

## IS ABU YUSUF'S THOUGHT STILL RELEVANT? A QUALITATIVE ANALYSIS OF THE DIGITAL ECONOMY

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### ABSTRACT

*This research aims to analyze the relationship between Abu Yusuf's economic thinking and the current state of the digital economy. This research uses a qualitative approach with a case study method or qualitative case study research method to explore and describe the relationship between Abu Yusuf's economic thinking and the current state of the digital economy. The results indicate that Abu Yusuf created an autonomous economic system (not bound by government intervention). Its manifestation is seen in price settings that are contrary to the law of supply and demand. Apart from that, Abu Yusuf also gave several suggestions on ways to obtain long-term sources of expenditure, such as building bridges and dams and digging large and small canals. When talking about the provision of infrastructure facilities, Abu Yusuf stated that the state was responsible for fulfilling them in order to increase land productivity, people's prosperity and economic growth. He believes that all the costs required for procurement of public projects. Apart from the field of public finance, Abu Yusuf also gave his views on market mechanisms and prices. This is the same as the principle of the current digital economy where all transaction activities are carried out anywhere and at any time through an application on a device or other technology.*

**Keywords:** Abu Yusuf, Digital Economy, Taxation

### ABSTRAK

Penelitian ini bertujuan untuk menganalisis hubungan pemikiran ekonomi Abu Yusuf dengan kondisi ekonomi digital saat ini. Penelitian ini menggunakan pendekatan kualitatif dengan metode studi kasus atau metode penelitian studi kasus kualitatif untuk mengeksplorasi dan mendeskripsikan hubungan pemikiran ekonomi Abu Yusuf dengan kondisi ekonomi digital saat ini. Hasilnya menunjukkan bahwa Abu Yusuf menciptakan sistem perekonomian yang otonom (tidak terikat dengan intervensi pemerintah). Wujudnya terlihat pada pengaturan harga yang bertentangan dengan hukum supply and demand. Selain itu, Abu Yusuf juga memberikan beberapa saran cara memperoleh sumber pengeluaran jangka panjang, seperti membangun jembatan dan bendungan serta menggali kanal besar dan kecil. Berbicara mengenai penyediaan fasilitas infrastruktur, Abu Yusuf menyatakan bahwa negara bertanggung jawab untuk memenuhinya guna meningkatkan produktivitas lahan, kesejahteraan masyarakat, dan pertumbuhan ekonomi. Ia yakin semua biaya diperlukan untuk pengadaan proyek publik. Selain bidang keuangan publik, Abu Yusuf juga memberikan pandangannya mengenai mekanisme pasar dan harga. Hal ini sama dengan prinsip ekonomi digital saat ini dimana seluruh aktivitas transaksi dilakukan dimanapun dan kapanpun melalui aplikasi pada perangkat atau teknologi lainnya.

**Kata Kunci:** Abu Yusuf, Ekonomi Digital, Perpajakan

## INTRODUCTION

The mentioned personality is a product of the political, religious, intellectual, social and economic activities that took place in the age in which he lived. From this perspective, the developments in the mentioned fields are reflected in its methodology, way of looking at problems and its unique style in offering solutions. These issues are mentioned respectively below. Abu Yusuf lived in the last third quarter of the eighth century AD. This period is the period when the last periods of the Umayyads and the early Abbasid administration dominated the part of the Islamic world close to the center. The main feature of the Islamic history of that period was that, after a partial but temporary confusion and turmoil, it quickly recovered and experienced great prosperity. The Islamic character was transferred in thick lines from the time of the Prophet to the period of the four Caliphs, then to the Umayyads, and then to the Abbasids. Despite the turmoil that continued throughout the periods, it can be said that the Islamic template continued in its main outline without being distorted or deviated to a large extent. The person who is the subject of the article is also a product of the atmosphere we are trying to describe (Pratiwi, 2021).

