# ECONOMIC THOUGHT OF AL-MAWARDI: ANALYSIS OF EDUCATOR SALARY POSITION

# Ayi Yunus Rusyana<sup>1\*</sup> Doli Witro<sup>2</sup>

<sup>1,2</sup>UIN Sunan Gunung Djati Bandung \*Corresponding Email: ayiyunus@uinsgd.ac.id

ABSTRACT – Al-Mawardi is one of the great thinkers of Islam in the Middle Ages. He believes that to achieve prosperity in a country, the human mind has an integral role in improving people's welfare and carrying out economic and religious activities. Every government endeavor is expected to align toward specific goals and objectives, particularly in financing education. It is the state that governs the educators' rights and also ensures that educators carry out their teaching obligations. Educators must prioritize student learning and achievement goals. This paper discusses al-Mawardi's economic thinking and focuses on the role of educator's salary. This paper aims to encourage educators that teaching is not just only a job but also has ramifications in the afterlife. Research for this article used a blend of qualitative interviews, as well as contemporary literature review. The data is presented in a narrative-descriptive manner and was analyzed using the Miles and Huberman data reduction method. The results show that, according to al-Mawardi, the state must provide substantial support for education which includes: the provision of adequate educational facilities and a commensurate salary for educators—even utilizing natural resources or other creative methods to pay educators' salaries.

Keywords: Al-Mawardi, Economic Thought, Educator Salaries

ABSTRAK - Pemikiran Ekonomi Al-Mawardi: Analisis terhadap Gaii Pendidik. Al-Mawardi merupakan salah satu pemikir besar Islam yang hidup di abad pertengahan. Dia melihat agar tercapainya kesejahteraan dalam suatu negara, akal manusia memiliki peran yang urgen sehingga dapat meningkatkan kesejahteraan masyarakat, menjalankan kegiatan ekonomi dan agama. Setiap implementasi yang dilakukan pemerintah diharapkan sesuai dengan sasaran dan tujuan. Khusus dalam pembiayaan pendidikan, bukan hanya negara yang harus memberikan hak pendidik, tetapi pendidik juga harus menjalankan kewajiban sebagai pengajar. Bukan hanya agar kewajibannya terlaksana, namun pendidik harus mengutamakan apakah murid mendapatkan ilmu atau tidak. Tulisan ini membahas mengenai pemikiran ekonomi al-Mawardi yang difokuskan kepada kedudukan gaji yang diterima pendidik. Tulisan ini bertujuan untuk memberikan pemahaman kepada pendidik, bahwa mengajarkan suatu ilmu bukan hanya untuk mendapatkan kehidupan dunia, namun juga dapat bermanfaat dan berguna di akhirat. Artikel ini menggunakan penelitian yang menggunakan pendekatan kualitatif. Artikel ini bersifat penelitian pustaka. Data disajikan dengan naratif-deskriptif dan dianalisis dengan metode analisis data yang diperkenalkan Miles dan Huberman yaitu reduksi data, penyajian data, dan penarikan kesimpulan. Hasil penelitian menunjukkan, menurut al-Mawardi, negara harus memberikan dukungan yang sangat besar terhadap pendidikan. Dukungan yang besar tersebut tercermin dalam bentuk penyediaan sarana pendidikan yang memadai dan gaji yang layak untuk pendidik. Negara harus selalu siap menyediakan gaji untuk pendidik. Bahkan dalam pandangan al-Mawardi, negara harus memanfaatkan potensi sumber daya alam yang ada untuk membayar gaji pendidik.

Kata Kunci: Al-Mawardi, Pemikiran Ekonomi, Gaji Pendidik

 SHARE: Jurnal Ekonomi dan Keuangan Islam
 Vol. 10, No. 1, 2021; pp. 124-137

 ISSN: 2089-6239 (P); 2549-0648 (E)
 DOI: 10.22373/share.v10i1.9260

#### INTRODUCTION

History is one of the natural laboratories of life because it provides a portrait of human life in the past. Every era has a generation, and every generation has an era. Whatever humans have done in the past will affect humans who live in the future. This fact could be a good thing that will later develop into something useful. It could also become something negative that serves as a lesson not repeated (Tilopa, 2017, p. 154). Conventional economic systems (Capitalism and Socialism) have failed to provide social welfare and community justice. However, Islamic systems provide equality and justice in every aspect of society. All aspects of human life, both world's life and the hereafter, have been regulated in Islam. The failure of the conventional systems provides an opportunity for an Islamic economic system to replace the two economic systems (Nurrohman & Nurhaeti, 2019, p. 226).

