



ANCIENT ARABIC MANUAL AL AMWAL; ABU UBAID ISLAMIC ECONOMIC PHILOLOGY & THOUGHT REVIEW ON PUBLIC FINANCE

Uus Rustiman¹

¹Department of History & Philology, Faculty of Cultural Sciences Universitas Padjajaran, Indonesia
Email: uus.rustiman@unpad.ac.id

Abstract

The discussion of ancient texts is attractive, especially literacy texts in the world of Islamic Civilization History, because it does not rule out the possibility that the values and theories can explain complex problems, especially in the study of economics. One of the texts that discuss the issue of public finance in classical Islam is the Al Amwal manuscript by Abu Ubaid Al-Qasim bin Sallam bin Abdillah Al-Adib Al-Faqih Al-Muhadits (157 H / 774 M - 224 H / 838 M) or more known as Abu Ubaid, a productive Islamic scholar. The Al Amwal manuscript is Abu Ubaid's attempt to find various principles and principles of the concept of the public financial system in various Qur'anic verses and the hadiths of the Prophet Muhammad Sallallahu 'Alayhi Wasallam and Atsar Shahabat.

The research method used in this paper is the philology method, which is a research method to reveal the contents in the form of text in the manuscript, which is reviewed by historical approaches and Islamic economic studies. In this case, the philology method is used to reveal the contents in the form of text in the Al AMwal manuscript by Abu Ubaid and reviewed by historical approaches and Islamic economic studies.

The book of Al Amwal illustrates that Abû 'Ubaid did not give his views on a case if he did not find a foundation in the al-Qur'an and al-Hadith. Even so, he gave the maqâsid any-shari'ah a place to carry out legal provisions. 'Tha' Ubaid thought in Al Amwal is a reference in modern economic development, even based on the analysis of The Wealth of Nations contemporary Muslim economic thinker Adam Smith with his work "is strongly influenced by the thought of Abû 'Ubaid in Kitâb al-Amwâl, whereas the distance between the two is far enough. The next task of researchers and thinkers is to re-explore other classical fiqh treasures so that they can be interpreted in value and applied to the context of life today.

Keywords: Philology, Manuscript, Book of Al Amwal, and Islamic Economics.

INTRODUCTION

The discussion on ancient texts is interesting because, precisely in these texts, some various values and concepts are relevant to be used as a solution to today's problems. Related to this, literacy texts in the history of Islamic civilization are also withdrawn to study and study their contents because it does not rule out the values and theories contained.

The text can explain the problematic issues of civilization in society that are happening at present, especially in the study of the economic field.

Given the importance of the information in old manuscripts, efforts to increase studies that specialize in these manuscripts are needed. The study in question is the study of Philology. Western scholars have used this study for a long time in exploring the relics of the past. The progress of this study is felt to be stagnant, so it is necessary to study ancient texts from the world of Islamic civilization, especially studies in the economic field that can be learned as study material in looking at today's economic problems.

In the study of the economic field, the term public finance or state finance, as expressed by Harvey S. Rosen and Ted Gayer (2008: 2), emphasizes efforts to rationalize the role of the

state in economic life based on market failure and the need to modify the distribution of income resulting from the mechanism process market according to the general norms and distribution of justice. According to Bernard Salanie, another hypothesis shows the study of social welfare functions (al-Falah) to be maximized by public authorities (the state). Then Musgrave and Alan Peacock traced public finance studies conducted in the 1950s showing a belief in the maximization of social welfare interests published through several classic articles on public finance in 1958. Then some of the critical material in the study is still being debated by economists today. The study of public finance is the dominant theoretical approach in addition to other approaches or fills more literature with public sector issues.

In the world history of Islamic civilization, several economic figures from among the scholars and practitioners have compiled texts on economic theories or concepts implemented in their time. In addition, there is also information on economic policies, especially in the field of public financial management.

These old texts can be used as objects of study from the perspective of philological studies and can also be used as comparative studies with current public finance policies. One of the texts that discuss the issue of public finance in classical Islam is the manuscript *Al Amwal* by Abu Ubaid Al-Qasim bin Sallam bin Abdillah Al-Adib Al-Faqih Al-Muhadits (157 H/774 AD - 224 H/838 AD) or later known as Abu Ubaid, a prolific Islamic scholar. *Shallallahu 'Alaihi Wasallamas* well as *Atsar* Friends.

