



Journal of Education, Teaching, and Learning is licensed under  
A [Creative Commons Attribution-Non Commercial 4.0 International License](https://creativecommons.org/licenses/by-nc/4.0/).

# The Development of Administration and Government Regulations During the Time of Umar bin Khattab

Usdarisman Usdarisman<sup>1)</sup>✉, Meirison Meirison<sup>2)</sup>, Abdul Basit<sup>3)</sup>, Nissa Aldani<sup>4)</sup>

<sup>1)</sup>*UIN Imam Bonjol Padang, Padang, Indonesia*

*E-mail: [usdarisman@uinib.ac.id](mailto:usdarisman@uinib.ac.id)*

<sup>2)</sup>*UIN Imam Bonjol Padang, Padang, Indonesia*

*E-mail: [meirison@uinib.ac.id](mailto:meirison@uinib.ac.id)*

<sup>3)</sup>*UIN Imam Bonjol Padang, Padang, Indonesia*

*E-mail: [abdulbasit@uinib.ac.id](mailto:abdulbasit@uinib.ac.id)*

<sup>4)</sup>*Department of Sports Education, Universitas Negeri Padang, Padang, Indonesia*

*E-mail: [nissaaldani@fik.unp.ac.id](mailto:nissaaldani@fik.unp.ac.id)*

✉ Correspondence Author

**Keywords:** Government; Period; Umar bin Khatab; Development of Administration

© Copyright: 2025. Authors retain copyright and grant the JETL (Journal of Education, Teaching and Learning) right of first publication with the work simultaneously licensed under a [Creative Commons Attribution License](https://creativecommons.org/licenses/by-nc/4.0/)

## Abstract

When Umar ibn al-Khattab succeeded Abu Bakr al-Siddiq, the Muslim armies continued their advance, conquering Persia, Syria, and Egypt, which were part of the Roman Empire. The spoils of war increased, and Umar faced new problems in dispatching supplies, organizing troops, and governing the conquered lands. As Muslims conquered more and more new territories, problems would arise from various dimensions of life. We reanalyze Umar ibn al-Khattab's actions in dealing with administrative governance issues, such as the placement of employees and governors and the allocation of finances. We approach this by heuristically collecting sources, verifying, analyzing, and explaining them descriptively. Ijtihad was one of the most prominent aspects of Umar's life during his phenomenal, eventful caliphate. He guarded and preserved the faith of the Muslims, raised the banner of jihad, conquered new lands, and spread Justice to all Muslim and non-Muslim communities. He established the first Ministry of Finance in Islam, formed a regular army to defend and protect the borders, arranged salaries and supplies, documentation, state archives, appointed governors, workers, and judges, and approved the currency for daily circulation. He was a multidimensional administrator and legal interpreter.

## INTRODUCTION

According to one expert, Prof. Dr. Prajudi Atmosudirdjo, the state administration is defined as assistance from the government in organizing (Walter, 2024). In other words, the government (officials) cannot fulfill its functions and duties without state administration. As for the terminology, management is an art that depends on the personal qualities and talents of the manager, but in terms of relying on scientific attributes, it is a science, and this did not crystallize until recently when the state became based on public service, not authority, and after its activity included the personal conditions of individuals, modern studies began to appear; related to how to organize state agencies, choose rulers, and discover the principles of public administration that ensure the performance of

government functions in the shortest time, at the lowest cost, and with the most excellent effectiveness, but management has existed since the existence of states and human societies; every human gathering that resides on one land has common interests, and it must have a leadership that cares for it and manages its affairs to the extent that it enjoys in terms of personal competence and ability (Abd Aziz et al., 2023; Triwibowo et al., 2022).