When viewed in Islamic history, Islamic economic thought cannot be separated from the development of Islam itself. Likewise, with the beginning of the emergence of Islamic economics, which began when the Prophet s.a.w., issued policies regarding various matters related to *muamalah*. The issue of *muamalah* is the Prophet's concern because the economy is a buffer or something that can affect a person's faith. Likewise, with the *Khulafaur Rashidin* who had much ijtihad regarding economic problems that continued to develop and did not occur when the Prophet was still alive (Amri, 2016, p. 9).

The development of the Islamic economy after the Prophet Muhammad and *Khulafaur Rasyidin*, if divided, can be grouped into three periods, among others: first, the Islamic economy in the early Islamic period until 1058 AD (Sutopo, 2013, p. 50); second, Islamic economics in the second period from 1058 to 1446 AD; and third, Islamic economics in the third period from 1446 to 1931 AD (Amri, 2016, p. 9). Lots of works on Islamic economics were born in the first period, some of them: *al-Dwawin min Kitab al-Khajar wa Sina atal-Kitabah* by Quddamah bin Ja'far, *Kitab al-Kharaj* by Abu Yusuf (Yulianti, 2010, p. 4), *Kitab al-Kharaj* by Yahya bin Adam, *Kitab al-Amwal* by Abu 'Ubaid bin Sallam, and *al-Ahkam al-Sultaniyyah* by al-Mawardi (Hakim, 2016, p. 152).

One of the early Islamic economic thinkers was al-Mawardi. He is one of the great thinkers of Islam. He views Islam as a perfect (comprehensive) religion that contains various principles or regulations relating to all aspects of human



life, such as morals, politics, social, ethics, and economics (Sudirwan, 2020, p. 3). In creating political stability in a country, al-Mawardi emphasized that every individual, society, and government must have good character. Al-Mawardi also saw the state as having a significant role in guarding each individual, society, and the government itself in meeting material and spiritual needs in achieving growth and realizing economic resilience (Al-Mawardi, 1978).

According to al-Mawardi, the source of strength in the state is human reason. Humans who live in this world must conceptualize the afterlife as real life. Additionally, humans should not forget about earthly life because the world is a place of charity. Al-Mawardi believes that to achieve prosperity in a country, the human mind has an integral role in improving people's welfare and carrying out economic and religious activities (Stianto & Syamsuri, 2019, p. 191; Al-Mawardi, 1987).

Government funding is usually derived from taxes collected from the public. Muslims must be aware that some government levies on society, such as taxes, zakat, and the like, will essentially return to the community itself. In this case, the income generated from taxes and zakat is used to finance public education, state security, public health, infrastructure, etc. It is reasonable for the public to bear all government costs because the funds collected are used for public interests, and the community is the direct beneficiary (Kazwaini, 2017, pp. 83–84).

Every government program is expected to align with specific goals and objectives, particularly in educational financing. The state provides rights to educators, but educators must also carry out their obligations to their students. The educator must educate every student that is mandated to him. In holding the mandate, educators must be sincere in carrying it out. Not only to fulfill their obligations but also to ensure students gain knowledge and life skills. Teaching can become an eternal reward that brings blessings in this life and in the life to come.

This paper discusses al-Mawardi's economic thinking, which is focused on the salary received by educators. On the one hand, the salary received by educators is an obligation, but on the other hand, educators must also carry out their educational duties. This paper focuses on educators who routinely do not fulfill their teaching duties while still receiving their salary. This paper also aims to



provide an understanding to educators that teaching is not just an occupation but also an investment towards eternity.

