spread the understanding of *Islamic Fiqh* globally and serves as a bridge between classical tradition and modern "*Al-Fiqh al-Islami wa Adillatuhu*" is a monumental theoretical work that demonstrates the depth of Wahbah Az-Zuhaili's knowledge in *Islamic Fiqh*. This book not only provides theoretical insights into Islamic law but also offers practical solutions to contemporary issues, making it relevant throughout time (Amin & Muhdi, 2021; Setiawan & Ridwan, 2021; Yani et al., 2020).

"Al-Fiqh al-Islami wa Adillatuhu" and Responsibility

"*Al-Fiqh al-Islami wa Adillatuhu*" by Wahbah Az-Zuhaili is closely related to the concept of responsibility (*mas'uliyah*) in Islam. This work not only discusses the laws of *fiqh* theoretically, but also provides guidance on how every Muslim, both individual and group, must carry out their responsibilities in accordance with the principles of sharia. In Islam, responsibility not only includes human relationships with Allah, but also with fellow humans, society, family, government, and even the environment. At the individual level, this book emphasizes the importance



of fulfilling religious obligations, such as prayer, fasting, *zakat*, and *hajj*, as a form of responsibility to Allah. On the other hand, responsibility towards oneself, such as maintaining morals, integrity, and honesty, is also a focus in the discussion of moral *fiqh*. In the social aspect, Wahbah Az-Zuhaili discusses the obligation of every Muslim to contribute to the welfare of society, including through *zakat*, *waqf*, and the practice of *amar ma'ruf nahi munkar*. This shows that social responsibility is an inseparable part of a Muslim's life (Amin & Muhdi, 2021; Daud et al., 2024; Setiawan & Ridwan, 2021; Yani et al., 2020).

Family responsibilities also receive special attention in this work. Az-Zuhaili outlines the obligations of husbands and wives, the responsibility of parents in educating children, and the obligation of children to respect and care for their parents. All of this is based on the arguments of the Qur'an and hadith, thus providing a strong theological foundation for the implementation of family responsibilities. (Yani et al., 2020) This book underlines the responsibility of the government in regulating society in accordance with the principles of justice and welfare. Wahbah Az-Zuhaili highlights the role of the government in upholding the law, protecting the rights of the people, and maintaining the security and stability of the country. In the context of international relations, he emphasizes the importance of establishing peaceful relations with other countries, in accordance with Islamic values. In relation to the environment, Az-Zuhaili also mentions the importance of preserving God's creation, managing natural resources wisely, and avoiding waste. All of this is seen as human responsibility towards nature, which is a mandate from God. By basing each of his discussions on the arguments of the Sharia, Wahbah Az-Zuhaili emphasizes that responsibility is not just a social norm, but a theological obligation that has consequences in this world and the hereafter. "*Al-Fiqh al-Islami wa Adillatuhu*" is a guide that integrates the concept of responsibility in all aspects of life, making it relevant not only for Muslims in the past, but also in facing modern challenges. (Amin & Muhdi, 2021; Setiawan & Ridwan, 2021; Yani et al., 2020)

RESEARCH METHODS

The type of research used by the author in this study is field research, namely the researcher goes directly to the place to be studied. The type of approach used is a qualitative approach. According to Sugiyono, (2018) qualitative research is a method where the data to be obtained is more complete and will be more detailed and have meaning so that what is the intent and purpose of a study that produces descriptive data. The location of the research is at the Villa Mentari Kempinski Building Project, Jalan



Seksama Simpang Limun Medan, The research time was carried out from March to April 2024. For data collection techniques, the author conducted a literature study (library research) and direct interviews with the Project Foreman regarding the sale of remaining project materials. After the data was collected, the author analyzed and drew conclusions from the collected data (Ridder et al., 2014).