Based on brief observations, the expression used by Abu Ubayd regarding public revenue in *al Amwal*'s manuscript is *sunuf al-always al-lati yaliha al-animate li al-ra'iyah* or *al-amwal al-lati taliha a'immatu al-muslimin*.

This expression was expressed by Abu 'Ubayd in the early part of his book when starting the discussion on what we now call public finance. The *Al Amwal* book shows several forms of wealth (*sunuf al-amwal*) managed by the government related to its interests. Four essential concepts are contained in this definition: *amwal*, *area*, *imamate* and *ra'iyah*. To start this discourse, first of all, Abu Ubayd introduces the things and obligations of the government and society are,

Furthermore, after being studied philologically, it would be exciting if this research concentrated on the aspects and dimensions of Abu Ubaid's Islamic economic thought contained in the Manuscript *al-Amwal*.

And how his position of thought is figures and jurists who developed in his time reflections implementation thoughts in the present. This *al Amwal* manuscript will be directed at efforts to find answers to the question of how the form and characteristics (content) of Abu Ubaid's economic thought in the *Al Amwal* Manuscript and what are the reflections (prospects) of the implementation of his thoughts with the relevance of today's economy. Now to prosper (*al Falah / Weel Being*) and maintain the benefit (*Ri'ayah al Maslahah*) of today's society.

THEORETICAL BASIS

Philological Studies

The meaning of philology in terms of language (etymology) comes from the Greek word *philology*, which means "a fondness for conversation". The meaning of philology develops again into "love of words as the embodiment of thought, then becomes "concern for literature" and finally "study of literature" (Wagenvoort, 1947: 41 in Sulastin-Sutrisno, 1981: 1). According to Saputra (2008: 79), the notion of "word" in "love of words" can be further expanded into language and further developed into "culture", so that the study of philology means the study of past cultures through texts and texts. Meanwhile, in terms (of terminology), philology is a science that investigates the spiritual development of a nation and its specificities or culture based on language and literature (SulastinSutrisno, 1981: 7).

Furthermore, the study of philology has developed into a method of researching classical texts. In this case, the manuscript's method is divided into two: the method of editing a single script and the method of editing multiple scripts. The al Amwal manuscript is a single script, so the single script editing method is used in this study. Single manuscript editing can do in two ways: the standard edition and the diplomatic edition. Because the al Amwal manuscript does not require special treatment concerning its contents, which are stories unrelated to sacred matters, editing the standard edition is more appropriate for this study. The standard edition is done by correcting some irregularities in the manuscript and making some changes, such as spelling adjustments to the applicable provisions, division of words, and division of sentences. This standard edition aims to facilitate reading and understanding of the text.

Djamaris (2002:24) mentions several things that must do in the standard edition, namely, first, transliterating the text. Second, correcting text errors; Third, making notes of repairs/changes; Fourth, giving comments, and interpretations (information outside the text); Fifth, dividing the text into several parts; and sixth, compiling a list of difficult words (glossary).

Public Finance Policy Concept

According to Richard A. Musgrave, public finance (public finance) is the study of the economic activities of the government as a unit. As for Carl C. Plehm's view, public finance is the study of the use of funds by the government to fulfil payments for government activities. Therefore, the definition above makes public finance synonymous with state finance, public economics, and public sector economics. In the view of Harvey S. Rossen, "public finance is the branch of economics that studies the taxing and spending activities of government" (public finance is an economic branch that examines taxation activities and government spending). Fundamental issues in the study of public finance are not financial issues, even though they are related to financial aspects. Instead, the main issues are related to natural sources. Public finance studies use positive and normative analysis. The positive analysis emphasizes cause and effect issues, whereas normative analysis focuses on ethical issues in public finance.

