CRITICAL ANALYSIS OF ABU YUSUF THOUGHT: THE ROLE OF GOVERNMENT IN ISLAMIC ECONOMIC

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Abstract
Having a background as a fuqaha scholar with a stream of ar-ra'yu experts, Abu Yusuf is more inclined to his economic thinking by using a qiyas analysis tool which he preceded by conducting an in-depth study of the Koran, the hadith, atsar sahabi, and the practices of the rulers godly person. Therefore, the ideas and ideas of Abu Yusuf felt more accessible and easily accepted. Apart from the various principles of taxation and state accountability for the welfare of the people, Abu Yusuf gave several suggestions on ways to obtain shopping resources for long-term development, such as building bridges and dams and digging large and small channels. This is the main strength of Abu Yusuf's thinking in public financial matters. With his high level of observation and analytical reason, he seeks to decipher financial problems and shows some policies that must be adopted for economic growth and people's welfare.

Keywords: Critical Analysis, Abu Yusuf, Role Government, Islamic Economic.
Preliminary

The history of the emergence of Islamic economic thought itself begins since the Prophet Muhammad was appointed as an Apostle. Rasulullah SAW issued a number of policies relating to various matters relating to social problems, in addition to legal issues (fiqh), politics (siyasa), also matters of commerce (muamalah). The economic problems of the Ummah are of concern to the Messenger of Allāh SA because the economic problems are pillars supporting the faith that must be considered. Furthermore, the policies of the Prophet Muhammad used as a guide by the Khalifah to decide on matters relating to the economy (muamalah). Al Qur'an and Hadith are used as the basis of economic theory by the caliphs who are also used by his followers in managing the economic life of the country.¹

After the death of the prophet the leadership was held by Khulafa al Rasyidin various developments in ideas and thoughts emerged at that time. This is reflected in the different policies of the Caliph and the other policies that emerged as a result of the emergence of new problems. One of them is the problem of fulfilling people's lives in the economic field so that technical problems to overcome trade problems arise at that time. A number of rules originating from the Qur'an and Hadith exist to solve existing economic problems. This shows the problems that at that time became an important part that could not be separated in managing the lives of Muslim communities.

After the development of Islamic economic thought after the Prophet Muhammad and khulafaurrasyidin, various developments in Islamic economic thought emerged that could be called the classical period and pertenghan with figures such as Al Syatibi, Abu Ubaid, Yahya bin Umar, Al Ghazali, Al Syatibi, Ibn Taymiyah, Ibn Khaldun, and Al Maqrizi. One of the earliest figures in Islamic economic thought was Abu Yusuf. As one of the thinkers of classical Islamic economics of the century he composed a book on taxation in which much explained the role of the state in an economy. Of course this becomes an interesting discussion if we want to discuss the role of the state in an economy of classical Islamic thinkers of this century. So, that later we can draw conclusions and compare, the concept of the role of the state in the current contemporary economic system.

Biography of Abu Yusuf

Abu Yusuf has the full name Ya'qub ibn Ibrahim ibn Habib ibn Khunais ibn Sa'ad Al-Ansari Al-Jalbi Al-Khufi Al-Baghdadi, better known by the name Abu Yusuf. He was born in


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Kufa in 113 H (731 AD) and died in Baghdad in 182 H (798 AD). If drawn nasab from his mother, Abu Yusuf still has blood relations with one of the companions of the Prophet Muhammad. Namely Sa'd Al-Ansari.²

Being chosen is not from a rich family, does not make Abu Yusuf reluctant to gain as much knowledge. His interest in science has been seen since childhood. This may be because it is influenced by the social culture in which he was born and raised. In his place of birth, the city of Kufa at that time became one of the centers of Islamic civilization. A place where Muslim scholars from all over the Islamic world come and go to exchange opinions and thoughts about various fields of science. Because of this factor, little Abu Yusuf grew into a child who was hungry for knowledge and would later become a great scholar to be reckoned with.³