RESULTS AND DISCUSSION

Forms of Project Manager Losses on Sales of Building Materials

The table above shows the details of losses from several construction components related to the Mentari Kempinski Project. 2X3X7" wood is recorded as the first item. This wood is likely a beam used in the construction of a structure or building frame. The dimension 2x3x7 can refer to a dimension size in certain units (such as centimeters or inches), which is important for supporting the construction. There are 50 pieces of wood sold at a price of Rp50,000 per piece, resulting in a total loss of Rp2,500,000. This indicates that the wood was sold at a price lower than its actual value or potentially as a loss due to excess inventory. Bamboo scaffolding is the second item. Bamboo scaffolding is often used as a supporting material in temporary construction or as an alternative building material because of its strength and flexibility. With 50 pieces sold at Rp10,000 per piece, the total loss recorded is Rp500,000. The sale of this bamboo could have been at an unprofitable price or perhaps because the bamboo was damaged or defective. Red Bricks recorded as many as 1000 pieces with a total loss of Rp250,000, indicate that this traditional building item may not sell in the market or be sold below market price. Red bricks are often used in the construction of walls or foundations and are a basic element in construction.

Iron 9 Plain 12 Meters indicates the use of plain iron with a length of 12 meters in construction, perhaps for columns, beams, or roof frames. With a loss of Rp900,000 for 10 bars, the iron could have been sold at a loss due to falling market prices or project needs that were less than the initial estimate. Garuda Cement 40 Kg recorded a loss of Rp260,000 for 5 sacks. Cement is an important component in construction work, and the loss on this item may indicate a design change that reduces the need for cement or the presence of cement residue that cannot be returned. Finally, Coarse Sand with a loss of Rp150,000 for 3 cubic meters of sand indicates that this sand, which is usually used for concrete or plastering, was sold at a loss. This could be due to the quality of the sand not meeting the standards or errors in estimating the sand requirements. Overall, the details in this table illustrate the losses incurred by the Mentari Kempinski project from the sale of construction materials. These losses may



come from various factors such as falling market prices, incorrect estimation of requirements, or quality issues.

Factors Causing Foremen to Sell Building Materials

According to the project foreman, it is true that around 85% of the remaining unused goods will be moved to other projects. This is done to save money and reduce waste, considering that items such as 9 ml plywood, 2x3 wood, 1x wood, paint, cement, and others can still be reused. If these items are left in a completed project, they will be damaged and eventually become waste. This transfer includes unused items sold to local Pancasila youth to utilize items that are still usable rather than letting them become useless. When asked about the calculation of cement or sand usage for each house, the foreman explained that the calculations on the calculator and in the field can be different. For example, for a 5x7 house that requires around 30 sacks of cement and 7000 bricks, the condition of the goods received can vary. The bricks that come from the truck are not all in good condition; some are broken so that the calculations on the calculator do not always match the reality in the field. This can cause excess goods in the project, some of which are then sold to local Pancasila youth.

When asked about the existence of an agreement between the boss and workers regarding fraudulent acts such as theft, the foreman clarified that no formal agreement governing such matters. However, workers understood from their seniors that if they were caught committing wrongdoing, they were expected to take responsibility and face the consequences. Acts like theft or fraud would result in sanctions, and the items sold were typically sold to members of the local Pancasila youth. The foreman admitted to selling leftover project materials to the local community, including the Pancasila youth, to meet personal and family financial needs. The materials sold were usually those deemed unnecessary for other projects. Instead of letting them pile up and become waste, he chose to sell them. However, as part of his responsibility, he ensured that some of the proceeds from these sales were returned to the office, while the portion he had already used would be repaid using his personal savings. The foreman further explained that he learned about his termination through the boss's assistant rather than directly from the boss. The term used was "laid off" rather than "fired." When asked to compensate for the sold materials, he received a call from the office requesting that the items sold to the Pancasila youth be replaced, either in cash or with equivalent materials. This indicates that despite the sale of leftover materials, the responsibility for ensuring accountability for those items remains intact (Indainanto et al., 2023).



A worker explained that he could tell that the foreman was selling leftover goods because there was a special record that recorded what goods came in and went out. For example, if on March 21, 2024 there were 100 sacks of cement that came in, then the record also recorded how many sacks were used each day for certain purposes, such as for installing stones. By matching this record with the number of goods in the field, it can be seen if there is a difference in the number, which means that there are missing goods. All goods on the project are recorded, so all that remains is to match the goods in the field with the records to find out if there are any goods that are missing or sold. Items that are missing or do not match are usually sold to the local Pancasila youth.