The term public finance or public finance for economic studies in Indonesia usually uses state finance. In Soetrisno PH's view, state finance is a science that studies or examines expenditures and revenues made by the government and the state. Meanwhile, in M. Suparmoko's view, state finance is part of economics which studies government activities in the economic field, especially regarding receipts and expenditures and their effects on the economy. In "Anglo-Saxon" countries, public finance or state finance as science is seen as a branch of economics, whereas in mainland Europe, state finance is seen as a branch of political science. According to Nurdjaman Arsjad et al., in the literature of "anglo saxis" countries, state finances are often called "public finance". The term "public" is often confused and is not appropriate (precise). In the literature on state finance (public finance), the term "public" is usually defined as "government". According to Suparmoko and Cullis & Jones, "public sector" and "government" are synonymous. It has even been said that the study of state finance is synonymous with the study of the role and activities of the public government sector.

The concept of Maqashid Sharia in Islamic Economics

In the study of Islamic teachings, Alla SWTh sent down Shari'a (the rule of law) for nothing but to benefit and avoid harm (jalbul mashalih wa dar'ul mafasid). In more straightforward language, the legal rules that God determines are only for the benefit of the man himself. Imam Asy Syathibi then divided this benefit into three essential parts, namely dharuriyyat (primary), hajiyyat (secondary) and tahsinat (tertiary, lux). Maqashid or Maslahat Dharuriyyat must exist to realize the benefit of religion and the world. If this is not there, it will cause damage and even loss of life and lives such as eating, drinking, praying, fasting and other

acts of worship. There are five maslahat or maqashid dharuriyyat, namely: religion (al-din), soul (al-nafs), descent (an-nasl),

Usul Fiqh scholars define maqashid asy-shari'ah as the meaning and purpose desired by syara' in instituting a law for the benefit of humanity. Maqashid ash-shari'ah among ushul fiqh scholars is also called asrar al-shari'ah, namely the secrets behind the laws stipulated by syara', in the form of benefit for humans, both in this world. For example, syara' requires various kinds of worship to uphold Allah SWT's religion. Maslahah, for humans in the world, in particular, can cover various aspects, such as economic, political, social and cultural aspects.

The maslahat category referred to in muqashid sharia includes five things, including the following: Din (religion), Nafs (soul), Nasl (family), Maal (wealth) and Aql (mind). Scholars state that these five principles have been universally accepted. In analyzing the objectives of sharia enforcement, this is seen as a necessity. These obligations are divided into two groups and seen from the ways of protection or prevention: worship and muamalah.

Related to the above, maqasid sharia can also be applied in the field of muamalat or economics. In this case, Islamic economics can be defined as a branch of knowledge that helps realize human welfare through the allocation and distribution of scarce resources in line with maqashid, any sharia according to as-Shatibi.

They are namely protecting religion (lihifdzaldin), human spirit (lihifdzan nafs), reason (lihifdzal 'akl), offspring (li hifdz al nasl) and protecting wealth (li hifdz al mal without curbing individual freedom. Apart from that, there is also maintaining honour (li hifdz al irdh) and protecting the environment (li hifdz al bi'ah).

Maqashid sharia is the main requirement in doing ijtihad to answer various problems in economic and financial life that are continuously developing. Maqashid sharia is not only needed to formulate macroeconomic policies but also to create sharia banking and financial products as well as other microeconomic theories. Maqashid sharia is also very much needed in making regulations for banking and sharia financial institutions, including the values that form the basis of public finance policies.

RESULTS AND DISCUSSION

Abû 'Ubaid was born in Bahrah (Harat), in the province of Khurasan (Northwest Afghanistan), in 154 H from a Byzantine father, Maula, from the Azd tribe. His real name was al-Qosim ibn Salam ibn Miskin ibn Zaid al-Azdhi, and he died in 224 H in Mecca. He studied first in his hometown, then in his 20s went to Kufah, Basrah and Baghdad to study Arabic grammar, qirâ'ah, tafsir, hadith and fiqh (which are not in he has a school of thought but follows from a mixed understanding). In 192 H, Thâbit ibn Nasr ibn Mâlik (the governor appointed by Harun al Rashid for Thughur province) appointed him as qâdi' in Tarsus until 210 H. Then he lived in Baghdad for ten years. In 219 H, he lived in Mecca until his death after the pilgrimage.