Public administration organizes and manages human and material resources to achieve governmental goals (Din et al., 2024; Hassan et al., 2022). It is an inseparable part of the activity of every organized group and constitutes an aspect of the ruler's work (Hunain, 2022; Qadri et al., 2024). It includes all duties and functions that are specialized or related to project management, in terms of financing it, setting its central policy, providing the necessary equipment, preparing the framework within which it operates, and selecting leaders and leading individuals; this is to achieve the goal by the best means and at the lowest costs within the limits of available resources and by using them well. Thus, administration consists of all operations that aim to implement public policy. The distinction of writing this article is analyzing how Umar bin Khatab places leaders and examining the implementation of tasks that end with rewards and punishments (Hakim, 2024).

The novelty of this study lies in its comprehensive re-examination of Umar ibn al-Khattab's administrative and governance strategies through a modern analytical framework that integrates heuristic source analysis, verification, and descriptive explanation. While previous works have highlighted Umar's role as a just leader and conqueror, this research uniquely emphasizes his pioneering innovations in statecraft such as establishing the first Islamic Ministry of Finance, systematizing salaries and supplies, institutionalizing record-keeping, and implementing structured financial and military administration as a multidimensional model of governance (Harris & Khilmia, 2023; Zulfikri et al., 2023). By situating Umar's ijtihad not only in jurisprudential contexts but also in institutional and bureaucratic reforms, the study offers a fresh perspective that bridges historical Islamic leadership with contemporary discourses on governance, public administration, and justice.

## METHODS

In writing this article, we conducted a comprehensive data collection relevant to the discussion topic. After that, we conducted verification, which resulted in an analysis of the verified data. The analysis of the filtered data will produce a description of the repetition of writing by analyzing every step and policy of Umar bin Khatab in various fields of state administration, starting from financial administration, leadership, regional regulation, and distribution of human and natural resources that were developed in line with the expansion of the region.

## RESULT AND DISCUSSION

### The development of Public Administration

Islamic administration emerged after the establishment of the state in Medina, where its pillars were completed with the availability of land, the presence of the people, and the establishment of authority in its legislative, judicial, and executive forms, represented by the person of the Prophet Muhammad, may God bless him and grant him peace, the leader and first founder of the Islamic state. He used to judge between people issue fatwas and organize the affairs of the state based on an organizational structure for various functions.

During the reign of Abu Bakr R.A, who assumed power after the death of the Prophet Muhammad, may God bless him and grant him peace, political and administrative problems emerged due to the apostasy of the Arabs he faced and his interest in eliminating the manifestations of that apostasy. He even dispatched the army of Usama R.A. and began organizing armies to fight the apostates. After eliminating every manifestation of apostasy, mending the rift, strengthening the state's foundations, and consolidating security throughout its regions, he directed the armies of conquests to Iraq and the Levant.

Omar R.A. took over the state's administration after Abu Bakr's R.A death. It was surrounded by enemies from every side, especially the Persian and Byzantine states. People were delegated to fight them, and the Muslims were victorious over them and conquered Iraq, Persia, the Levant, and Egypt. Thus, the state expanded, and the Arab element mixed with the non-Arab aspect of the inhabitants of the conquered countries. Money flowed into the city from spoils and other things, which led to the emergence of many problems that required a solution, perhaps the most important of which were the administration of the states outside the Arabian Peninsula, the continuation of the conquests or their cessation until what was accomplished was absorbed, the distribution of spoils to the fighters after the influx of large amounts of money, the administration of the conquered lands, and other problems such as the establishment of cities in some areas in the form of camps such as Kufa and Basra in Iraq and Fustat in Egypt.