The presence of some of the Companions and Tabiun mujtahids during his lifetime gave him a justified superiority over the mujtahids who came after him. Because, although he was a student of other distinguished scholars, he was also the most dedicated student of an absolute mujtahid like "Imam-ı A'zam Abu Hanife", which means great leader. Abu Yusuf; He was born during the reign of Hisham, one of the Umayyad Caliphs. Hisham's era was a period in which conquests and wars were common (Haryono, 2022). During this period, Shiites called Zaydiyya rebelled against the government. They continued their opposition from re-conquered Yemen. After Hisham (M:743), the rebellions continued one after another. Kharijites started new rebellions in Mosul and surrounding areas. The financial crisis of the state had reached its peak. Meanwhile, in the ideology of those who were against the Umayyads, the Abbasids, who were still a secret organization, said that the practices of the Umayyads were wrong and that they should return to the line of the Book and Sunnah of the early periods of Islam. Non-Muslims also wanted to be treated fairly. The Abbasids, who operated secretly for a long time, defeated the last Umayyad Caliph, the second Mervan (744-750), in a rebellion in Khorasan and put an end to the dynasty completely. The rebellion against the Umayyads ended in favor of the Abbasids. The first Abbasid Caliph Abu'l Abbas took rapid and bloody measures to ensure the security of his dynasty. Abdurrahman, one of the dynasty members from the Umayyad massacre, escaped to Spain and lived until 1031 (Abudullah, 2020).

The fall of the Umayyads put an end to the oppressive rule of the Arab minority. Between 750-846-47, the Iranians had good opportunities in every respect. The government administration was essentially in accordance with the Iranian organizational principles. The position of vizier or minister at the head of the executive force showed Iranian influence. During this period, the chief vizier came from a noble Iranian family named Bermekî. Viziers from this family left their mark on the general politics of the Caliphate until 805 AD. As a result, the Abbasids' seizure of power is frequently remembered in Islamic history as a de facto revolution that included the superiority of Iranianism over Semitic Arabism. The real period of Abbasid rule was the Mansur period.

After the chaos of Mansur's first years of power was resolved, state authority was established and the elimination of destructive and wrong movements and beliefs was achieved. The city of Baghdad was built and reconstructed as a symbol of the period. The establishment of the state's regime and the assurance of unity were achieved during the

Mansur period. The Mansur line was continued during the short Caliphate of Hadi and Mahdi. The period of Harun-er Rashid was a period of prosperity. During this period, there was political, scientific and intellectual vitality, and a civilization was born by combining Islamic and non-Islamic cultural sources. Arabism was abandoned, but a cosmopolitan worldview, also influenced by Iranian culture, dominated. All policies of the Abbasids were based on the erasure of the Umayyads. During their periods, administrative changes, reorganization of urban life, development of trade, free intellectual environment, etc. This was one of the manifestations of the new kind of integration.

The main strength of Abu Yusuf's thinking is in matters of public finance. With his high powers of observation and analysis, Abu Yusuf outlines financial problems and points out several policies that must be adopted to increase economic growth and people's welfare. Apart from various principles of taxation and state responsibility for the welfare of its people, he provides several suggestions on how to obtain expenditure resources for long-term development, such as building bridges and dams and digging large and small canals (Yuli Chomsatu Samrotun, 2018).

History is a portrait of humans in the past, it is a true laboratory of life. Every generation has its era, and vice versa, every era has its generation. The dimension of the past with all its problems from any era always reaches the next person in the form of something good to emulate or something bad as a lesson not to do it again. Showing the economic thought of leading Muslim scholars will make a positive contribution to Muslims, at least in two ways, first, helping to find various sources of contemporary Islamic economic thought and second, giving us the possibility to gain a better understanding of the journey of Islamic thought over time.

It is interesting to review one of the great Islamic economic figures of his time, namely Abu Yusuf, who was very famous for one of his works, namely "Al-Kharaj". He lived during the time of Caliph Must Ar-Rashid, caliph of the Abbasid state. In this journal, the discussion will start from Abu Yusuf's biography, Abu Yusuf's economic contributions and thoughts, Abu Yusuf's thoughts according to other figures and their influence as well as critical analysis of Abu Yusuf's thoughts regarding the current state of the digital economy, whether they are still relevant or not. How does Abu Yusuf's economic thinking relate to the current state of the digital economy? Analyzing the relationship between Abu Yusuf's economic thinking and the current state of the digital economy.

