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Original Research Article

The Role of Islamic Boarding Schools in the Islamic Economy Development in South Sulawesi

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Abstract

This research is normative juridical with descriptive analytical and qualitative approach, focusing on the main problem of how the role of Islamic boarding schools in the development of Islamic economics in the South Sulawesi region. Sharia economic discipline or fiqh muamalah is an original concept sourced from the Qur'an and Sunnah since the 7th century (Apostolate of Muhammad, 570-632 AD) contains Islamic teachings related to property, business or business, is the result of the ijtihad of the mujtahids related to laws or regulations. Humans in interacting with fellow humans, objects, and managing the contents of the universe based on the texts (Al-Quran and Assunnah). The results of the study indicate that the role of Islamic boarding schools in developing the Islamic economy has been substantively carried out for a long time and continuously in an integrated manner in the subject matter of fiqh muamalah at the Aliyah level, which is supported by learning documents such as textbooks and fiqh muamalah modules. The caregivers of muamalah fiqh subjects are not familiar with the term Sharia economics which is popular outside Islamic boarding schools, because the term is not found in the original fiqh books, which lasim is fiqh muamalah or muamalah iqtishadiyyah. In particular, the Islamic economic development policy at Islamic boarding schools has not been found in the vision and mission of Islamic boarding schools, but substantially it has been conducted for a long time through muamalah fiqh lessons, even coupled with mu'tabarah fiqh book halaqah activities outside formal learning hours.

Keywords: boarding school, development, economy, Islamic.

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Introduction

In general, economic development is defined as a series of efforts in an economy to develop economic activities through increased infrastructure development, more available, more companies and growing, higher education level and increasing technology [1]. The modern economy not only maintains a minimum standard of living for the community, but also levies income (state inputs) among its citizens to achieve justice [2]. Islamic economics in the past three decades has progressed quite rapidly, both in academic studies at universities and in operational practice. In the form of teaching, Islamic economics has been developed in

several universities both in Muslim countries, as well as in western countries, such as the USA, UK, Australia, and others [³]. Sharia/Islamic economy are an economic system that is currently being developed by scholars, experts, and Muslim economists as a pattern in carrying out business activities based on the Qur'an and Sunnah. Previously, a number of economic systems that had an influence on human life were known, namely the liberal economic system, the communist or socialist economic system, the mixed economic system, economic democracy, and the Sharia economic system.

The ongoing development of the world economy is marked by advances in science and technology, the share of the trade and transportation sector which is full of competition and the locomotive

¹ Sadono Sukirno, *Ekonomi Pembangunan, Proses, Masalah dan Dasar Kebijakan*, Jakarta: Kencana Prenada Media Group, 2011, p. 3

² Rahardjo Adisasmita, *Teori-Teori Pembangunan Ekonomi, Pertumbuhan Ekonomi dan Pertumbuhan Wilayah*, Yogyakarta: Graha Ilmu, 2013, p. 46

³ Tira Nur Fitria, *Kontribusi Ekonomi Islam dalam Pembangunan Ekonomi Nasional*, Jurnal Ilmiah Ekonomi Islam, Vol. 2, No. 3, November 2016, p. 29

being built is the capitalist circle (liberalism) [4]. We haven't found any serious attempts to establish benchmarks Islamic measure for economic growth that can be applied in economic planning and in assessing the implementation of development in the Muslim community [5]. This Islamic economic system has several different designations in several countries, including Islamic Economics, al-Iqtihadul Islamiy, Islamic Economics, muamalah fiqh, economic fiqh, and muamalah iqtishadiyyah. These terms are generally interpreted in the same direction as not containing significant differences. Apart from the fact that this system was formed from Islamic teachings since the time of Muhammad's apostolate, it is also the only economic system based on Allah's revelation and this is what distinguishes it from the economic systems mentioned above.