As for the mixing of the Arab element with the non-Arab element, it did not constitute a real problem, especially after these people converted to Islam, except in terms of language. Omar R.A. saw that the Arab element should live in the established camps to preserve its language and customs. The flow of large amounts of money from spoils and other things was a new issue that required a flexible solution to dispose of it. Omar established a unique house to store the incoming cash. He was responsible for properly managing it and distributing it. He recorded the offices for that and ordered establishing offices in the states' capitals. He imposed gifts, so the gift included every individual in the state, starting with the relatives of the Prophet. May God bless him, grant him peace and his wives, and end with every Muslim. He imposed a gift for every child born in Islam and put all of that in an organized office. He resolved the issue of the conquered lands by keeping them in the hands of their local owners. However, he imposed the tax on them so that this would be a permanent financial resource for the treasury of the Muslims. When Omar R.A saw the rapid spread of the conquests, he decided to stop at certain borders until what was conquered was controlled

#### **Administrative Division of The State**

The Islamic lands expanded greatly during the reign of Omar R.A., which necessitated the establishment of a strict organization to facilitate the administration and supervision of its resources. It is known that the first step in the system of government from which all organizations branch out is the division of the state into states or regions. Omar appointed a ruling emir over each state who would bear the consequences of the rule and be his deputy. As time passed, he realized that the governors could not carry out all the burdens required by the state, so he separated the judiciary from the jurisdiction of the governors and appointed a judge over those states, who provided them with his directives and allocated them provisions. The state was sometimes divided into local units subordinate to the governor or prince - as he was called - and the state system was a miniature image in its structure of the central system of Medina. In addition to the governor, the judge

enjoyed broad authority and often had an independent character, as did the treasury owner and the office owner, who was directly responsible for the soldiers' salaries. It must be noted that the state governor was, at the same time, the army commander. He chose his assistants as leaders, participated in military campaigns, or delegated a representative on his behalf in coordination with the central government in Medina.

Omar R.A. approved and kept the Persian systems regarding the administrative divisions in Iraq and Persia. These divisions were the Rasatiq. The Persian lands were divided into three large regions: Khorasan, Azerbaijan, and Persia. After their establishment, he divided Iraq into two administrative cities, Kufa and Basra. He kept the Byzantine divisions in the Levant, which were called the system of clauses, and applied them in some areas where they did not exist before. This system was known as the armies, and he also kept what was in Egypt from the system of the districts; no updates were made.

The regions of the Islamic State during the reign of Omar: The division of the provinces during the reign of Omar is considered, in some respects, an extension of what they were during the reign of Abu Bakr al-Siddiq, regionally, with some changes in the leadership positions of these provinces on many occasions. Makkah al-Mukarramah, Madinah al-Munawarah, Thaif, Yaman, Bahrain, Syam (Palestina, Jordan, Syria), Iraq, Persia

As for the Arabian Peninsula, especially the Hijaz and Najd, remained as it was, and no new divisions were introduced; perhaps the reason for that is its proximity to the state's capital. Omar R.A. sometimes acted on the old division; since the Byzantine era, Palestine has been considered one region with ten provinces. Omar divided it into two halves in the year 15 AH/636 AD, making the capital of one Aelia and the other Ramla. He appointed Alqamah bin Mahraz over the first and Alqamah bin Hakim over the second. As for Egypt, we do not know for sure how it was divided before the conquest, but Omar R.A. divided it into two provinces: the upper region, which is Upper Egypt and included twenty-eight provinces, and he appointed Abdullah bin Saad bin Abi Sarh R.A over it, and the lower region, which included fifteen provinces, and he appointed another governor over it. Amr bin Al-Aas R.A. was the general governor of Egypt. Ibn Abdul-Hakam mentions that when Omar R.A. died, there were two emirs over Egypt: Amr bin Al-Aas in the lower part of the land and Abdullah bin Saad bin Abi Sarh in Upper Egypt.

Let us take the administrative division of the Levant as a model that can be applied to all the states with some modification related to the specificity of each region; this is because the Byzantine front continued to be active on land and sea while the Muslims finally eliminated the Persian Empire and it no longer existed after that. In comparison with the Byzantine system of clauses, this was broader than the armies system. This system is nothing but an application of what Heraclius established in Asia Minor, where he divided the lands not occupied by foreign powers into large military regions that were placed under the administration of military leaders who enjoyed the powers of administrative governors. Omar R.A. was inspired by what the Byzantines had begun to implement during the reign of Heraclius from the system of clauses in Asia Minor, except that military necessities were what required this division. The Levantine coast was long, and the Levant was still threatened by land and sea by the Byzantines, so it was necessary to create multiple military centers so that each army could defend the coastal cities under its control. Arqa, Jbeil, Sidon, Beirut, and Tripoli were affiliated with the army of Damascus (Yusuf,).