As one form of respect and recognition of the government for the scholarship and breadth of his knowledge, Harun ar-Rashid as the Abbasid Caliph appointed the ashes of Yusuf as Chairman of the Supreme Court (Qadhi al-Qudhat). The appointment of Abu Yusuf as Qadhi al-Qudhat by the caliph showed that Abu Yusuf had a close relationship with the ruler at that time. This of course will also influence the mindset of Abu Yusuf, especially in the economic field. By getting a status quo from the caliph and the nature of the government of the Caliphate who always wanted to seek legitimacy, making economic thought from Abu Yusuf would never dare to criticize and contradict the economic policy of the government at that time. This is also clearly seen in the monumental book namely al-Kharaj.

Kitab al-Kharaj itself was written at the request of the Caliph Harun ar-Rashid for guidance in collecting state income or income from kharaj, ushr, zakat, and jizyah. In the modern sense this book can be said to be public finance. Thus the al-Kharaj book has a bureaucratic orientation because it was written with the aim of being an administrative guide in order to manage the state's finances properly.

Although Abu Yusuf was associated with various bureaucratic and teaching activities, he still found time to write. Besides writing al-Kharaj, Abu Yusuf also wrote several important works such as al-Jawami, ar-Radd'ala Siyar al-Auza'I, al-Atsar, Ikhtilaf Abi Hanifah wa Ibn Abi Lila, and Adab al-Qadi.

Patterns of Thought of Abu Yusuf

³ Philip K. Hitti, History Of The Arabs,ter. R. Cieep Lukman dan Dedi Slamet Riyadi, (Jakarta: Serambi, 2013), hal. 381

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The length of time Abu Yusuf studied with Abu Hanifah more or less influenced the mindset of this classical Islamic economic thinker. Similar to his teacher who is famous as an expert in *ra'yu* (rational), Abu Yusuf is also famous as *ulama* that use rationality in his economic studies. In his monumental book, he clearly how to explain various kinds of economic thought using the *qias* (analogy) which was preceded by conducting an in-depth study of the Al-Qur’an, the hadith of the Prophet, *atsar shahabi*. It was this approach that made Abu Yusuf's ideas feel more relevant and in accordance with the concept of state economics.

This can be seen clearly through the book of *al-Kharaj* which combines a lot of the proofs of the Naqliyah with the argument of Aqliyah so as to make this book different from the book of *al-Kharaj* which appeared in the next period. The use of *qiyas* (*ra'yu*) is clearly seen when Abu Yusuf quoted Umar bin Khatab's opinion when analogizing the distribution of taxes by analogizing himself as the guardian of the wealth of orphans who the public has the right to ask in the matter of the distribution of these assets.\(^4\)

However the application of theorems of *aqliyah* is only done by Abu Yusuf in certain cases which according to him are not regulated in the text or the absence of authentic hadith that can be used as a guide. Therefore it can be concluded if the use of theorems of *aqliyah* is only in the context of realizing general benefit (*al-maslahah al-'ammah*).

From this it is clear how the pattern of thought of his great teacher Imam Abu Hanafi greatly influenced the mindset of Abu Yusuf. Abu Hanafi, who is famous as a scholar of the *ra'yu*, is clearly depicted in Abu Yusuf through his *al-kharaj* book. How did Abu Yusuf place the portion of the aqli argument (*ra'yu*) in tandem with the *naqli* proposition in his monumental book? Whereas we know that, scholars at that time were more inclined to put forward the naqli argument than the aqli argument in compiling a book.

### Thought of Abu Yusuf's Economic System

Having a background as a *fuqaha* scholar with a stream of *ar-ra'yu* experts, Abu Yusuf is more inclined to his economic thinking by using a *qiyas* analysis tool which he preceded by conducting an in-depth study of the Al-Quran, the hadith, *atsar sahabi*, and the practices of the rulers godly person. Therefore, the ideas and ideas of Abu Yusuf felt more accessible and easily accepted.