The worker continued that the incident of the foreman selling leftover goods occurred on January 2, right in the afternoon when he had gone home. The next morning, when he checked the goods in the field to match the records, he found many differences or discrepancies. He then asked the night guard about it and it was discovered that the foreman sold the goods. The goods were sold to the local Pancasila youth, which then caused a difference in the number of goods in the records and in the field. From the results of the interview, it was found that in construction projects, around 85% of unused leftover goods will be moved to other projects to save money and goods. Goods such as plywood, wood, paint, cement, and others will be moved because they can be reused and if left in a completed project, they will become waste. Before ordering materials, there is no definite calculation regarding the use of cement or sand for a certain house size. Although there is a calculator that can be used, calculations in the field can be different because the condition of the incoming materials may not always be in good condition. Therefore, calculations in the calculator and in the field cannot be equated, and there is often excess goods in the project.

Company Actions Regarding the Foreman's Actions Regarding the Sale of Remaining Project Materials

As a company, the first action we will take against the foreman who has sold the remaining project materials is to conduct a thorough and transparent investigation. We will collect related evidence, including records of incoming and outgoing goods, and examine testimonies from workers and night guards (Thamrin et al., 2023). This investigation aims to determine the extent of the violations committed and to obtain a clear picture of the chronology of events. We will also evaluate whether there are weaknesses in the monitoring and recording system for goods that may have been exploited for inappropriate actions. The next step is to hold a formal meeting with the foreman concerned to give him the opportunity to



explain his actions directly. In this meeting, we will convey the results of the interim investigation and listen to the foreman's explanation or defense. This is important to ensure that all parties are heard before the company makes a final decision. We will also emphasize the importance of integrity and trust in carrying out duties, and remind about company regulations that prohibit the sale or use of project goods without official permission.

Based on the results of the investigation and meeting, the company will take disciplinary action in accordance with internal policies and applicable legal provisions. If it is proven that the foreman has sold goods without permission and used the proceeds for personal gain, disciplinary action can be in the form of termination of employment (PHK) on the grounds of serious violations. In addition, we will demand the return of the goods or the proceeds of the sale, in accordance with the request from the previous office. This action was taken to provide a deterrent effect and prevent similar incidents in the future. As part of the system improvement, the company will also tighten supervision and inventory management in future projects. We will implement a more sophisticated inventory recording system and conduct regular audits to ensure that all project materials are recorded accurately and strictly monitored. In addition, we will provide additional training for foremen and workers on work ethics and inventory management, to increase awareness and compliance with company policies (Fauzan et al., 2023). With these steps, we hope to prevent similar incidents from recurring and ensure that projects can run efficiently and in accordance with established standards.

Accountability for Sales of Project Materials According to Wahbah Az-Zuhaili's Perspective

There is no formal agreement between the boss and project members regarding inappropriate actions such as theft. However, workers are expected to take responsibility and face the consequences if they violate established rules. The foreman is tasked with ensuring that leftover materials from the project are sold to the local community, primarily to meet his personal and family financial needs. Nonetheless, a portion of the proceeds must be returned to the office, and any used funds are to be replaced using the foreman's personal savings. In cases of dismissal, the term "sent home" is commonly used instead of "fired." Such decisions are typically communicated via telephone from the office. If the foreman has sold leftover materials, they must be returned either in monetary form or as equivalent intact items. The foreman can monitor whether remaining goods have been sold by cross-referencing the incoming and outgoing goods records. Every item in the project is documented, allowing discrepancies or



missing items to be identified. An incident involving the sale of leftover materials occurred on January 2, when discrepancies between the field records and official project records were detected after the foreman sold the materials.

From al-hadith, there is a special argument regarding the prohibition of selling goods that you do not own, as advised by the Apostle to Hakim bin Hizam. Hakim bin Hizam once asked the Prophet sallallaahu 'alaihi wa sallam,

يَا رَسُولَ اللَّهِ يَأْتِينِي الرَّجُلُ فَيَسْأَلُنِي لَهُ مِنْ السُّوقِ قَالِ لَا تَبِيعَ مَا لَيْسَ عِنْدَكَ

"O Messenger of Allah, someone came to me and asked me to sell him something that I don't have, by first buying it for them from the market?" The Prophet sallallaahu 'alaihi wa sallam answered, "Do not sell something that you do not have." (HR. Abu Daud, no. 3503; An-Nasai, no. 4613; Tirmidhi, no. 1232; and Ibnu Majah, no. 2187. Shaykh Al-Albani said this hadith is valid).