## LITERATUR REVIEW

### Abu Yusuf's Economic Thought: Context and Contribution

Abu Yusuf (d. 798 CE), the foremost student of Imam Abu Hanifah, is recognized as a key figure in the development of classical Islamic economics. His most well-known work, *Kitab al-Kharaj*, is an economic treatise written at the request of Caliph Harun al-Rashid. In this work, Abu Yusuf discusses various aspects of public finance, including tax administration, fiscal justice, and the role of the state in ensuring societal welfare (Hosseini, 2003; Chapra, 2000).

Abu Yusuf emphasized the importance of justice in taxation and the protection of individual property rights. He rejected state oppression of citizens and advocated for fair utilization of resources. In the context of modern economics, these principles are considered universal values that can be applied across various economic systems, including the digital economy (Islahi, 2014).

## **Economic Transformation and Challenges in the Digital Era**

The development of the digital economy has brought significant changes in transaction patterns, ownership structures, and market systems. Key characteristics of the digital economy include asset digitalization, automation, blockchain, big data, and algorithm-driven platform economies (Brynjolfsson & McAfee, 2014). Business models such as e-commerce, fintech, and the sharing economy have replaced many conventional economic practices.

However, the rise of the digital economy also presents ethical and justice-related challenges. Issues such as unequal access to technology, exploitation of personal data, digital monopolies, and the absence of regulations aligned with *maqāṣid al-sharī'ah* (the objectives of Islamic law) have become critical concerns (Syed & Ali, 2020).

## **The Relevance of Abu Yusuf's Thought to the Digital Economy**

In the digital context, Abu Yusuf's principles concerning the balance between state and public interest, transparency in fiscal policy, and protection of economic rights are highly relevant. For instance, his ideas on progressive taxation could serve as a foundation for implementing fair tax systems on large tech companies that often avoid taxes through global digital schemes (Zuboff, 2019).

His emphasis on distributive justice also aligns with current needs to ensure that the benefits of the digital economy are not limited to a few global corporations but are shared with broader society (Khan, 2019).

## **Related Studies and Research Gaps**

Several studies have attempted to examine the contributions of classical Islamic thinkers within modern economic contexts. However, very few have explicitly linked Abu Yusuf's thought to the digital economy. Works by Islahi (2014) and Umer Chapra (2000) mostly explore macroeconomic themes and public welfare without focusing on digital transformation. Therefore, this study aims to fill this gap by qualitatively analyzing Abu Yusuf's ideas in the context of contemporary digital economic phenomena.

## **METHOD**

### **Research Design**

This research uses a qualitative approach with a case study method or qualitative case study research method to explore and describe the relationship between Abu Yusuf's economic thinking and the current state of the digital economy. The research subject used is digital economic theory. Meanwhile, the object of this research is Abu Yusuf's thoughts regarding taxation. The data collection technique used is a literature study regarding the relationship between Abu Yusuf's economic thinking and the current state of the digital economy.

### **Data Analysis Techniques**

Qualitative data analysis techniques refer to the process of systematizing descriptive data collected through literature study. This method aims to identify the relationship between Abu Yusuf's economic thinking and the current state of the digital economy.

## **RESULTS AND DISCUSSIONS**

## Results

In Islamic economics, distribution is handled in three stages, Distribution before production, Distribution during the production process, and Redistribution of income. In the first phase, first of all, the distribution of material resources is in question in order to produce. Material resources include nature and labor. These resources are gained through initial occupation or conquest and distributed through *iqta*, thus production takes place through revival and extraction (explanations on this issue were made regarding land ownership). All four items listed cannot be produced without labor (Rosana, 2023). It provides capital and investment opportunities to enterprising but low-income people through the distribution, or transfer, of financial and natural resources as well as in-kind and cash resources such as *zakat*. For this purpose, the meaning and nature of *zakat* will be summarized. In order to prevent wealth from becoming a commodity circulating in certain hands, low-income earners are encouraged. For example, low-income groups are exempt from giving *zakat*. In fact, resource transfer is provided from high income groups to low income groups (Amiral, 2018).