\(^4\) Abu Yusuf, *Al Kharaj*..........., hal. 117-118.
Apart from the various principles of taxation and state accountability for the welfare of the people, Abu Yusuf gave several suggestions on ways to obtain shopping resources for long-term development, such as building bridges and dams and digging large and small channels. This is the main strength of Abu Yusuf’s thinking in public financial matters. With his high level of observation and analytical reason, he seeks to decipher financial problems and shows some policies that must be adopted for economic growth and people's welfare.

In the concept of taxation, Abu Yusuf in his book *al-Kharaj* discusses the ability and convenience of taxpayers in the tax collection mechanism. He strongly rejects agricultural taxes and emphasizes the importance of close supervision of tax collectors to avoid corruption and arbitrary actions that lead to oppression. Abu Yusuf thinks that eliminating oppression and guaranteeing people's welfare is the main task of the government. Therefore the government or the authorities have the obligation to build and develop infrastructure to improve the welfare of their people.\(^5\)

Not only on public finance, Abu Yusuf apparently also paid attention to the market mechanism and prices as well as how the price was determined and what the impact of the implementation of various types of taxes. Of course from here we can trace how the building of the Islamic economic system that he wanted to realize. In the matter of determining prices and taxation, Abu Yusuf has a view that is actually even contrary to the assumptions theory prevailing at the time.

**The role of the state in the Islamic economy**

By quoting the statement of Umar *ibn Al-Khatab*, Abu Yusuf revealed that the best rulers are those who rule for the prosperity of their people and that the worst of the rulers are those who govern but the people actually encounter difficulties. The phrase written by Abu Yusuf clearly shows us that he has the view that the state has a great role and responsibility towards its people. Therefore, it is not surprising that it always challenges the state to always meet the needs of its people and develop various projects oriented to the general welfare.

The state has the responsibility to fulfil all forms of infrastructure facilities procurement to increase land productivity, people's prosperity which results in macro-economic growth. Therefore, all costs required for the procurement of public projects such as the construction of canals and dams are fully borne by the state.

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Even though there are still exceptions, Abu Yusuf emphasized that if the project only benefited a certain group, the project costs would be charged to them with their abilities. This can be seen from Abu Yusuf's statement which states that the entire canal must be cleared first and the financing must be borne by the owner, which is adjusted to their share of ownership of the canal.

It is interesting to underline that Abu Yusuf's understanding of the procurement of public goods appears in conventional theories of public finance. Conventional theory illustrates that social goods that are public must be provided and financed by the state. However, if the benefits of public goods are only felt by one person or a handful of people, the costs will be charged by the person who feels the benefits.\(^6\)

Abu Yusuf's view with regard to the procurement of public goods clearly shows us that projects that have social values such as roads or rivers are indeed the responsibility and are charged to the government. This shows us how important the state is to the prosperity of its people. Here the country has a very large share to meet all the needs or fluency in supporting economic activities. But again, this only applies to infrastructure that is general (public) not infrastructure that is internal (private).

To implement various economic policies such as those in the concept of the mind of Abu Yusuf, the state is deemed necessary to have good, efficient, honest and high-level administrative management and a sense of responsibility in appointing its officials. In this regard, he gives direction to the state to appoint officers who truly have high credibility, are honest and trustworthy in carrying out their duties.

Because Abu Yusuf believes that tax officials who have a commendable behavior by not accepting bribes and acting violently will provide positive things for society and the state. In addition, no less important is fair treatment by not dividing taxpayers from one taxpayer and other taxpayers, it will also have an enormous impact on the country's tax revenue. Therefore it is important to act against the tax officers who acted violently and dishonestly as a deterrent effect so that they do not repeat their actions.\(^7\)

The concept expressed by Abu Yusuf shows that the state is responsible for upholding justice, security, law, order and stability in order to provide a conducive and protected environment for economic activity and to increase general welfare and economic growth. Within this framework he also argues that the state must provide wages and guarantees in

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\(^6\) Adiwarman Azwar Karim, *Sejarah Pemikiran Ekonomi Islam*........, hal. 237.