Wahbah Az-Zuhaili stated that permission (to offer) and qabul (to accept) are the basis of the salam market. Buying and selling salam is muamalah, which requires obedience to the pillars. In this context, "permit" refers to the use of the pronunciations of salam, salaf, and bay, as taught by the Hanafi, Maliki, and Hanabali schools of thought (Zuhaili, 2011). In Surah Al-Mudassir verse 38 and Al-Isra verse 36, Allah conveys the main points raised in the debate about the salam contract according to the concept of Wahbah Al-Zuhaili:

كُلُّ نَفْسٍ بِمَا كَسَبَتْ رَهِينَةٌ

Meaning: "Everyone is responsible for what he has done," (Q.S Al-Mudassir: 38) This verse emphasizes the basic principle in Islam about individual responsibility for their actions. Everyone will be held accountable for the actions they take in the world, whether good or bad. (Nasution et al., 2024). This verse reminds us that no action escapes scrutiny and everyone must be ready to face the consequences before Allah. Connecting the meaning of this verse to the case of the foreman who sold the remaining project materials, this verse emphasizes the importance of responsibility and honesty in work. The foreman who sells project goods without permission acts dishonestly and violates the trust given by the company. Based on the principle of individual responsibility in QS Al-Mudassir verse 38, the foreman must be ready to be responsible for his actions. This means accepting the consequences of his actions, including



sanctions from the company and the obligation to return the goods or money obtained from the illegal sale.

وَلَا تَقْفُ مَا لَيْسَ لَكَ بِهِ عِلْمٌ إِنَّ السَّمْعَ
وَالْبَصَرَ وَالْفُؤَادَ كُلُّ أُولَئِكَ كَانَ عَنْهُ
مَسْئُولًا

It means: "Do not follow that of which you have no knowledge. Verily, the hearing, the sight, and the heart, all of these will be questioned." (Q.S Al-Isra: 36) This verse teaches the importance of acting based on clear knowledge and understanding. Islam emphasizes the wise use of reason, hearing, sight, and conscience in making decisions and acting. All of these aspects will be questioned by Allah SWT, so every individual must be careful in following something and ensure that their actions are based on knowledge and truth. In the context of the case of the foreman who sold the remaining project materials without permission, the meaning of this verse is very relevant. The foreman should act in accordance with the knowledge and procedures that have been established by the company. Selling the remaining project materials without permission indicates that the foreman is following actions that are not based on legitimate knowledge or authorization. In the context of this verse, the foreman should ensure that all of his actions are within the boundaries of company policy and proper work ethics.

CONCLUSION

After examining the losses in the Mentari Kempinski construction project, various reasons that contributed to the losses can be determined. Errors may have occurred in estimating the need for building materials, leading to excess wood and bamboo. This can occur due to a lack of understanding of the project specifications or errors in determining the required volume. In addition, changes in market prices can cause losses, for example, when purchasing iron at a price that exceeds its intrinsic value. Unexpected price changes can disrupt the project's financial estimates and cause significant financial losses. Third, losses can result from quality difficulties, for example when purchasing coarse sand of lower quality. Choosing to purchase goods of lower quality can result in additional costs for repairs or replacements. Considering the circumstances that caused the losses, there are many recommendations to minimize the possibility of future losses. Before starting a construction project, it is very important to carefully and accurately estimate the building materials needed. Effective coordination between project management, technical teams, and suppliers is essential to ensure that the materials obtained are in accordance with the project's needs. Second, create efficient risk management tactics to overcome market price variations. One



approach is to enter into long-term contracts with suppliers to stabilize prices, or set aside a contingency budget to overcome unexpected price fluctuations. It is essential to conduct a thorough quality check on all purchased items and collaborate exclusively with reputable suppliers known for the quality of their products. To reduce losses and ensure the smooth running of future construction projects, several procedures are taken.

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