#### LITERATURE REVIEW

This literature review covered contemporary Muslim economists and the educational ideology of al-Mawardi. According to al-Mawardi, society as an economic actor in conducting business activities must be guided by religious ethics (*adab al-din*) and world ethics (*adab al-dunya*) (Jaelani 2016; Kamri, Ramlan, & Ibrahim, 2014). This condition applies to all muamalah activities. Al-Mawardi stated that a teacher guiding their students must have an attitude of *tawadhu'*, not being greedy for wealth, but far from being arrogant, sincere, and must work hard to achieve glory in the sight of Allah s.w.t. (Nudin 2017). Similar research was also carried out by Ridwan (2017) that found that al-Mawardi's educational thinking concentrated on the character of an educator. He must have good qualities such as not being greedy for wealth, possess sincerity, and *tawadhu'*. Educators must also have a confirming background and mastery of the knowledge they want to teach to their students.

Hakim (2016) conducted a comparative study between the economic thinking of Yahya bin Adam and al-Mawardi about *kharaj*. This research is unique in its emphasis on al-Mawardi's economic and educational thinking. This study is an interdisciplinary study that combines economic and educational ideology. The results of this study could be valuable and relevant to our present topic. Al-Mawardi's ideas about education and economy are complex and intertwined, thus resulting in a very comprehensive thought.

## RESEARCH METHOD

This research used qualitative methods and a formal literature review to be qualified as library research. The data for this study was obtained from relevant books, journals, and other academic materials and supporting documents. After the materials were collected, they were read and analyzed to obtain the research data. The data were then grouped and compiled according to the research questions. This data is presented in a narrative-descriptive manner using the data analysis method introduced by Miles and Huberman, namely data reduction, data presentation, and conclusion drawing (Miles & Huberman, 1984, pp. 21–24).

#### RESULT AND DISCUSSION

## Biography of Al-Mawardi

Al-Mawardi has a full name, namely Abu al-Hasan Ali bin Muhammad bin Habib al-Mawardi al-Bashri (Nudin, 2017, p. 38; Syam, 2017, p. 486). He was born in Basrah in 364 H/ 975 AD and died in 450 H/ 1058 AD in Baghdad (Amin, 2016, p. 121; Marlow, 2007, p. 181). Some mention and add the name al-Mawardi with al-Baghdady behind him because he died in Baghdad. His quality of religious insight and high moral integrity made al-Mawardi a respected and distinguished figure in contemporary society (Sukardi, 2017, p. 177). Al-Mawardi was a jurist, political thinker, and hadith expert. In the 10th century, al-Mawardi was a prominent figure of the Shafi'i School. Besides, he was also a high-ranking official in the Abbasid dynasty (Syam, 2017, p. 486).

In undergoing the educational process, al-Mawardi initially studied at Basrah. Because at that time, Basrah was one of the centers of Islamic science and education. Al-Mawardi was not satisfied there because he still felt he lacked knowledge. He had wandered to several different regions but found himself in Baghdad, continuing his studies at the University of al-Za'farani. After graduating, he continued to live and teach at that university. He also wrote many books spanning various academic fields (El-Ashker & Wilson, 2006, p. 233).

#### Al-Mawardi's Works

Al-Mawardi learned from many teachers, studied law from Abu al-Qasim 'Abdul Wahid al-Saimari; studied literature and grammar from 'Abdullah al-Bafi and Shaykh Abdul Hamid al-Isfarayini. It did not take a long time for al-Mawardi to master various religious sciences such as jurisprudence, hadith, philosophy, politics, grammar, ethics, and Arabic literature. He frequently moved from one teacher to another to acquire more knowledge; he was never satisfied. Al-Mawardi has one monumental work, *al-Ahkam al-Sulthaniyyah*, which discusses politics, economics, and education (Diana, 2017, p. 16). Apart from that he also wrote other books such as *Qawanin al-Wizarah wa Siyasat al-Mulk* (1978), *Adab al-Wazir*, *al-Hawy al-Kabir*, *Tashil al-Nazhar wa-Ta'jil al-Zhafar fi Akhlaq al-Malik wa-Siyasah al-Mulk* (1987), *Adab al-Dunya wa al-Din, al-Nukat wa al-'Uyum fi Tafsir al-Mawardi* (2006), dan *al-Rutbah fi Talab al-Hisbah* (2002).



