

## ABSTRAK

Disertasi ini cuba menjelaskan sumbangan Abū Yūsuf dalam Kewangan Islam berdasarkan kepada *Kitāb al-Kharāj* yang mana beliau merupakan salah seorang tokoh pemikir Islam aliran Hanafiah. Penulisan Abū Yūsuf ini menekankan mengenai kedudukan percukaian tanah (*al-kharāj*) mengikut perspektif Islam. Dalam lain perkataan, ianya cuba melihat kepada undang-undang yang berhubung dengan cukai tanah samada dari segi prosedur ataupun penentuan kadarnya dengan harapan agar percukaian tanah secara Islam dapat dilaksanakan. Bab satu menerangkan latar belakang hidup Abū Yūsuf, guru-gurunya dan penulisannya. Seterusnya bab dua menghuraikan mengenai teori-teori Sistem Kewangan Islam. Bab tiga pula menyentuh kandungan *Kitāb al-Kharāj* dan metod penulisannya. Manakala bab empat mengutarakan idea-idea Abū Yūsuf mengenai kewangan Islam. Disertasi ini diakhiri dengan kesimpulan dan bibliografi.

## ABSTRACT

This dissertation explains the contribution of Abū Yūsuf in Islamic Finance based on his *Kitāb al-Kharāj* in which he has been regarded as an outstanding Muslim thinker of Hanafī school of thought. In this work, Abū Yūsuf highlighted the position of land taxation (*al-kharāj*) according to Islamic perspective. In other words, it tries to view Islamic rulings concerning land tax, its procedures as well as its measurement. Hopefully it will assist in the implementation of land tax accordance with the spirit of Islam. Chapter one explains the background of Abū Yūsuf, his teachers and writings. Chapter two mentions the theory of Islamic Financial Systems. Chapter three touches on the contents of *Kitāb al-Kharāj* and his method of writing. Chapter four highlights the thought of Abū Yūsuf in Islamic Finance. This dissertation ends with a conclusion and a bibliography.