

Tesis : keuangan publik Islam menurut Kitab Al-Kharaj Abu Yusuf dan relevansinya dengan anggaran pendapatan dan belanja negara (APBN) Republik Indonesia = Islamic public finance perspective of Abu Yusuf in Al-Kharaj and its Relevance to the state budget of the Republic of Indonesia

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Abstrak

[ABSTRAK

Tesis ini berupaya melakukan penelitian terhadap pengelolaan keuangan publik menurut Abu Yusuf dalam Al-Kharaj yang telah memiliki kontribusi terhadap keberhasilan pemerintahan Harun Ar-Rasyid dalam menyejahterakan masyarakat,

penelitian ini juga mencoba melihat relevansi kebijakan tersebut dengan Anggaran Pendapatan dan Belanja Negara Republik Indonesia. Penelitian ini menggunakan

metode kualitatif deskriptif dengan pendekatan analisis teks. Data yang digunakan

adalah data dokumenter dengan data ulama berasal dari kitab Al-Kharaj tulisan Abu Yusuf diseni data pendukung lainnya.

Hasil penelitian menunjukkan bahwa Abu Yusuf memiliki kebijakan pengelolaan

keuangan publik yang bertujuan untuk mewujudkan keadilan dan kesejahteraan di masyarakat, kebijakan tersebut mencakup penentuan dan belanja negara serta optimalisasi keduanya dalam konteks kenegaraan.

Di antaranya restrukturisasi

mekanisme pemungutan kharaj, reformasi sistem pemungutan pajak, membuat kriteria pegawai pajak,

optimalisasi unsur dan jizyah, melebarkan pos ghanimah yang mencakup kekayaan laut dan pertambangan

serta harta temuan, mengatifikasikan sektor perairan dan pengembangan aset tetap milik pemerintah berupa tanah produktif serta

optimalisasi zakat yang mencakup sektor pertanian, peternakan, pertambangan dan perdagangan. Sedangkan

dari sisi belanja publik, Abu Yusuf menggunakannya untuk

belanja pegawai, pemenuhan kebutuhan dasar rakyat, penahanan militer,

pembangunan infrastruktur, dan mustahik zakat. Dari analisis yang dilakukan, diketahui bahwa kebijakan

pengelolaan keuangan publik perspektif Abu Yusuf

memiliki relevansi terhadap Anggaran Pendapatan dan Belanja Negara Republik Indonesia dan layak diimplementasikan sebagai sebuah kebijakan baru.

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ABSTRACT

This thesis tried to do research on public financial management of perspective Abu Yusuf in Al-Kharaj who have contributed to the success of Harun Ar-Rashid's reign

in the welfare of society, this study also tried to see the relevance of the policy with the State Budget of the Republic of Indonesia. This research uses descriptive method

with qualitative text analysis approach. The data used is data documentary with the main data comes from the book of Al-Kharaj writings of Abu Yusuf with other

supporting data.

The results showed that Abu Yusuf has a public financial management policy that aims to bring about justice and prosperity in the community, these policies include revenue and expenditures as well as the optimization of both in the context of statehood. Among the collection mechanism kharaj restructuring, reform the tax collection system, making the criteria liar tax officials, optimizing ushur and jizya, which includes expanding the post ghonimah ocean resources and mining as well as finding treasure, activate the water sector and the development of state-owned assets in the form of productive land, and optimizing Zakat which includes agriculture, animal husbandry, mining and trade. In terms of public spending, Abu Yusuf use it for employees shopping, fulfillment of basic needs of the people, military defense, infrastructure development, and mustahik charity (zakah). From analysis, it is known that the policy of public financial management of Abu Yusuf perspective, has relevance to the Budget State of the Republic of Indonesia and feasible implemented as a new policy; This thesis tried to do research on public financial management of perspective Abu Yusuf in Al- Kharaj who have contributed to the success of Harun Ar-Rashid's reign in the welfare of society, this study also tried to see the relevance of the policy with the State Budget of the Republic of Indonesia. This research uses descriptive method with qualitative text analysis approach. The data used is data documentary with the main data comes from the book of Al-Kharaj writings of Abu Yusuf with other supporting data.

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