# Al-Mawardi's Life Journey

During his lifetime, al-Mawardi developed a perspective of Islam from three distinct regions that were hostile towards the other. In Andalusia, there were the Umayyads, in Egypt, controlled by Fathimiyah, and Khurasan became the Abbasids' territory where al-Mawardi lived. At that time, the Abbasid dynasty entered the third and fourth period, along with the political order of the Abbasid dynasty, which experienced a sharp decline because of the dominant power of the Sunni Seljuk dynasty and the Shia Buwaihi dynasty. The Abbasid dynasty struggled through multiple government crises, such as fraud in the state administration, nepotism, corruption, and graft. The decline of the Abbasid dynasty was not only due to external pressures but also because of from within. For example, the caliphs lived a life of leisure, drank liquor, liked singing, dancing, and various otherworldly pleasures. Al-Mas'udi writes a statement that the caliphs were protected by Allah alone, and ma'shum should avoid that type of revelry: singing, drinking alcohol, and elicit relationships (Muttaqin & Nurrohman, 2020, p. 5).

# Al-Mawardi's Economic Thought

State and Economic Activity

Al-Mawardi's position towards the State's role is to supervise public spending in infrastructure and development standards. Al-Mawardi emphatically believed that imamah (religious-political leadership) implementation is necessary for maintaining society. Thus, spiritual and material goals can increase growth and maintain economic stability, which will be of benefit to all society. Furthermore, he maintained that to realize economic development and general welfare, the state must provide the necessary infrastructure. He emphasized that if life in the city is not possible due to the unavailability of clean water sources or damaged city walls, the state should repair it, and if the state does not have funds, then the state must try to get it. The state may use the funds from the *baitul mal* or may impose taxes on persons with sufficient wealth (Firmansyah, 2018, p. 115).

Furthermore, Al-Mawardi also discussed political ethics to create social welfare. In creating balance and social integrity, al-Mawardi emphasizes the morals possessed by each individual to achieve and realize happiness in this world and the afterlife (Jaelani, 2016b, p. 1). In addressing the economy's welfare and equal distribution to all people, the state (ruler) has a significant



duty and responsibility. The government controls the resources of state income, such as zakat, *kharaj, ghanimah, usyr*, and *jizyah*, must be able to carry out its responsibility to support the needs of the people. However, if there is still a deficit in the state budget, the state is allowed to impose new taxes or make loans to the public. In this case, al-Mawardi said that the public must submit to the government if it properly performs its duties. This obligation applies to both just and unjust rulers(Amri, 2016, p. 12).

### Tax

Al-Mawardi also paid attention to tax issues. Taxes were a trending topic at that time. Al-Mawardi explained that *kharaj* is a levy that must be paid for land captured and taken from infidels, which then required those infidels to cultivate it (Al-Mawardi, 1989). Al-Mawardi agreed that the *kharaj* issued by the community varies according to the land's capabilities and conditions, such as the type of plants, soil fertility, and irrigation systems. Al-Mawardi suggested in determining *kharaj*, using one of the methods that had been applied in Islamic history, among others: 1) *Misahah*, namely the determination of *kharaj* in terms of the size of land owned by the community; 2) *Kharaj* based on the size/plot of land planted with plants only; 3) *Musaqah*, namely the method of determining *kharaj* as seen from the amount of production (Firmansyah, 2018, p. 116). Al-Mawardi is an expert on Islamic economics; he explained in Islam, taxes are divided into several types, namely:

- 1) Zakat, namely property tax which is determined and required directly by Allah s.w.t. Al-Mawardi agrees that all zakat ought to be received by the state and must be spent on those entitled to receive it (Islahi, 1998, p. 233);
- 2) *Jizyah*, which is a tax imposed on non-Muslims who live in an Islamic state under the rules and regulations of the Islamic government, or other languages, is called *kafir zimmi*;
- 3) *Al-Kharaj*, namely the land tax, applies to land that the Muslims acquired through warfare, which the infidel owner cultivates. The owner pays land and building taxes to the Islamic government as a reward. This form is what is meant by "conquest based on peace," where the landowner is allowed to live and work on his land as long as he pays the taxes set by the government, but will be exempt from taxes when he converts to Islam (Sadr, 2016, p. 99);
- 4) Usyr, namely customs (export or import tax) or trade tax;



- 5) Machete booty tax; and
- 6) Mining products tax (Kazwaini, 2017, pp. 84–85).