After obtaining sufficient knowledge in his hometown, at age 20, Abu Ubaid went on a journey to study in various cities, such as Kufah, Basrah and Baghdad. The sciences he studied included Arabic grammar, pirate, interpretation, hadith, and fiqh (in which he did not follow a single school of thought but followed from a mixed understanding). There are about 20 of his works in the fields of Nahwu, Qawaid, Fiqh, Syair and others. The biggest and most famous is Kitab Al-Amwal. Kitab al-Amwal from Abu Ubaid is a complete work on state finances in Islam.

Kitab al-Amwal divided into several sections and chapters, starting with a brief introductory chapter on "The right of the ruler over the subject (individual in society) and the right of the subject over the ruler". This chapter describes the agreement of the priests (rulers) and subjects with one another, particularly concerning the need for a just government. Abu Ubaid said that a leader is obligated to deliberate on economic decisions for the Muslims and is responsible for the economy of the Muslims. At the same time, the people are obliged to

control the government in carrying out economic policies. He also said that an economic agent must fear Allah and be honest.

The Al Amwal manuscript compiled by Abu Ubaid has at least some value related to public financial policies managed by the State or Government institutions. As the content and content contained in the book Al Amwal which the author has described, in Islamic finance, existing financial policies must be adapted to the goals to be achieved by an Islamic government. There are fundamental differences between the objectives of economic activity in conventional economics and Islamic economics, as highlighted in Kita Al Amwal. In this case, conventional economic objectives are more material and do not consider 'immaterial' aspects. All analyses aim to measure these activities' results only from a material point of view.

The social history approach shows that a product of Islamic legal thought is the result of the interaction of the thinker himself with his socio-cultural or socio-political environment. It is also evident in Abû 'Ubaid's thoughts. The legitimate conditions of the Abbasid dynasty and the conducive scientific situation have influenced Abû 'Ubaid's thoughts. In the relationship between rulers and the people, Abû 'Ubaid places more on the authority and policies of the rulers. He believed so much and was sure that the caliph would make fair decisions and always be oriented to the people's interests. It is reasonable because the caliphs of their time, with integrity and capability, could carry out their duties properly.

Abû 'Ubaid emphasized justice as the main principle. For him, implementing this principle will lead to economic prosperity and social harmony. It has a balanced approach to individual, public and state rights; if individual interests clash with public interests, it will side with the public interest. The essence of Abû 'Ubaid's thinking is to provide ethical and moral guidance regarding the fair distribution of public finances (public finance) and not to give his views on a case if he does not find his foundation in the Al-Qur'an and al-Hadith.

Even so, he provides a place for maqâsid ash-syarî'ah in making legal decisions.

In this regard, the benefit to the public (al-maslahah al-'âmmah) is the final determinant in choosing an alternative to ijtihad. He also divided controversial legal decisions into accredited and non-accredited by referring only to well-known authorities and scholars. Abû 'Ubaid's preference for the controversial scholars who have long applied proves that it gives space to ta'amul (customary law or tradition). 'Abû 'Ubaid's thinking is a reference to modern economic development, even based on the analysis of contemporary Muslim economic thinkers. The Wealth of Nations, Adam Smith, with his work," was heavily influenced by Abû 'Ubaid's thoughts in Kitâb al-Amwâl, even though the distance between the two is quite far. The task of future researchers and thinkers is to dig up other classical fiqh treasures so that their values can be interpreted and applied in today's life.

CONCLUSION

The philological study approach to the Book of Al AMwal by Abu Ubaid shows that because *Bookal-Amwal*, Abu Ubaid deserves to be called the leader of the Classical School of Economic Thinkers. In this case, Abu Ubaid's views reflect the need to maintain and defend the rights and obligations of society, make justice the main principle in running government policy, and emphasize a sense of unity and shared responsibility. Thus, the concept of public finance policy, according to Abu Ubaid, is a form of implementation of a government institution (the state) that is obliged to guarantee a decent standard of living for every individual in a Muslim society. Abu Ubaid said that state revenue (fai', khums, sadaqah and zakat) must be managed by the state and allocated to the community.

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