

Ibnu Khaldun Islamic Economics Thoughts in the Book of *Muqaddimah* and Its Relevance Against Indonesian Economy

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ABSTRACT

The classical and medieval Islamic periods had historians who tried or made efforts to record every important event, one of them was Ibn Khaldun. Ibn Khaldun in his book *Muqaddimah* describes the problems of social life, one of which is the problem of Islamic economics. This article aims to find out the biography of Ibn Khaldun, the historiography used by Ibn Khaldun in writing history, and Ibn Khaldun's thoughts regarding Islamic economic theory and its relevance against Indonesian economy. These theories include, trade and markets, taxes, production and distribution, market mechanisms and monopolies, and import-export theory. This study uses library research with a qualitative approach, by using the Book of *Muqaddimah* as the primary source. Meanwhile, secondary sources are taken from other books and journals. Ibn Khaldun argues that economic theories must coincide with Islamic values. With that, the Islamic economic theory initiated by Ibn Khaldun presents novelty by looking at its relevance against Indonesian economy.

ABSTRAK

Periode Islam klasik dan abad pertengahan memiliki sejarawan yang mencoba atau melakukan upaya untuk mencatat setiap peristiwa penting, salah satunya adalah Ibnu Khaldun. Ibnu Khaldun dalam kitabnya *Muqaddimah* menggambarkan masalah-masalah kehidupan sosial, salah satunya masalah ekonomi Islam. Artikel ini bertujuan untuk mengetahui biografi Ibnu Khaldun, historiografi yang digunakan oleh Ibnu Khaldun dalam penulisan sejarah, dan pemikiran Ibnu Khaldun mengenai teori ekonomi Islam dan relevansinya dengan perekonomian Indonesia. Teori-teori ini meliputi, perdagangan dan pasar, pajak, produksi dan distribusi, mekanisme pasar dan monopoli, dan teori ekspor-impor. Penelitian ini menggunakan penelitian kepustakaan (*library research*) dengan pendekatan kualitatif, dengan menggunakan Kitab *Muqaddimah* sebagai sumber primer. Sedangkan sumber sekunder diambil dari buku dan jurnal lain. Ibnu Khaldun berpendapat bahwa teori-teori ekonomi harus bertepatan dengan nilai-nilai Islam. Dengan itu, teori ekonomi Islam yang digagas oleh Ibnu Khaldun menyajikan kebaruan dengan melihat relevansinya dengan perekonomian Indonesia.

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A. Introduction

Humans, as homo economicus (economic creatures), try to fulfill their daily needs. Humans cannot be separated from economic problems from birth to death. The Quran also encourages us to seek happiness in this world and the afterlife, as stated in Surah Al-Qashash (28) verse 77 (Hanafi et al., 2019). Muhammad often talked about welfare, trade, and the

economy through hadith. His business success is a gift from Allah and the result of the educational process he received as a child from Halimah al-Sa'diyyah, Abdul Muthallib, and Abu Talib. They encouraged Muhammad to develop responsibility skills and increase self-confidence. This becomes a vital asset in carrying out economic activities.

Several Islamic scientists have discussed the concept of economics in its development. Schumpeter's book, *History of Economic Analysis*, describes the development of economic thought through science, which began in the 4th BC and continued through the 8th AD. However, as time passed between the 8th and 13th AD, there was "The Great Gap," so there were no economic theories and works produced by Western thinkers, or it could be called a sterile and unproductive period. That period is known as "The Dark Ages"; at that time, the influence of the church was powerful in sharpening the structure of society (Kleinschmidt, 2000). The law, in its purpose, must not be accessible in thought, and everyone is forced to follow the dogmas that have been determined by the church in some issues and science without being able to review the truth. Many people from the West had to face severe punishment and even loss of life because of rejecting the concepts established by the church (Henry, 2020).

Sun stated that the thesis "The Great Gap" was a period when the Islamic world was in decline and carried out intellectual movements by translating and studying Greek writings (Sun, 2005). Sun emphasized that without the scholarly contribution of Muslim scholars, European progress would not have been possible because Europe had always ignored Greek science and thought. On the other side, the development of ideas and research was very rich in the Islamic world at that time. Many Muslim scientists have made significant contributions to the advancement of science, especially in economics (Mustafa, Baharuddin, & Saifuddeen, 2021). although empirically charged, the method produces in-depth and detailed analysis at various levels and scopes worthy of discussing academically (Henry, 2020).