#### Baitul mal

Al-Mawardi believed that the state needed a permanent financial institution (*baitul mal*) to manage state expenditures for the needs of people living in the country. Furthermore, al-Mawardi saw *baitul mal* as responsible for meeting public needs. Through *baitul mal*, each state's income is regulated and spent according to the pre-determined allocation (Firmansyah, 2018, p. 116).

Al-Mawardi also agrees with utilizing public loans. According to him, there are distinct differences between financing interests, financing state orders, and financing the general welfare of the community. Therefore, public loans for investment and trade, namely for goods and services that the state has contracted, are foundational. There ought to be state oversight and debt repayments at a fixed remuneration, such as the cost of weapons, salaries of soldiers, the salaries of educators, or scholars who teach the community. Military spending on salaries must remain, regardless of whether there are funds or not. If there are no funds in state financial institutions, the state must take a loan to the public to fulfill state debt obligations (Amri, 2016, p. 114). Al-Mawardi distinguishes the State's responsibility towards the *baitul mal* as a financial institution. The responsibility for the assets stored in the *baitul mal* is mandated, which will later be distributed to those responsible for the assets obtained from tax revenue(Firmansyah, 2018, p. 116).

# Fiscal policy

Fiscal policy is typically implemented through the State Budget (APBN). It also sets the agenda for macroeconomic policy. In the Islamic economic system, fiscal policy has an important role compared to monetary policy (Ibrahim, 2011). This condition is reflected in the obligation to pay zakat and the prohibition of practicing usury. In the Islamic concept of economics, fiscal policy aims to realize the welfare of all society by balancing spiritual and material values equally based on the distribution of wealth (Zulkadri, 2018). Transparency in reporting state revenues and expenditures is extremely important. An example of this can be seen in the Table 1.

Table 1. Al-Mawardi Fiscal Policy

No.	Income	Spending
1.	Unauthorized Income	As a mandate for particular
	a. Zakat	purposes that the Sharia has
	b. <i>Ghanimah</i>	established
	c. Fay'	
2.	Official Income	a. Routine expenses
	a. <i>Jizyah</i>	Such as salaries for soldiers,
	b. <i>Kharaj</i>	teachers, priests, and defense costs.
	c. 'Usyr (Customs)	b. Expenditures for the benefit and
	d. Natural wealth	development
	e. Other income such as	
	grants, waqf, illegal assets,	
	inheritance without heirs	
3	Debt	Cover the budget deficit on routine
		expenditures
4	Tax	Cover the budget deficit at
		development costs
	· · · · · · · · · · · · · · · · · · ·	· · · · · · · · · · · · · · · · · · ·

Source: (Zulkadri, 2018, pp. 235-236)

# Position of Educator Salaries According to Al-Mawardi

Most of al-Mawardi's thoughts about education are concentrated on the ethics of teachers and students in the teaching and learning process. Teachers are at the forefront of the education sector. The technique of a teacher and the teacher's mastery of the material will positively affect the success of education. There are democratic principles that govern the learning dynamic between teachers and students.

A teacher must also like his job as an educator. If a teacher excels in their work, the community will show appreciation with respect and complements. Al-Mawardi says that a teacher has the most important job because he wants to serve Allah s.w.t. with all their knowledge. Furthermore, al-Mawardi said that with the morals possessed by a person, it would become an act that makes Allah pleased with him and opens the way for rewards for a teacher for educating and teaching knowledge to his students. However, a teacher will not get the reward and pleasure of Allah when the task he performs is intended to become earthly or worldly life (Ridwan, 2017, p. 283).

Al-Mawardi said that a teacher must be sincere and *tawadhu*' (Al-Mawardi, 1995, p. 8; Ridwan, 2017, p. 282). Teachers can have various motivations which compel them toward this work, such as meeting parents' expectations, receiving encouragement from friends, gaining respected social status, and even economic motivations.