We understand from the parts of the state treasury and places of expenditure that; Low-income groups have a share in each of these resources. The state will meet the needs of low-income people, regardless of whether they are Muslims or non-Muslims. It is a fact that; The greatest source of social solidarity is tribute and *zakat*. *Zakat* is one of the obligations that the state must fulfill towards the poor. *Zakat* is the right of a certain percentage of the wealth of the rich, specific to low-income groups. When *zakat* falls on a property, this property becomes common between the owners and the just head of state who is the representative of low-income people (Malik, 2023). When *zakat* is required on an agricultural property, this property does not belong only to the owner. If it is irrigated with irrigation equipment, ninety percent of it belongs to him and ten percent belongs to low-income Muslims. When the owner of such a land sells it, this transaction is void according to jurists. Because that person sold a property that he did not own within his own property. According to Abu Yusuf's view, "if people do not give *zakat* voluntarily, the state collects it by force". In order for *zakat* to accrue, people must first have full ownership of the property, they must own productive property above a certain amount, and if it has been in possession for a year, the owner of the property is obliged to pay *zakat* (Yulianti, 2019).

Abu Yusuf was the first person to introduce the concept of taxation in his work *al-Kharāj*. This book was written at the request of Caliph Harun alRashid, when he wanted to regulate the *baitulmal* system, a source of state income such as *al-kharāj*, *al-'ushr* and *al-jizyah*. Likewise, how to distribute these assets and how to avoid manipulation and injustice. Even how to realize these assets, for the benefit of the ruler.

*Al-Kharāj*'s conceptual content and strategic vision for state revenue policy reflect Abu Yusuf's academic excellence in the field of economics and his experience serving as a supreme judge. His interactions with authorities on the one hand and his expertise in jurisprudence on the other hand, have placed the book *al-Kharāj* as a monumental and comprehensive work. The existence of the book *al-Kharāj* also emphasizes that economics is an inseparable part of the arts and government management in the context of implementing the mandate imposed by the people on the government to improve their welfare. In other words, the central theme of his economic thinking emphasizes the responsibility of the ruler to improve the welfare of his people. He was the founder of the principles of taxation which were later "taken" by economists as canons of taxation (Nur, 2020).



Abu Yusuf's Al-Kharāj, which was a manual on taxation during the time of Caliph Harun al-Rashid, actually had various printing versions. The oldest of them is the Bulaq edition which was printed in 1302 AH/1885 AD and has no editorial completeness. After that, Salafiyah Press republished one edition and had several reprints containing the same content and hadith. This edition only gives the impression of differences in page appearance. So it is not wrong to assume that this edition is based on the same materials and manuscripts. Some of the Salafiyah Press editions have editorials, but only a small part. Meanwhile, a complete edition of the book al-Kharāj is contained in a commentary entitled *Fiqhu al-Mulk wa miftāh al-Ritaj* written by Abdul Aziz bin Muhammad al-Rahbi, who died in 1194 AH (Pratama, 2023).

It is certain that the concept of "macroeconomics" is not found in Abu Yusuf's al-Kharāj and was not known in the Western world until several centuries after Abu Yusuf. Economic activity, according to Abu Yusuf, is a phenomenon that is always changing (*zawāhir thanāwiyyah*) and originates from the collective activities of Muslim communities. The factors that accelerate economic activity are not the same in terms of their importance and strength. First, realizing the highest law by which one can rule with God's help. Second, efforts to fulfill material needs and other desires. Third, the initiative or desire of the ruler (Tilofa, 2018).

Therefore, according to Abu Yusuf, economic phenomena are not always directly related to cause and effect (laws on the economy). Relationships are usually indirect because they go through the highest will, or the will of God's representatives on the surface of the earth in the form of Muslim communities, rulers or others. God's Caliphs have the authority to make decisions regarding a number of economic phenomena such as land improvement and so on. Regarding finances, Abu Yusuf stated that state money does not belong to the Caliph and Sultan, but is a mandate from Allah s.w.t. and its people, who must be looked after with full responsibility. The relationship between the ruler and the state treasury is the same as the relationship between a guardian and the assets of the orphans under his care (Sululing, 2022).

According to Abu Yusuf, economic resources are at two levels: the first level includes natural elements (including water and land). These elements are the strongest and carry out production independently. Second level of labor. This second level plays a less than optimal role and is not routine, such as repairing and utilizing land, creating irrigation systems and so on. In fact, production in the sense of making raw (semi-finished) goods into final products through work, does not attract much attention from Abu Yusuf, including the initial process such as reviving dead land (*Ihyā' alMawāt*) and having no land that must be given to someone who can develop and cultivate it and pay the taxes applied to the land (DEWINTARA, 2022).