In contrast, Latakia, Jableh, Banias, and Tartous were affiliated with the army of Homs. Tyre and Acre were affiliated with the military of Jordan. Caesarea, Jaffa, Ashkelon, and Gaza were affiliated with the army of Palestine. Each army included coastal and inland regions, enabling each region to depend on the other militarily and economically. Since the Muslims at that time did not have a naval force capable of protecting the coasts, all the centers of the armies were inland cities, such as Homs, Damascus, Lod, and Tiberias(Kharis, 2014).

#### Organizational Structure of Employees

The governor - i.e., the ruler of the state or region - came first, then after him, in a non-hierarchical manner, came the scribe, i.e., the scribe in the army office, the tax collector, the custodian of events (the police), the treasury owner, and the judge, all of whom were under the command of the governor and worked under his management. We mention an example of this: Ammar ibn Yasir was the governor of Kufa. Uthman ibn Hanif was the tax collector, and Abdullah ibn Masoud was the treasury owner. Shuraih was a judge, and Abdullah ibn Khalaf al-Khuza'i was the scribe of the office. Sometimes, there was an army commander in each state. However, the governor was charged with this task most of the time, and the administration of events was not independent in all states. The tax collector or governor often performed this service. When Ammar ibn Yasir was the governor of Kufa, he was entrusted with managing events.

Qudamah ibn Maz'un, the tax collector in Bahrain, was in charge of this task. As for the governor's administration, it was independent and included several employees who were usually appointed by the Caliph. When Omar R.A. appointed Ammar ibn Yasir R.A, over Kufa, he provided him with ten competent administrators, including Quraz al-Khazraji. As for the writer, he was worthy of writing and oratory. When Abu Musa al-Ash'ari was the governor of Basra, Omar was amazed by the eloquence of his writer, Ziyad ibn Sumayyah, and marveled at his fluency.

The employees are selected within the religious framework and have good qualities such as honesty, trustworthiness, competence, and vigilance. Omar was aware of the nature of the men who met the conditions for appointment. Four men were known as the shrewdest of the Arabs: Muawiyah bin Abi Sufyan, Amr bin Al-Aas, Al-Mughirah bin Shuba, and Ziyad bin Sumayyah. May God be pleased with them. Omar R.A. entrusted the first three with the highest positions in the state. He appointed Abdullah bin Al-Arqam R.A. as a writer, and the Prophet SAW approved his writing.

When Omar R.A. held a Shura Council to consider the matter of Nahavand, he asked the opinion of those present in choosing the man who would be sent to lead the battle. Those present said: "The knowledge you have is not available to anyone among us, and you have estimated our qualifications and capabilities, and no one was able to estimate them." Then Omar R.A., named Al-Nu'man bin Muqarrin, and everyone acknowledged the good choice.

Omar worked on the representation principle. Men deputizing some governors in their presence, and this is an essential phenomenon in the field of politics and administration; Al-Sa'ib bin Yazid bin Saeed bin Thamama Al-Kindi was appointed as a deputy for Abdullah bin Utbah in the market of Medina. Abdullah bin Abdullah bin Utban was a deputy for Saad bin Abi Waqqas in Kufa.