Ibnu Khaldun is an internationally recognized Muslim scientist, especially in economics (Uula, 2022). His contribution has inspired Western and Islamic intellectuals to build civilization. His original thought caused many people, from ordinary people to the government and experts, interested in exploring his theories (Amhar, 2022) (Amhar, 2022). Through the eyes of the world, Ibn Khaldun is recognized as the most influential person in the history of science. The analysis of the phenomenon and its description in his book *Muqaddimah* provides new knowledge.

Regarding economics, Ibn Khaldun is the figure who started this science, although some also believe that Adam Smith was the figure who founded economics (Amri, 2022). Several opinions about Adam Smith emerged from the statements of Takashi Negishi, Cuk Ananta Wijaya, and Mark Skousen, who, in their research or writings, explained that the father of economics was Adam Smith because he was the originator of the “Division of Labor” theory (Lahuri, 2022). They stated that this theory significantly influenced market mechanisms, which caused significant changes in industrial structure and product manufacturing (Skousen, 2015).

In facing an unstable political situation during his lifetime, Ibnu Khaldun still presented himself as a reliable state expert and received praise for his expertise in the economic field (Albar, 2023). To understand economic thought, Ibnu Khaldun attached them to two related scientific disciplines: history and sociology. Because the economic theory he put forward was very close to his sociological views, which came from historical observations. Ibn Khaldun popularized that population inequality results from different ways of earning a living (production methods). For him, economics plays a vital role in determining the direction of history (Salam, 2016).

Moreover, Ibn Khaldun is one of the most influential Islamic religious figures whose quality of spiritual knowledge is beyond doubt. He had been given Islamic knowledge by many great scholars, including his father (Kurniandini, Chailani, & Fahrub, 2022). Ibn Khaldun can be recognized as a scientist who believes in the truth of Islamic law. This approach truly reflects the values of the Islamic religion, which implements the knowledge of this religion and recognizes that people have the right to carry out economic activities (Albar, 2023). Ibn Khaldun also predicted many things that would later become topics that reached the modern world as discourses that never stopped being discussed. For example, Ibn Khaldun offers the case of private and public business matters related to world currencies, which ultimately play a vital role in the world economy (Farooq, 2017). Ibn Khaldun also created many theories for Islamic economics, including price theory, agricultural sector theory, industrial sector theory, currency theory, tax theory, the correlation between population growth, economic growth, and import-export theory (Khaldun, 1967).

Economic historians or economic experts who have written books on economic history so far have completely ignored economic thought in Islam. Thus, European economic history focuses on the development of economic thinking of intellectuals and scientists from that region (Sujati, 2021). However, Ibn Khaldun showed extraordinary scientific concepts,

which originated from minimal concepts then but were accepted after several hundred years (Naaman, 2021). Many of Ibn Khaldun's economic ideas came centuries ago, almost simultaneously with the birth of official economic thought in Europe. He emphasized the importance of separating specific tasks and work values before Adam Smith. He also emphasized the earlier use of population theory than Malthus and stated the importance of the state's role in economic systems before Keynes. Apart from that, the method studied by Ibn Khaldun in developing dynamic systems is an easy-to-understand part of studying long-term economic fluctuations (Mamun, Sinanoglu, & Uddin, 2022).

His main work, the *Muqaddimah*, includes many new theories and has long been an intellectual hub for scientists (Khaldun, 1967). Therefore, Ibn Khaldun is recognized as one of the most significant theoretical figures in sociology, history, and economics (Henry, 2020). In the *Muqaddimah*, Ibn Khaldun's method of combining economic problems with verses from the Quran is reflected. He explained that various economic activities had been regulated based on Islamic law and principles (Abdullah, 2018). Ibnu Khaldun has strengthened the economic concept based on sharia. Research by Huda, Henrawan, Maulidizen, Rizkiah & Chachi, Henry (Henry, 2020), Uula (Uula, 2022), Juraev & Rasulov, and Nisak examines the concepts of economics and Islamic economics promoted by Ibnu Khaldun. This research discusses several Islamic economic topics, including production, distribution, value, and cycle theories.