According to Abu Yusuf, the elements in the economy are *al-mushtarakāt al-dīniyyah* (communities that adhere to the celestial religion and ardi religion) and *mushtarakāt al-mudun* or urban and rural communities or trading communities. The first type of community is formed from religious elements and the second type of community forms the center of power of the leader. These two types of communities unite, or at least strengthen the relationship between all elements or components of the economy.

During Abu Yusuf's time, for example, residents of a village or city met their needs independently from the agricultural and handicraft product sectors. Do not depend on imported goods except for complementary purposes. Likewise, the unity of the tax sector, because the population is consistent in solidarity and guarantees each other in issuing nominal taxes within a year, whether in the form of goods or money. Finally,

administrative unity, meaning that the central government administration does not interact with each individual but rather collectively as one unit through village figures (shaikh al-qaryah) or village leaders. As for the issue of the poor (fuqarā') and the concept of social class, Abu Yusuf did not discuss it. The description of society made by Abu Yusuf reflects that the production relations from one side are the relationship between Muslims and dhimmis in Dār al-Islām or the relationship between Muslims and non-Muslim communities in Dār al-Harb.

In the first model relationship, income comes from al-kharāj and al-jizyah. Meanwhile, in the second model of relationship, income comes from al-ghanimah, part of which is distributed to baitulmal. Apart from that, the government also withdrew customs duties from infidel harbi traders on their merchandise entering Islamic countries. Muslims are required to pay zakat as a form of social solidarity with fellow Muslims in need.

## Discussions

It can be seen that Abu Yusuf created an autonomous economic system (not bound by government intervention). Its manifestation is seen in price settings that are contrary to the law of supply and demand. Apart from that, Abu Yusuf also gave several suggestions on ways to obtain long-term sources of expenditure, such as building bridges and dams and digging large and small canals. When talking about the provision of infrastructure facilities, Abu Yusuf stated that the state was responsible for fulfilling them in order to increase land productivity, people's prosperity and economic growth. He believes that all the costs required for procurement of public projects. Apart from the field of public finance, Abu Yusuf also gave his views on market mechanisms and prices. This is the same as the principle of the current digital economy where all transaction activities are carried out anywhere and at any time through an application on a device or other technology (Aravik, 2018).

However, there are limitations behind Abu Yusuf's thinking, it can be said that Abu Yusuf's argument for determining kharaj is based on the word of Allah SWT in Surah Al-Hasyr verses 7-10. In terms of kharaj administration, Abu Yusuf rejected the practice of taqbil, namely a kharaj collection system where someone from the local population usually submits himself to the authorities to be responsible for collecting and collecting kharaj in his area. He himself found the revenue target, while the local government simply accepted the results as net revenue. He does not accept the taqbil system because according to him this kind of practice will be the cause of the country's destruction. The mutaqqabil often acted cruelly and ignored the suffering of the people. They treat people disrespectfully and only care about their own interests.

As a result, farmers suffer and are reluctant to take care of agricultural land and abandon their livelihoods so that kharaj income becomes minimal. He proposed that the government organize a kharaj collection from farmers. The government must have a special department to handle kharaj issues with trained and professional officers. In Abu Yusuf's view, the existing financial conditions required changes to the misahah system which was inefficient and irrelevant during his lifetime. He pointed out that during the reign of Caliph Umar, when the misahah system was used, most of the land was arable along with a small portion that was not. Areas that are planted together with a small portion that is not planted are classified into one category and kharaj is also collected from land that is not plante. On the other hand, Abu Yusuf saw that in his time there were

areas that had not been planted for hundreds of years and farmers did not have the ability to revive them (Sabirin, 2021).

Abu Yusuf's argument shows that a fixed amount of tax based on the size of the land (whether cultivated or not) is justified only if the land is fertile. Therefore, it is not justified to impose a fixed tax without considering the fertility of the land because this will affect the owners of infertile land. The second and most important argument against the misahah system is that there is no provision as to whether taxes are collected in certain amounts of money or goods. The trend of changes in wheat prices worries taxpayers and authorities. Abu Yusuf is fully aware of the impact of price changes on taxpayers and government revenues if the misahah system is implemented and fixed tariffs are imposed, both in the form of a certain amount of money and a certain number of goods.