#### The Governor

#### Conditions for appointing a governor

The first sign of administrative organization in appointing employees was Abu Bakr Al-Siddiq appointing the leaders he sent to conquer the Levant as governors over the regions they were tasked with conquering. He appointed Amr ibn al-Aas over Palestine, Shurahbil ibn Hasana over Jordan, Yazid ibn Abi Sufyan over Damascus, and Abu Ubaidah ibn al-Jarrah over Homs. If fighting broke out, their emir was the one they would be in charge of. He also ordered Umar R.A. verbally to lead the people in prayer when they gathered. If they dispersed, each emir would lead their companions in prayer. He also ordered the emirs to appoint a banner for each tribe to be among them. However, we noticed a unification of leadership after that when Khalid ibn al-Walid R.A came to the Levant to support the Muslims there. This unification continued during the caliphate of Umar R.A, who united the Levant in peace and war for Abu Ubaidah ibn al-Jarrah due to his status and great trust in him. During the conquests, Abu Ubaidah appointed a governor over every city whose people had reconciled with him and added a group of Muslims. The governor enjoys military powers, and a broad civil authority is the head of the organizational pyramid in his state; he is the one who directs the leaders, appoints workers to the districts, and approves the peace contracts concluded by his leaders.

Umar's method in choosing governors depends on the availability of several qualities in the candidate in what is called the Omari conditions, perhaps the most important of which are:

Strength and ability qualify him to undertake the work assigned to the person charged with it, and he says, "I am embarrassed to employ a man when I find someone stronger than him." When he removed Shurahbil bin Hasna from the governorship of the Levant and assigned it to Muawiyah, the former said, "Is it out of anger, O Commander of the Faithful? He said: No, I love you both, but I want a man stronger than a man.

Mercy and compassion for the people: Umar R.A did not appoint a man feared to be harsh with the subjects due to the lack of mercy.

## **Discussion**

That he should not be from the family of the Prophet or the great companions; this is because the Messenger of God SAW did not appoint them to any of that; he did not want to defile them with work, as they might commit mistakes that could not be ignored (Shoja & Tubbs, 2007; Torrey, 2002). The Caliph would be embarrassed by the reality of inflicting appropriate punishment on them, and he did not want that (Gozaly et al., 2025; Salman, 2022). As for remaining silent about their transgressions and mistakes, that is more difficult for Omar R.A. Then there is the need for their consultation and jurisprudence, so he did not appoint Uthman ibn Affan, Ali ibn Abi Talib, Abd al-Rahman ibn Awf, al-Abbas ibn Abd al-Muttalib.

That the candidate should not be keen on the position, as it was reported that Omar R.A wanted to appoint a man to a position, but the man came asking for it, so Omar, may God be happy with him, stopped and did not appoint him; following the example of the Prophet, may God bless him and grant him peace; for he would not appoint someone who asked for something even if he was capable; so the one who asked for the position should not be appointed (Malek et al., 2024; Quddus & Hasib, 2023).

Omar R.A. would consult if he wanted to appoint a leader or a prince. For example, when he appointed Saad bin Abi Waqqas R.A. to lead the Muslim army in Iraq, he consulted the people. They suggested that Saad R.A. would send him to Iraq to support the fighters there when he wanted to appoint a leader over the first army. After reviewing the various opinions, he chose Abu Ubaid

al-Thaqafi R.A. Thus, we find that Omar was a role model in choosing governors, appointing them, dismissing those who deserved dismissal, and confirming those who deserved it.

Omar R.A. was keen on choosing his governors. If he happened to pick someone, he would give him a covenant of appointment that included behavioral conditions that were witnessed to be implemented during his term, the most important of which was to enforce the rule of God, establish Justice, spread security and peace among the people, and not to ride a mule. Perhaps this prohibition was due to the moral qualities of this animal that led to arrogance and pride, which Omar feared for himself, so how would it be for his governors? This was out of fear that they would reach the point of arrogance and pride that might become a moral characteristic of the governor, especially since he had a previous experience when he came to the Levant. He prevented them from wearing luxury clothes. This is due to his keenness to maintain the workers' high Islamic morals in appearance. It is known that wearing luxury clothes indicates extravagance and distinction from people. If this happens, it leads to the ruler's arrogance towards others and the subjects' hatred. He also prevents them from eating pure flour due to Omar's keenness, R.A., to make the rulers equal to the ruled in food and drink. He also prevented them from closing their door to the people's needs and appointing a guard who would be a barrier between them and the subjects, keeping them out whenever he wanted and letting them in whenever he wanted. The governor may tend towards ease and get used to keeping people out, which may lead to depriving them of benefiting from time and feeling the ruler's closeness and understanding of their issues (*Auwalīyāt Al-Fārūq Fi 's-Siyāsa Wa-'l-Idāra Wa-'l-Qadā*'. *Guz' 1: Auwalīyāt as-Siyāsa*, 2008; Popovkin & Rowson, 2007; Robinson, 2000).