For this reason, this article will add other variables or discussions to the study of Islamic economics from Ibn Khaldun's view. This article aims to explain Ibnu Khaldun with the primary source from the *Muqaddimah* book, which will discuss Ibnu Khaldun's five Islamic economic thoughts and their relevance to the economy in Indonesia. The five ideas are trade and markets, taxes, production and distribution, market mechanisms and monopoly, and import-export theory. Therefore, this article is entitled "Ibnu Khaldun's Islamic Economic Thoughts in The Book of *Muqaddimah* and Its Relevance Against Indonesian Economy."

B. Research methods

This research uses qualitative methods with a library research approach. According to Sugiyono, library research collects data from information sources related to the research object, such as literature reviews and previous research, journals, and reference books (Sugiyono, 2019). According to Sekaran & Bougie, qualitative research involves collecting data or information in words that focus on knowing, understanding, and describing the

characteristics of humans, events, or situations being studied. To obtain information related to the research problem, researchers must conduct further research through books, journals, or other relevant sources to understand Ibn Khaldun's thoughts through the Islamic economic dynamics approach and to analyze its relationship with the current Indonesian economy. The information collection needed to create an article or journal can come from primary and secondary sources (Arikunto, 2006). A primary source is data collected directly from the source. The primary source is the Book of the *Muqaddimah* by Ibn Khaldun. Secondary sources are information obtained from primary sources (Arikunto, 2006). The author collected secondary sources from other books, journals, websites, and documents.

C. Results and Discussion

Islamic economics thought promoted by Ibnu Khaldun has significantly contributed to the development of Islamic economics. Through his theory, Ibn Khaldun has taught the importance of applying Islamic principles in organizing and running the economy, which impacts society's welfare. This thought is still very relevant to the current economic conditions in Indonesia. With most of the Muslim population, applying Islamic economic principles is essential to improve prosperity and equitable development in Indonesia. The author will explain Ibnu Khaldun's Islamic Economic Thought and its relevance to the Indonesian economy through this research results and discussion section.

Trade and Markets

According to Ibn Khaldun, trading is a human effort to generate income by increasing the value of the property he owns by buying goods at a low price and selling them at a higher price. This includes flour, agricultural products, livestock, and textiles. The resulting increase in sales is called profit. Traders must first have sufficient capital to sell goods; then, the capital needed must be in cash. Selling it must also be done in cash. Ibnu Khaldun believes that trade or commerce must have an ethical basis. Ethics here is honesty because honesty was still rarely found in society at that time, both sellers and buyers. The authorities or government must supervise Ibnu Khaldun's view of trade and markets. However, at that time, government institutions were still unable to help resolve problems, as stated, because the government would only help resolve issues if there was valid evidence of their truth (Khaldun, 1967).

Trade can be defined as an activity that connects producers and consumers. This activity emphasizes product flow, distribution, and provision through market mechanisms (Munasinghe, Cuckston, & Rowbottom, 2021). Meanwhile, according to Renard, trade is an economic activity between producers and consumers. As a distribution activity, trade guarantees the distribution, distribution, and supply of goods through market mechanisms. Kotler defines a market as focusing on a group of customers with almost the exact needs and desires and the purchasing power to make exchanges to fulfill these needs or desires (Kotler, 1997). This view is based on what Ibn Khaldun said, although different products/services are available. However, in Indonesia, the products/services offered are currently very diverse, and the state of Indonesia has established regulations relating to trade and markets.

The Indonesian state presents regulations under the Ministry of Trade of the Republic of Indonesia to supervise trade in Indonesia. Minister of Trade Regulation number 56/M-DAG/PER/9/2014 exists to regulate trade activities that involve transactions of goods and services domestically or abroad, which are carried out to obtain compensation. Trade and Transportation Margin (MPP) is the difference between sales and purchase prices, determining the amount of a trader's income. For this reason, the term market refers to traditional markets and supermarkets. Minister of Trade Regulation Number 56/M-DAG/PER/9/2014 requires a market directory and trade center for trade operations in Indonesian territory (Statistik, Domestic Trade and Market Data, 2023). With effective and efficient trade activities, sustainable economic growth will be created from existing resources, thereby encouraging the creation of an advanced civilization. Apart from that, the success of a region in managing trade activities is also determined by market efficiency, which can assist in the exchange of goods and services between countries or other areas. Therefore, Ibnu Khaldun's view can provide essential insights for understanding the relationship between trade and markets in a region's development and economic progress.