Then in Indonesia, Law Number 2 of 2020 concerning State Financial Policy and Financial System Stability for Handling the 2019 Corona Virus Disease (Covid-19) Pandemic, also mandates the imposition of VAT on PMSE. Furthermore, in order to optimize tax revenues and also provide legal certainty regarding PMSE VAT collection, the government issued regulations regarding PMSE VAT collections. This rule is contained in PMK Number 48/PMK.03/2020 concerning Procedures for Appointing Collectors, Collection and Deposits, as well as Reporting Value Added Tax on the Use of Intangible Taxable Goods and/or Taxable Services from Outside the Customs Area Within the Customs Area Through Trading Via Electronic Systems, and this rule will be effective from July 1 2020.

This rule was then revealed through the Director General of Taxes Regulation Number PER-12/PJ/2020, and through this rule, the Tax Authority regulates certain criteria limits for collectors and other technical procedures (DJP, 2020). The regulation states that the object of tax is the utilization of Intangible Taxable Goods (BKP), including Digital Goods and/or the utilization of Taxable Services (JKP), including Digital Services, from outside the customs area within the customs area via PMSE. This transaction also includes B2B and B2C. Meanwhile, PMSE VAT collection subjects are PMSE business actors consisting of (a) foreign traders; (b) overseas service providers; (c) overseas PMSE organizers; and/or (d) domestic PMSE organizers who have been appointed by the Minister of Finance as PMSE VAT collectors. The PMSE VAT collection rules also provide certain criteria for PMSE VAT collectors, including: (a) the value of transactions with buyers in Indonesia exceeds IDR 600 million in a year or IDR 50 million in a month; and/or (b) the number of traffic or accessors in Indonesia exceeds 12,000 in a year or 1,000 in a month.

The PMSE VAT rate is 10 percent of the Tax Imposition Base (DPP), where PMSE VAT collection is carried out directly by the seller to the buyer. Apart from collecting, sellers who have been appointed as PMSE VAT collectors are also required to deposit and report the tax. Challenges or implications, for example, one of the challenges faced in implementing this policy is limited access to digital transaction data and information on foreign PMSE business actors. So this causes the tax authorities to still experience difficulties in collecting information on PMSE business actors. In PMK 48/2020 it is stated that the authority to appoint as PMSE VAT collector is delegated from the Minister of Finance to the Director General of Taxes. In fact, the government's efforts to collect taxes on PMSE activities are not an easy thing. This was also stated directly by the Tax Directorate that one of the challenges in implementing PMK 48/2020 is obtaining information on PMSE business actors.



The existence of limitations in accessing transaction data for PMSE business actors located abroad will result in the potential for misuse of VAT which will result in loss of state revenue from VAT. As of September 6 2021, based on the Press Release from the Directorate General of Taxes (SP30-2021), it was stated that the number of companies that meet the criteria as PMSE VAT Collectors on foreign digital products sold to consumers in Indonesia is 83 companies.

## CONCLUSION

Abu Yusuf's argument about taxation was that in his time there were areas that had not been planted for hundreds of years and farmers did not have the ability to revive them. In such a situation, a tax that stipulates a fixed size of harvest or a fixed amount of cash would be a burden on taxpayers and it could harm public financial interests. This shows that the exact amount of tax is based on size. land (whether cultivated or not) is justified only if the land is fertile. Therefore, it is not justified to impose a fixed tax without considering the fertility of the land because this will affect the owners of infertile land.

It can be seen that Abu Yusuf created an autonomous economic system (not bound by government intervention). Its manifestation is seen in price settings that are contrary to the law of supply and demand. Apart from that, Abu Yusuf also gave several suggestions on ways to obtain long-term sources of expenditure, such as building bridges and dams and digging large and small canals. When talking about the provision of infrastructure facilities, Abu Yusuf stated that the state was responsible for fulfilling them in order to increase land productivity, people's prosperity and economic growth. He believes that all the costs required for procurement of public projects. Apart from the field of public finance, Abu Yusuf also gave his views on market mechanisms and prices. This is the same as the principle of the current digital economy where all transaction activities are carried out anywhere and at any time through an application on a device or other technology.

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