He forbade his workers from practicing other work and devoting themselves only to government affairs. This was so private work would not distract him from his public work, which would be a loss for the governor and society. He was keen to make them independent of private work. Appointing a supervisor over the work of the governors As a result of the expansion of the Islamic state during the reign of Omar R.A. and the increase in the number of its governorates, it became difficult to comprehend everything happening in each governorate. Since Omar was keen to stand on the details of the matters in the conduct of his governors and what was happening in each governorate, he chose a man from among his best men in piety, strength, trustworthiness, age, and experience, namely Muhammad bin Maslama Al-Ansari, to be his special supervisor over the workers and their work and to look into the complaints submitted to them. Abu Yusuf mentions: "So Omar called Muhammad bin Maslama, who was his messenger to the workers, and sent him and said: Bring him to me; meaning the governor who violated the conditions, namely Ayyad bin Ghanem, in the condition you find him in. He said: So he came to him and found a doorman at his door, and he wore a thin shirt. He said: Answer the Commander of the Faithful. He said: Let me put my cloak over me. He said: No, except in this condition of yours. So he brought him On him; that is, on Omar in Medina".

#### Holding the Governor Accountable

Omar R.A. held his workers accountable for their mistakes, primarily those actions that indicate pride, distinction, arrogance, and squandering public funds. This position stemmed from the reality of his position towards the Islamic nation, as the nation, in his view - that is, the group of Muslims - were equal in rights and duties. If indicators indicated the governor's misconduct, he would summon him to Medina, as with Abu Musa al-Ash'ari. R.A., the governor of Basra, when a complaint was filed against him. Omar R.A. summoned and investigated him himself. He would

count the financial status of the worker at the time of his sending, then share his money with him at the time of his dismissal if his capital increased suspiciously. He would tell his workers: "We only sent you as governors, not as merchants." However, this severity in holding governors accountable was not intended to weaken their authority; They had absolute freedom to issue and implement rulings, and their powers were equal to those of Omar ibn al-Khattab as long as they adhered to Justice. If an aggressor attacked them or someone underestimated them, he would be severely punished. Then, he would listen to the argument of his agent, and if it convinced him, he would not hide his conviction and would praise him afterward. He came to the Levant riding a donkey, and Muawiyah ibn Abi Sufyan R.A received him in a magnificent procession. Muawiyah dismounted and greeted Omar. R.A. and the caliphate. He went on his way and did not return his greeting. Abd al-Rahman ibn Awf R.A said, "You have tired the man, O Commander of the Faithful; why don't you speak to him!" Omar turned to Muawiyah, asking God to be pleased with them both, and asked him: Are you the owner of the procession I see? Muawiyah R.A, said: Yes! Omar R.A. said: Despite your strict seclusion and the needy standing at your door? Muawiyah R.A, said: Yes! He said: Why! Woe to you? Muawiyah, may Allah be pleased with him, answered him: We are in a country where the enemy's spies are numerous. He will underestimate and attack us if we do not take the necessary equipment and numbers. As for the veil, we fear the humiliation of the subjects' boldness. I am still your agent. If you ask me to diminish, I will lessen. If you ask me to increase it, I will improve it. If you stop me, I will stop." Umar, may Allah be pleased with him, said: O Muawiyah, I only asked you to leave me in a place like the molars. If what you said is true, then it is an opinion that has been shown, and if it is false, then it is a deception that has been carried out. He said: So, O Commander of the Faithful, order me to do whatever you wish. He said: I neither order you nor forbid you.