Tax

Taxes were explained explicitly by Ibn Khaldun in his *Muqaddimah. Ibn Khaldun, in terms of the definition of tax as Al-Jibayah* (Khaldun, 1967). The government will determine taxes as a burden that must be paid by the community by sharia. Taxes are the same as *zakat, jizyah, and kharaj, which are* to be used as state development funds. However, Ibnu Khaldun warned that taxes could destroy the country. If tax revenues increased, luxury would automatically

emerge, so it was feared that people's rights would be ignored. Therefore, tax collection regulated by the government should not burden the public. According to Khaldun, the basic concept of tax is the imposition of low tax rates so that the economy runs smoothly (Khaldun, 1967). High taxes will pose a danger to a country's economic activities. Ibnu Khaldun believed this because he witnessed the collapse of the Abbasid Daula's power, one of which was caused by corruption and government greed (irresponsible officials) who imposed high tax rates. Ibnu Khaldun said the tax requirement is that the taxes are collected only if the government does not hinder production and trade. The tax that will be applied must be legal and per Islamic law.

Halomoan & Sitabuana define tax as a coercive contribution by the state to people who are owed money according to established regulations and do not receive compensation. Its purpose is to cover the costs required for carrying out government tasks. Meanwhile, the transfer of resources from the private sector to the public sector is an identification of economic aspects related to taxes. This indicates that taxes will cause two changing situations: *first*, individual people or companies will experience a reduced ability to obtain goods and services; *second*, the government will have more resources to meet people's needs by providing the necessary goods and services (Tanjung, 2020). Alm J added that tax compliance is reporting income and paying taxes under applicable laws (Sutedi, 2015). These two understandings align with Ibn Khaldun, who emphasized the importance of collecting taxes to help develop the country, but with the condition that the ruler should not burden his people.

Taxation has a tax payment system with three approaches: an automatic tax payment system, an official assessment system, and a deduction system. An automatic payment system gives taxpayers the right to calculate the amount of tax they will pay themselves, which will then be confirmed by the tax office. The official assessment system demands that taxpayers determine the amount of tax they will pay before tax officials confirm it. Meanwhile, the deduction system gives a third party the right to calculate the amount of tax to be paid. Taxpayers and the tax office only act as supervisors (Sinaga, 2019). These three systems are interconnected and mutually support each other to sustain the country's development. In state revenues, taxes are a component that contributes significantly. It has been recorded that tax revenues in Indonesia in the first quarter of 2023 amounted to IDR. 432.35 trillion is the realization of 25.16% of the tax revenue target of Rp. 1,718 trillion in 2023 (Intan, 2023). Though it did not reach the expected revenue target, the indication that taxes constitute a

large part of the country's total income shows that taxes are essential in financing various state needs. One difference between taxes and zakat is that taxes can be allocated for all state needs or expenditures, while zakat is determined only for eight selected groups (ashraf).

If state revenue can be regulated and managed well, the construction or development of infrastructure will run efficiently, thereby increasing economic growth. Therefore, taxes contribute significantly to financial stability, and government involvement in allocating and managing state revenues is needed. The government needs to prioritize the development and improvement of infrastructure because, with adequate infrastructure, economic circulation flows can be appropriately evacuated, which, in the end, will have a positive impact on employment opportunities.

Production and Distribution

According to Ibn Khaldun, regular and socially coordinated activities carried out by humans are called production. He believes that humans tend to act economically to produce something to fulfill all their life needs. Production is divided into three parts: 1) Human Methods in Production. The Muqaddimah explains that humans have minimal abilities and cannot meet everyone's needs directly. It is illustrated that humans must go through various processes to get their food, from looking for containers, looking for equipment, pounding, and forming the dough to cooking; 2) Social Organization in Production. Ibn Khaldun argued that this social organization takes the form of specialist work, which requires effective productivity and sufficient income to maintain a decent life; and 3) International Production Organization. According to Ibn Khaldun, labor is essential in international production. A skilled workforce will produce productivity and increase regional prosperity (Khaldun, 1967).

Kahf defines production activities as a human effort to improve not only his material situation but also aspects of his morality, which are allocated to achieve the goals set by the Islamic religion, that is, success and happiness in this world and the hereafter (Halomoan & Sitabuana, 2022). Production Theory studies production methods or economic processes that convert production factors (input) into finished products (output). Production requires resources to create goods and services that are useful for consumption. Production is an action to change the value of goods into a more useful form.