\(^7\) Abu Yusuf, *Al Kharaj*.............., hal. 108.
retirement to those and their families who have contributed to protecting Islamic sovereignty or bringing something good and beneficial to Muslims.

Because in the early development of Islamic agriculture became the main focus, many economic thinkers at that time suggested how to utilize arid land that was not planted. In this case Abu Yusuf believes that all types of dead and no-man's land must be given to someone who is able to develop and plant it, which will later be taxed on the land. This action will later make the country continue to develop and income tax will continue to increase often.

In order to improve public welfare and ensure full use of natural resources, Abu Yusuf believes that natural resources such as water, grass and others cannot be privatized / monopolized by one person. However, these natural resources must be distributed equally to all people in need. In this case Abu Yusuf strengthened his opinion by taking the prophet's hadith, "after it is used for your needs, then let the water flow to your neighbor, starting from the closest neighbor".

By taking the basis of the hadith of the prophet Abu Yusuf increasingly wants to emphasize that natural resources which are of a general nature are not allowed to be privatized. Natural resources must be well managed to be distributed equally to the general public so that the aim is not to have a monopoly and encourage economic losses. In addition, by instilling awareness for the public about not being allowed to monopolize a natural resource that is shared property will stimulate the community itself to be more creative and more productive to increase economic turnover.

In addition, Abu Yusuf also wants to show us that all natural resources which belong to all must be able to access them easily. Basically the procurement of public facilities like this is an inseparable part of the state's efforts to ensure the availability of important advice for the lives of its citizens.

While in the matter of the distribution of state revenue, Abu Yusuf has the view that the case should be aimed at realizing the welfare of the community. This is indeed not an independent thought of Abu Yusuf, the article in the Koran itself has ordered that the distribution of property is done fairly and not pile up only a handful of people. In this regard Abu Yusuf took the statement of Caliph Umar ibn al-Khattab which means:

Taxes are justified and collected in a way that is fair and legal and is used fairly and lawfully as well. Regarding the tax withheld, I consider myself to be the guardian of the wealth of an orphan. The public has the right to ask whether I use the collected taxes in a legal manner.

8 Abu Yusuf, Al Kharaj....... , hal 117-118.
Socio-Political Conditions in the Age of Abu Yusuf

Socio-political conditions are very important to describe to analyse the thoughts of a thinker. Because it is realized or not the style of thought of a character more or less also influenced by socio-political conditions in his time. Abu Yusuf lived in the reign of the Caliph Harun Ar Rashid of the Abbasids. In general, the Abbasid state was the period when Islam reached its golden peak in almost all sectors. When there was a transfer of power from the Umayyads to the Abbasids, the geographical area of the Islamic world stretched from east to west, including Egypt, Sudan, Sham, the Arabian Peninsula, Iraq, and Persia to China. This condition leads to intensive interaction of the population of each region with other regions. Song and music became the trend and style of life of the Abbasid-era nobles and court leaders.

The caliphs were given special lessons so that they were smart and capable in singing their voices. Famous artists emerging at this time included Ibrahim bin Mahdi, Ibrahim al Mosuly and his son Ishaq. The court's environment changed and was influenced by the nuances of the bourgeoisie ranging from clothing, food, and the presence of female servants. In a narration mentioned Harun ar-Rashid has a thousand female servants in his palace with various expertises.

The Abbasid rulers formed a society based on a sense of equality. The approach to the Malawian was carried out among others by adopting the Administration system of local traditions (Persia) taking a number of employees and Ministers from the Persians and placing its royal capital, Baghdad in an area surrounded by different nations and religions such as the Aryans and Sumites and Islam, Christians, and Magi.9

The division of classes in the Daulat Abbasid society is no longer based on race or preference, but based on one's position as according to Jarzid Zaidan, the Abbasid society is divided into 2 major groups, special classes and general classes. The special class consists of the caliph, the family of the caliph (Banu Hasyim), the nation's dignitaries (Ministers, governors and commanders). Non-Bani Hashim (Quraysh) is aristocrats in general, special officers, soldiers and palace aides. While the general class are consists of artists, scholars, fukohaa poets, merchants, and labour and peasant rulers.