Omar R.A. used to gather his workers in Mecca during the Hajj season every year, asking them about their work and asking people about them to see how accurate they were in carrying out their duties and how honest they were when performing them for themselves or their families (Aharoni, 2007; Bolatito, 2024; Kaegi, 1998). He was delighted when he saw his workers devoting themselves to the good of the people, and he praised them greatly. According to such a vision, actual authority practically coincided with collective management and the collective interests of the nation. The emirate was only a means to achieve this will and manage those collective interests. Thus, in Omar's view and behavior, the emirate was not sovereignty and kingship; Rather, it was a delegation and authorization from the group that remains the owner of the matter. Therefore, the governor was dismissed if he failed to fulfill the conditions of his special delegation based on the public interest being the priority, and we have an example of this in the dismissal of Saad bin Abi Waqqas. R.A. for the governorship of Iraq, even though the accusations directed at him were unclear.

## CONCLUSIONS

The conclusion of this study highlights that Umar ibn al-Khattab (RA) successfully developed a state administration grounded in integrity, professionalism, and justice. He divided territories based on public welfare, ensured fair distribution of wealth even guaranteeing rights for newborns and implemented strict procedures in appointing and supervising officials. Umar emphasized transparency by documenting state assets, upholding Islamic law, safeguarding community rights,

and enforcing accountability through close supervision of governors and employees. His firm yet compassionate governance fostered justice, equality, and human dignity, making his leadership a model of administrative reform aligned with the study's aim to analyze his multidimensional contributions to state governance.

## CONFLICTS OF INTEREST STATEMENT

Regarding this study, the author declares that there is no conflict of interest.

## AUTHOR CONTRIBUTIONS

Study concept and design: Usdarisman Usdarisman. Acquisition of data: Meirison Meirison. Analysis and interpretation of data: Abdul Basit. Drafting the manuscript: Usdarisman Usdarisman. Critical revision of the manuscript for important intellectual content: Nissa Aldani. Statistical analysis: Usdarisman Usdarisman.

## REFERENCES

Abd Aziz, N. A., Sapuan, N. M., & Tamyez, P. F. M. (2023). Waqf for higher education institutions: A conceptual review. *Journal of Advanced Research in Business and Management Studies*, 31(1), 1–12.

Aharoni, R. (2007). *The Pasha's Bedouin: Tribes and State in the Egypt of Mehemet Ali, 1805-1848*. Routledge.

*Auwalīyāt al-Fārūq fi 's-siyāsa wa- 'l-idāra wa- 'l-qadā'. Ğuz' 1: Auwalīyāt as-siyāsa.* (2008).

Bolatito, S. S. (2024). Recruiting and Selection during the Era of Umar Bin Khattab Administration. *International Journal of Islamic Business Ethics*, 9(1), 63. <https://doi.org/10.30659/ijibe.9.1.63-76>

Din, S. U., Syed Ismail, S. H., & Raja Sulong, R. H. (2024). Combating corruption based on Al-Siyasah al-Syar'iyyah perspective: a literature review. *International Journal of Ethics and Systems*, 40(4), 776–807. <https://doi.org/10.1108/IJOES-12-2022-0312>

Gozaly, A. Y., Janwari, Y., Hasanuddin, M., & Athoillah, M. A. (2025). Optimizing the Management of the Indonesian State Budget in a Sharia Perspective: Theoretical Review and Policy Recommendations. *Strata International Journal of Social Issues*, 2(1), 103–116.

Hakim, L. (2024). Islamic Economics from Classical to Modern History. *Proceeding of International Conference on Finance Business and Banking*.