Al-Mawardi mentioned the duties of the State to include the maintaining of faith, administer justice, protecting life and property, building peace and security, defending territory, managing financial affairs, and supervising public affairs so that a country may prosper (Islahi, 2014, p. 47). However, this goal cannot be achieved without harmonizing people's lives, especially economically. This duty requires leadership, namely a leader who acts as a substitute and successor to the prophetic function in maintaining religious life, regulating social life, and being obeyed by the community (Jaelani, 2016, p. 2).

Historically, the government's focus on scientific advancement during the time of al-Mawardi was quite considerable. The government supported and financed various sectors, such as religious facilities, luxury buildings, health facilities, places for scientific development (research and translation), and educational facilities. In the realm of education, the state provided salaries to scholars and scientists to pass on their knowledge. Additionally, the government provided rewards to scientists and scholars who published significant works and findings on science (Yulianti, 2010, p. 9). Al-Ghazali also argued that public expenditures must be issued and supported by the government in the education sector (Firmansyah, 2018, p. 121). So, debt is not wrong if used to enhance the state's welfare. This condition can be attained by balancing political and economic power to make the community obtain a living wage and provide the community with educational opportunities (Stianto & Syamsuri, 2019, p. 192).

Al-Mawardi strongly criticized educators or teachers who take positions based on economic motivation. Teaching, research, and the pursuit of knowledge are intrinsically valuable. It cannot be quantified monetarily. Al-Mawardi also viewed scientific research as one of the most satisfying endeavors humans experience. Therefore, anyone who desires to teach must have a pure heart and sincere intentions (Al-Mawardi, 1994, p. 4).

That is why in teaching and educating, an educator must expect the pleasure and reward of Allah alone. If the goal is merely financial gain, then the teacher will quickly become disappointed. He/she will complain that their salary from the government is too little. This kind of attitude will not be rewarded by Allah s.w.t. Moreover, the teacher's job performance will worsen. This will create conflict with leadership and other teachers over promotions, time off, benefits, and administrative matters. The teacher will forget their obligation to their pupils resulting in a decline in the value of the education itself (Ridwan, 2017, p. 283). Therefore, if government pays more attention to education, an educator

does not need to worry about salary to be received. Every teacher must be sincere in transferring every knowledge to his students.

Regarding sincerity, al-Mawardi pressed educators not to focus too much on salaries (Al-Mawardi, 1994). Because with sincerity, an educator should cleanse himself from things that are *syubhat*. Therefore, an educator must be satisfied with their achievements and become student-centered. Educators must realize that heavenly reward is far better than worldly gain, and eternal glory outweighs worldly disgrace (Darmono, 2014, p. 10).

To support and finance education, al-Mawardi advocated that the state must manage the natural resources from Allah s.w.t. and return the proceeds to the people in the form of quality education but could also be in the form of subsidies for goods needed by the community. This policy is in line with the basic theory that economic and educational progress should not neglect the regional varieties that exist throughout the country (Zulkadri, 2018, pp. 239–240).

#### **CONCLUSIONS**

According to al-Mawardi, the state ought to strongly support education. This generous support is reflected in the provision of adequate educational facilities and a decent salary for educators. Even in al-Mawardi's view, the state has the potential of utilizing existing natural resources to pay educators' salaries. If natural resources do not exist, the state must find alternative methods (taxes or debt financing) to cover educators' salaries. As al-Mawardi describes, education requires that educators be sincere and not focus on the material (salary). Teachers should become student-centered, willing to sacrifice personal gain in order for students to find knowledge, which is only worldly. The guiding value of sincerity in education will receive an eternal reward and gain glory in the sight of Allah s.w.t.

#### REFERENCES

Al-Mawardi. (1978). *Qawanin al-Wizarah wa Siyasat al-Mulk*. Beirut: Dar al-Thali'ah.

Al-Mawardi. (1987). Tashil al-Nazhar wa-Ta'jil al-Zhafar fi Akhlaq al-Malik wa-Siyasah al-Mulk. Beirut: Dar al-Fikr.

Al-Mawardi. (1989). al-Ahkam al-Sulthaniyah. Kuwait: Maktabah Dar Ibnu.



