

KITĀB AL-AMWĀL:
ABŪ 'UBAYD'S CONCEPT OF
PUBLIC FINANCE



With Compliments

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UGI SUHARTO

FIRST PUBLISHED BY THE INTERNATIONAL INSTITUTE OF
ISLAMIC THOUGHT AND CIVILIZATION (ISTAC),
INTERNATIONAL ISLAMIC UNIVERSITY MALAYSIA (IIUM), 2005.
205A JALAN DAMANSARA, DAMANSARA HEIGHTS,
50480 KUALA LUMPUR, MALAYSIA
Tel: 603-2080 2900 Fax: 603-2094 8343
E-Mail: admistac@myjaring.net, istacbooks@yahoo.com
Website: www.iiu.edu.my/istac

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Perpustakaan Negara Malaysia

Cataloguing-in-Publication Data

Suharto, Ugi

Kitāb al-Amwāl: Abū 'Ubayd's concept of public finance/

Ugi Suharto

Includes index

Bibliography: p. 251

ISBN 983-9379-38-0

1. Al-Qāsim, Abū 'Ubayd b. Sallam—Contributions in Finance, Public.
 2. Finance, Public—Islamic countries. 3. Zakat I. Title.
- 336.091767

Typeset by Pustaka Islamiyah Sdn Bhd.

Printed by KPG Resources Sdn Bhd in cooperation with Art Printing Works Sdn. Bhd.
Kuala Lumpur.

Gratitude for Knowledge (Shukr al-'Ilm)

One of the ways to become thankful for knowledge is to visit many scholars who teach you that which you do not know. You will acquire from them [new knowledge]. Thereafter, when you visit different scholars and they teach you that which you already know, you will say: "Thanks to God, I did not know this knowledge until I learned it from so and so. Now I know it." If you do so you are then thankful for knowledge.

Abū 'Ubayd

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Ugi Suharto received his M.A. in Economics (Hons.) in 1993 and Ph.D. in Islamic Civilization from ISTAC, IIUM in 2000. His Master's research consisted of two papers: "A Critical View of the Application of the Kuhnian Paradigm for Islamic Social Sciences with a Special Focus on Islamic Social Sciences and Islamic Economics," and "Life Insurance in Malaysia—Premium Comparison between Islamic and Conventional Companies." He obtained his doctoral degree from ISTAC after successfully defending his dissertation entitled,

"Early Discourse on Islamic Public Finance: A Study Based on the *Kitāb al-Amwāl of Abū 'Ubayd al-Qāsim b. Sallām (d.224/838)*". Aside from this publication, he has authored "*Keuangan Publik Islam: Reinterpretasi Zakat dan Pajak*" which was published by Sekolah Tinggi Ilmu Syariah Yogyakarta. He is at present an Assistant Professor in the Kulliyah of Economics and Management Sciences, IIUM.

The present work deals with an analytical study of the *Kitāb al-Amwāl* of Abu 'Ubayd as an early discourse on Islamic public finance.

ISBN 983-9379-38-0



9 789839 379389