Harris, J. I., & Khilmia, A. (2023). The Role of the State in The Economy: Exploring Fiscal and Monetary Policies in Government (Theoretical Review in Islamic Economics). *Jurnal Masharif Al-Syariah: Jurnal Ekonomi Dan Perbankan Syariah*, 8(3). <https://doi.org/10.30651/jms.v8i3.19013>

Hassan, R., Abu Bakar, N. M., & Akmal Abu Bakar, N. H. (2022). A review on governance and best practices in waqf management for sustainable development in selected Malaysian states and other countries. *Towards a Post-Covid Global Financial System: Lessons in Social Responsibility from Islamic Finance*, 161–184.

Hunain, M. (2022). A review of the orders for the depose of the President and Prime Minister in the constitution of Pakistan. *Al-ISRA*, 1(01), 50–59.

Kaegi, W. E. (1998). Egypt on the eve of the Muslim conquest. In C. F. Petry (Ed.), *Islamic Egypt 640-1517* (1st ed., pp. 34–61). Cambridge University Press. <https://doi.org/10.1017/CHOL9780521471374.003>

Malek, M. D. H. D., Jima'ain, M. T. Bin, Marni, N., Adenan, F., Mustafa, S. N. M., & Yusof, A. S. (2024). Islamic economic development in the context of Islamic tax: A literature review. *The*

AI Revolution: Driving Business Innovation and Research: Volume 2, 653–659.

Popovkin, A. V., & Rowson, E. K. (2007). *History of al-Tabari* (Issue e: Index. Vol. 40 Vol. 40). [State University of New York Press](#).

Qadri, R. A., Pratama, R. H., Khabibi, A., & Pratama, R. S. (2024). Refining the cash-waqf blended finance model for infrastructure development. [Management & Accounting Review \(MAR\)](#), 23(1), 279–306.

Quddus, M. F., & Hasib, F. F. (2023). Waqf in History a Systematic Literature Review based on Web of Science. *Ijtimā Iyya Journal of Muslim Society Research*, 8(1), 79–94. <https://doi.org/10.24090/ijtimaiyya.v8i1.7052>

Robinson, C. F. (2000). *Empire and Elites after the Muslim Conquest: The Transformation of Northern Mesopotamia* (1st ed.). Cambridge University Press. <https://doi.org/10.1017/CBO9780511497513>

Salman, K. R. (2022). Exploring the history of Islamic accounting and the concept of accountability in an Islamic perspective. *Journal of Islamic Economic and Business Research*, 2(2), 114–130. <https://doi.org/10.18196/jiebr.v2i2.34>

Shoja, M. M., & Tubbs, R. S. (2007). The history of anatomy in Persia. *J Anatomy*, 210(4), 359–378. <https://doi.org/10.1111/j.1469-7580.2007.00711.x>

Torrey, C. (2002). *History of the Conquest of Egypt, North Africa, and Spain: Also Known As Kitaab Futuuh Misr by Bin' Abd Al Hakam* (1st ed.). [Gorgias Press](#).

Triwibowo, A., Pratomo, D., Sya'adi, N., & Adam, M. A. (2022). Comparative Study of Hisbah Institutions and Consumer Protection Institutions In Indonesia In A Review of Islamic Business Ethics. *International Journal of Islamic Economics*, 4(02), 121–135. <https://doi.org/10.32332/ijie.v4i2.5554>

Walter, Y. (2024). Managing the race to the moon: Global policy and governance in Artificial Intelligence regulation—A contemporary overview and an analysis of socioeconomic consequences. *Discover Artificial Intelligence*, 4(1), 14. <https://doi.org/10.1007/s44163-024-00109-4>

Zulfikri, Z., Kassim, S., & Othman, A. H. A. (2023). A conceptual framework of the blockchain technology adoption for Zakat institution in Indonesia. *European Journal of Islamic Finance*, 10(1), 16–23. [DOI: 10.13135/2421-2172/7221](https://doi.org/10.13135/2421-2172/7221)