- Al-Mawardi. (1994). al-Hawy al-Kabir. Beirut: Dar al-Kutub al-'Ilmiyah.
- Al-Mawardi. (1995). Adab al-Dunya wa al-Din. Beirut: Dar al-Fikr.
- Al-Mawardi. (2002). al-Rutbah fi Talab al-Hisbah. Kairo: Dar al-Risalah.
- Al-Mawardi. (2006). *al-Nukat wa al-'Uyum fi Tafsir al-Mawardi*. Beirut: Dar al-Kutub al-'Ilmiyah.
- Amin, M. (2016). Pemikiran Politik Al-Mawardi. *Jurnal Politik Profetik*, 4(2), 117–136. https://doi.org/10.24252/jpp.v4i2.2744
- Amri, H. (2016). Kontribusi Pemikiran Ekonomi Abu Hasan Al Mawardi. *Jurnal Economica Sharia*, 2(1), 9–18. Retrieved from https://ejournal.stebisigm.ac.id/index.php/esha/article/view/88
- Darmono, A. (2014). Konsep Pendidik Dan Peserta Didik Dalam Perspektif Ibn Miskawaih dan Al Mawardi (Suatu Studi Komparatif). *Al Mabsut: Jurnal Studi Islam Dan Sosial*, 8(2), 1–14. Retrieved from https://ejournal.iaingawi.ac.id/index.php/almabsut/article/view/80/0
- Diana, R. (2017). Al-Mawardi dan Konsep Kenegaraan dalam Islam. *Tsaqafah*, *13*(1), 157–176. https://doi.org/10.21111/tsaqafah.v13i1.981
- El-Ashker, A. A. F., & Wilson, R. (2006). *Islamic Economics a Short History*. Leiden and Boston: Brill.
- Firmansyah, H. (2018). Imam Al-Ghazali: Pemikiran Hukum Ekonomi Islam Abad Ke 5 H/ 11 M. *Tahkim*, *14*(1), 112–123. https://doi.org/10.33477/thk.v14i1.579
- Hakim, R. (2016). Membandingkan Konsep Pajak (Kharâj) Yahya bin Adam (758-818 H) dan Imam al-Mawardi (974-1058 H). *Tsaqafah*, *12*(1), 149–166. <a href="https://doi.org/10.21111/tsaqafah.v12i1.372">https://doi.org/10.21111/tsaqafah.v12i1.372</a>
- Ibrahim, A. (2011). Maksimalisasi Zakat Sebagai Salah Satu Komponen Fiskal Dalam Sistem Ekonomi Islam. *JURISPRUDENSI: Jurnal Syariah*, *3*(1), 1-20.
- Islahi, A. A. (1998). *Economic Concepts of Ibn Taimiyah*. Leicester: The Islamic Foundation.
- Islahi, A. A. (2014). *History of Islamic Economic Thought*. Cheltenham: Edward Elgar Publishing Limited.
- Jaelani, A. (2016a). Economic Philosophy of Al-Mawardi: Economic Behavior in Adab Al-Dunya Wa-Al-Din and Al-Ahkam Al-Sulthaniyah. *SSRN Electronic Journal*, (70339), 1–28. https://doi.org/10.2139/ssrn.2807735