In his research, Holis stated that distribution is a component of economic activities carried out by humans, along with production and consumption. The teachings of the Islamic religion encourage people to distribute their wealth so that no groups of people accumulate

wealth in their hands (Hidayat, Latief, Widiawati, & Zaeni, 2021). According to the Islamic view, unfair and equitable distribution of wealth will result in the rich getting rich and the poor getting poorer. Khaldun also proposed economic theory, “a science that contains causes and effects in economic and other laws.” According to him, economic law originates from human habits in producing and distributing. This law influences human behavior in carrying out economic activities so that it can affect the level of production and distribution in society. With this view, it can be said that Ibn Khaldun understood that production and distribution are interrelated parts of society’s life. Efficient production and fair distribution can guarantee social stability. However, an imbalance between production and distribution can result in societal injustice and tension. Therefore, society must consider the relationship between production and distribution in organizing its economic activities.

Market Mechanism and Monopoly

Ibn Khaldun defines market mechanisms as systems that regulate price formation influenced by many factors, such as supply and demand, government policy, taxes, labor, distribution, currency, and security. As part of ethical practices, market mechanisms must adhere to values such as fair competition, honesty, transparency, and fairness. Ibnu Khaldun also revealed that markets are divided into two parts: 1) Markets in cities. For example, Markets in this city are in Faz, Wahran, Algeria, Bis Karah, Konstantin, etc, where the markets are complete and busy; and 2) Markets in the Village. Meanwhile, the market in this village still needs to be completed, so the public rarely visits the market due to the lack of goods the community needs (Callon, 2016).

According to Callon, market mechanisms are facilitated by a game of tug-of-war between producers and consumers, and producers will try to achieve maximum profits by setting prices (Tanjung, 2020). The Indonesian government regulates market mechanisms by creating institutions responsible for supervising and regulating market mechanisms, especially those related to prices and market players (Tanjung, 2020). Meanwhile, market monopoly, according to Ibnu Khaldun, is when market conditions need goods because there is a stockpiling of commodities, so selling prices will become expensive. People then needed an item for survival, so they were forced to look for it despite the high cost. Ibnu Khaldun, in his book *Muqaddimah*, also stated that “*Akhdz Amwal An-Nas bi Al-Bathil*”. Steinbaum 58 states that market power or monopoly power must be established in a conceptually separate inquiry, which does not suffice to explain why the means of doing so is so narrow. Instead,

the predominant means of establishing a market or monopoly power is a high market share in an antitrust market (Skousen, 2015).

Law Number 5 of 1999 regulates competition between business actors and prohibits monopolistic practices in Indonesia. According to Jaya, a monopoly occurs when one company dominates an industry and sets prices for goods or services based on a strategy to maximize profits. The main goal of antimonopoly law is to create a better state of society by ensuring the freedom for citizens to choose the products they want to consume (Jaya, 2019). Research by Anika, Chairunnisa, & Saputro shows mergers can potentially cause monopoly. Recently, three state-owned banks, namely PT Bank BRI Syariah, PT Bank Syariah Mandiri, and PT Bank BNI Syariah merged themselves into PT Bank Syariah Indonesia Tbk. The three already have a significant market share in the Sharia banking industry. Combined with other Sharia business units, their total assets reach almost half the total assets of all Sharia banking in Indonesia (Astuti & Ayuningtyas, 2018). Concerns about monopolies arise due to the prohibition imposed by the Sharia Banking Law, where Islamic banks are not allowed to conduct business contrary to Sharia principles.

Export and Import

Ibnu Khaldun believes that traders with a spirit of professionalism will only move or sell goods to be sold if many people need the goods. At that time, if there were traders who exported goods from one kingdom to be sent to other areas, then these goods were precious and had high selling prices. Because the traders who sell their goods make a considerable effort, they can transport things over long distances, and there are many dangers they must face along the way. Therefore, people who bring or export goods are still scarce because of the many obstacles they must overcome. Meanwhile, importing goods at that time meant traders who sold goods into the kingdom (for example, from the Sudanese kingdom) were specific to becoming prosperous. Just like traders who export, these traders must overcome many obstacles, which are undoubtedly challenging. They must go through difficult and dangerous struggles to enter other areas. Therefore, traders who only stay in one place usually make little profit (Khaldun, 1967).