Social System At this time was a connection from the previous period (Umayyad Dynasty). However, during this period there were some very striking changes, namely: a)

9 Ratu Suntiah dan Maslani, Sejarah Peradaban Islam……., hal. 93.
Appearance of Malawi groups in government and get the same place in social position. b) The Islamic Kingdom of the Abbasid Duala consisted of several different nations (the Egyptians, Shams, the Arabian Peninsula, etc.). c) Mixed marriages that give birth to mixed blood. d) The exchange of opinions occurs, so that a new culture emerges.

In the field of state administration, during the Abbasid reign experienced quite rapid progress and the highest development. At this time, he was known as a vizier who was in charge of several department heads. This vizier is divided into two namely viziers who are assigned as caliph's assistants and work on behalf of the caliphs, and the second is viziers who are given full power to lead the government. In addition, at this time diwan or departments have been formed according to the needs of the time.

The rapid development of the administration in the Abbasid period could have been caused by the influence of the Persians who entered the government. Persia was known from the beginning with a pretty good science of administration. And by running a government system that is open to the Abbasid Daula government does not rule out the possibility of persi influence to be accommodated in the government system, which was strengthened by the centre of Islamic government at that time indeed was at the heart of Persi power (after Persi was controlled by Muslims).

In the economic field, during the Caliphate of Harun al-Rashid the state's income was large enough to be able to prosper the people. There is even a history that states that the opinion of the state during the leadership of the caliph al-Rashid has reached 272 million dirhams and 4 million dinars per year. This achievement was the culmination of progress in the economy in the Abbasid Daula government.10

The substantial income and financial support of the government at that time was inseparable from the government's role in developing various sectors of the people's economy. This is quite different from the Daula Ummaiyah era, which prioritized the acquisition of state revenues and the ghanimah or jizyah sector as a result of regional expansion at that time. However, during this Abbasid Daula, it was the domestic sector which contributed a lot to the government income at that time. This significant change is certainly also an achievement for the government under the Abbasid Daula. The economic elements developed at that time were the agriculture, industry and trade sectors.11

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Meanwhile in the scientific field, the most obvious movement and at this time was the translation of scientific papers into Arabic. Basically, the effort to translate into Arabic has been started since the Ummayyah Dynasty in Damascus by Walid ibn Abd Malik. But it will be more personal and not yet official.

Although the translation effort began since the Umayyads, the scientific movement will be more phenomenal in its development during the Abbasid dynasty which culminated in the Caliphate Must al-Rasyid (786-809 AD) and his son al-Makmun (813-833 AD). Since that time the Muslim community began to be interested in the study of philosophy. This can be seen through the many philosophical works that were translated into Arabic during the Caliphate of Harun al-Rashid.

Seeing the social conditions that existed, Abu Yusuf lived at a time with the highest development of science and civilization ever achieved by Muslims at that time. Although the descendants of the caliphs competed for the highest authority to become the caliphs, it did not seem to have a major impact on the peak of the glorious role of the Muslims at that time.

The caliphate system or what can be called the monarchy system also opens opportunities for anyone who is close to the ruler to get a guarantee from the ruler. In addition, because the Caliph Harun Ar Rasyid likes science. He always gave appreciation to thinkers at that time. This can be seen from the phenomenal book written by Abu Yusuf (al Kharaj) is a request from the caliph. Also, the appointment of Abu Yusuf as a qadi also shows that the caliph was fond of intellectuals like Abu Yusuf.

Conclusion

Abu Yusuf believes that the best rulers are those who rule for the prosperity of their people and that the worst of the rulers are those who govern but the people face difficulties. The state has the responsibility to fulfil all forms of infrastructure facilities procurement to increase land productivity, people's prosperity which results in macro-economic growth. Therefore, all costs required for the procurement of public projects such as the construction of canals and dams are fully borne by the state. This is the role of the state according to Abu Yusuf in an economic wheel. As for the state getting infrastructure development funds one of which is by taking tax proportionally.
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