- Jaelani, A. (2016b). Religion, Economy, and State: Economic Thought of Al-Mawardi in Adab Al-Dunya Wa-Al-Din. *SSRN Electronic Journal*, (72090), 1–20. https://doi.org/10.2139/ssrn.2807080
- Kamri, N. A., Ramlan, S. F., & Ibrahim, A. (2014). Qur'anic Work Ethics. *Journal of Usuluddin, 40*(July-December), 135-172.
- Kazwaini. (2017). Epistimologi Perpajakan dalam Pemikiran Al-Mawardi. *An-Nida': Jurnal Pemikiran Islam*, *41*(1), 83–100. Retrieved from http://ejournal.uin-suska.ac.id/index.php/Anida/article/view/4639
- Marlow, L. (2007). A Samanid Work of Counsel and Commentary: The Naṣīḥat Al-Mulūk of Pseudo-Māwardī . *Iran*, 45(1), 181–192. https://doi.org/10.1080/05786967.2007.11864725
- Miles, M. B., & Huberman, A. M. (1984). *Qualitative Data Analysis (a Source book of New Methods)*. Beverly Hills: Sage Publications.
- Muttaqin, R., & Nurrohman, N. (2020). Islam dan Pasar: Studi Atas Pemikiran Abū Ḥasan Al-Māwardī Tentang Mekanisme Pasar. *Maro: Jurnal Ekonomi Syariah Dan Bisnis*, 3(1), 1–11. https://doi.org/10.31949/mr.v3i1.1921
- Nudin, B. (2017). Reactualization of Al-Mawardi Thoughts About Teacher Ethics. *Proceedings of 99th The IIER International Conference*, (March), 37–40. Retrieved from https://www.worldresearchlibrary.org/proceeding.php?pid=706
- Nurrohman, N., & Nurhaeti, N. (2019). Pemikiran Ekonomi Mikro Islam dalam Lintasan Sejarah. *Jurnal Ilmu Akuntansi Dan Bisnis Syariah*, *1*(1), 226–232. Retrieved from https://journal.uinsgd.ac.id/index.php/aksy/article/view/5558
- Ridwan, R. (2017). Hubungan Pemikiran Pendidikan Al Mawardi Relevansinya Dengan Nilai-Nilai Pendidikan Islam Antara Batasan Guru Dengan Murid. *Ta'dib: Jurnal Pendidikan Islam*, 6(2), 39–48. https://doi.org/10.29313/tjpi.v6i2.3157
- Sadr, S. K. (2016). The Economic System of the Early Islamic Period. https://doi.org/10.1057/978-1-137-50733-4
- Stianto, A., & Syamsuri, S. (2019). Konsep Welfare State Al Mawardi Dalam Kitab Adab Al-Dunyā Wa Al-Dīn: Sebuah Telaah konsep analisis kritis. *Jurnal Ekonomi Islam*, 10(2), 189–207. Retrieved from https://journal.uhamka.ac.id/index.php/jei/article/view/3642%0Ahttp://files/1230/Stianto and Syamsuri - 2019 - KONSEP WELFARE STATE AL MAWARDI DALAM KITAB ADAB A.pdf



- Sudirwan, S. (2020). Pemikiran Al-Mawardi Tentang Relasi Agama Islam Dan Negara Serta Relevansinya Terhadap Konteks Indonesia. 1–33. Retrieved from https://dspace.uii.ac.id/handle/123456789/17800?show=full
- Sukardi, I. (2017). Tradisi Pemikiran Sosio-Politik Islam (Kilasan Pemikiran al-Farabi dan al-Mawardi dalam Lintasan Sejarah Islam). *Suhuf*, 29(2), 168–184. Retrieved from http://journals.ums.ac.id/index.php/suhuf/article/view/5643/3685
- Sutopo, S. (2013). Pemikiran Imam Ghazali Tentang Ekonomi. *Ummul Quro*, 3(2), 49–58. Retrieved from http://ejournal.kopertais4.or.id/index.php/qura/issue/view/531
- Syam, S. (2017). Pemikiran Politik Islam Al-Mawardi dan Relevansinya di Indonesia. *Al-Hadi*, 2(2), 485–498. Retrieved from http://jurnal.pancabudi.ac.id/index.php/alhadi/article/view/156/138
- Tilopa, M. N. (2017). Pemikiran Ekonomi Abu Yusuf Dalam Kitab Al-Kharaj. *Al-Intaj*, *3*(1), 154–171. https://doi.org/10.29300/aij.v3i1.1168
- Yulianti, R. T. (2010). Pemikiran Ekonomi Islam Abu Yusuf. *Muqtasid*, *1*(1), 1–26. https://doi.org/10.18326/muqtasid.v1i1.39-64
- Zulkadri, Z. (2018). Keuangan Publik Perspektif Imam Al-Māwardī dalam Kitab Al-Ahkām As- Sulṭāniyyah Wa Al-Wilayāt Ad-Diniyah. *KHOZANA: Jurnal Ekonomi Dan Perbankan Islam*, *I*(2), 231–244. Retrieved from http://journal.stebisdarussalamoki.ac.id/index.php/khozana/article/view/2