According to Ibnu Khaldun (Mamun, Sinanoglu, & Uddin, 2022), foreign trade activities have become essential to human life for centuries. They do it with a straightforward and safe method. Increasingly advanced human civilization has encouraged changes in the import-export system. Rapid technological advances have impacted the development of the

distribution of goods and services as well as the broader specialization of commodity products. As a result, many types and volumes of production are needed to meet consumer needs. This increases trade between countries, where a government can only provide the resources necessary to meet its needs with other countries' help. This is much more advanced than the simple and cautious trading methods used several centuries ago (Sutedi, 2015). As an economic expert, Kenen considers that exports are an effort to sell and increase trade with other nations or foreign countries by selling the commodities they own, hoping to obtain payment in foreign currency and carry out business operations in a foreign language (Kenen, 2019).

Meanwhile, Purwaning has a view about the meaning of import, which is an activity that involves bringing goods into the customs area, either by individuals or legal entities, using means of transport that have crossed national borders. They must fulfill customs obligations, such as paying entry duties and taxes (Astuti & Ayuningtyas, 2018). Based on Ibnu Khaldun's opinion, import and export are related to commodities. As time changes, the products bought and sold have experienced relatively rapid developments. As a result, in modern times, the variety of commodities available is enormous.

The Minister of Trade of the Republic of Indonesia also stipulated Law Number 17 of 2021, which regulates the export and import process (Indonesia, 2021). Export sends products from within the Indonesian customs area. Then, entering the product into the customs area is called import. Import restrictions apply to land, sea, air, and specific locations. Due to different circumstances regarding natural resources, climate, geographical conditions, population, economic structure, and social situation, countries exchange goods and services through trade. The Central Statistics Agency (BPS) recorded that Indonesia's export value fell 6.36% month-on-month (Month-on-Month/MOM) compared to December, from US\$ 23.82 billion to US\$ 22.31 billion. This decline was caused by a decline in non-oil and gas exports by 6.84% (MOM) and oil and gas exports, which rose 0.98% (MOM). Indonesian imports decreased by 7.15% (MOM), from US\$ 19.86 billion to US\$ 18.44 billion. This was caused by a decrease in oil and gas imports by 9.21% (MOM) and non-oil and gas imports by 6.75% (MOM). Even though Indonesia's trade balance surplus in December 2022 is higher than currently recorded, Indonesia still has a trade balance surplus of US\$ 3.87 billion (Statistik, Foreign Trade Data Exports and Imports, 2022). Bank Indonesia stated that the economic development of a country depends presently on global

financial conditions. It can be concluded that there are relationships between one country and another which influence the economic development of each country.

D. Conclusion

Ibnu Khaldun, as a historian and economist, wrote his thoughts using the *Dirayah* method (prioritizing truth through criticism and observation). He produced one of his works, the book of the *Muqaddimah*, which contains phenomena experienced by humans at that time. One of the topics studied is the discussion of Islamic economics. Ibn Khaldun narrates theories about the demand for goods. These factors influence demand & supply, monopoly, production theory, market function, the role of government in creating market mechanisms, theory supply, market division, distribution theory, etc. Ibn Khaldun's trade and market thought focuses on traders who sell their commodities in the market while maintaining honesty. Trade and market practices at that time and today have almost the same concept. If traders have goods/commodities, they will sell them for living needs and, of course, as a livelihood. Then, in tax collection, Ibnu Khaldun argued that taxes set by the government at that time should not be prejudiced or incriminated against society. This is in line with the state of tax collection in Indonesia, which is seen as not burdening the public because it has three methods/systems for tax collection.

Ibnu Khaldun connected the concept of production with the nature of humans as economic creatures. Ibnu Khaldun also explained the relationship between production and distribution and tax collection, profits, and payroll. This concept is still used today in the Indonesian economy. Then, the discussion of market mechanisms and monopolies relates to goods and prices on the market. Indonesia has regulations contained in Law Number 5 of 1999.

Meanwhile, Ibnu Khaldun's thoughts about exports and imports are based on traders selling their commodities outside the region or traders outside the region selling their commodities into specific areas. This concept is the same as the import-export concept in Indonesia. With its development, exports and imports in Indonesia are increasingly growing. The presence of trade regulation number 17 of 2021 makes export-import operations safer.

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