The wisdom of the Prophet Muhammad can be traced through the history of the journey from Mecca to Medina (hijrah) and the brotherhood of the natives of Medina with immigrants who accompanied the Prophet. The implications of these two policies have proven that the initial economic growth of the Medina government began to change, although there were some weaknesses. These weaknesses are due to, among other things, limited agricultural land and political problems, expansion of and infrastructure development has not power experienced significant growth, in addition, disturbances in the security of the people of Medina often trigger wars [6]. The scholars before the rise of Western Europe around the 17th century through the mastery of science and technology in the form of the discovery of empirical sciences. Ten centuries earlier, Muslims had built a pattern of life based on the Our'an and Sunnah long before the rise of Europe. From this fact, it is clear that the role of the Prophet through the revelation of Allah, the Qur'an and its Sunnah, has been a source of inspiration and aspiration in socio-economic life since the seventh century of the first apostolic period [⁷].

Thus, it is clear that the ulama or *fuqaha* (Sharia experts) from the beginning have had a pattern in interacting trying to maintain the relay of life. The system of life that was influential at that time was the Roman and Greek empires, but Muslims continued to follow the pattern of their life based on the revelation of

Allah in the Qur'an while also adjusting to the patterns of life called figh muamalah.

The texts of the Qur'an and Sunnah which are generally still basic in nature and generally accepted are mainly related to human actions so that the ijtihad process is carried out by legal experts (*mujtahid/fuqaha*) which is called the science of fiqh or muamalah in various fiqh books. This muamalah fiqh generally regulates property, buying and selling, business contracts, and their utilization according to sharia.

One of the challenges of the current world of Islamic boarding schools that continues to need attention is the policy of integrating Islamic scholarship with empirical science as a whole that must be transformed into programmatic learning. Thus, the ulama who became the external symbol of the pesantren became biased because the ulama who were born from an integrative learning system, not only mastered religious knowledge on one side but also had a qualified understanding of general science, none other than empirical economics or science and technology. Science and technology) others.

Muamalah fiqh learning in Islamic boarding schools, especially in South Sulawesi, has taken place since the presence of Islamic boarding schools and madrasas, both formally and through the halaqah method outside of study hours. The halaqah method is carried out openly, usually sitting cross-legged in a circle and the kyai provides in-depth discussions through certain books on a scheduled and continuous basis [8].

The presence of Islamic boarding schools in an effort to educate the people is undeniable, becoming the foundation of hope in the development of the Islamic sciences, including fiqh muamalah. It is deemed necessary to conduct studies and research related to the role and policies of Islamic boarding schools in responding to Islamic economic developments outside Islamic boarding schools, and how to integrate muamalah fiqh material with Islamic economics in the learning process and the methods used [9].

⁴ Hasan Aedy, *Teori dan Aplikasi Pembangunan Perspektif Islam*, Yogyakarta: Graha Ilmu, 2011, 1

⁵ Asmuni Mth., *Konsep Pembangunan Ekonomi Islam*, Al-Mawarid, Ed. X Year 2003, 150

⁶ K. Ali, *Sejarah Islam, Tarikh Pramodern*, Jakarta: RajaGrafindo Persada, 2003, 61

⁷Muhammad was born in the Holy City of Makkatul Mukarramah on April 22, 570 and died June 8, 632 AD – 12 Rabiul Awal 10 H with his full name, Abu al-Qashim Muhammad ibn Abd Allah ibn Abd al-Muthalib ibn Hashim

⁸ Madrasas and Islamic boarding schools are scattered throughout Indonesia, including in South Sulawesi which has around 240 Islamic boarding schools and madrasas that are active in education and da'wah activities.

⁹ The validity of the initial data and information that still needs to be investigated is generally the leaders and teachers of Islamic boarding schools in the South Sulawesi region have not responded to the term sharia (Islamic) economics and are not even familiar. Even though fiqh muamalah has been the main material/lesson in all these pesantren since time immemorial, the substance has been taught but the name is still fiqh muamalah, this requires further research.

METHOD AND RESEARCH APPROACH

This research is a research in the field of law, namely Islamic Economic Law (Islamic Economics) which is normative-descriptive analytical. The design of this research focuses on how the role and policies of Islamic boarding schools in the development of the sharia economy and how to integrate muamalah fiqh learning materials with sharia economics materials and learning methods.

This research is an analytical normative research [10] that is supported by empirical data [11] through in-depth interviews (in-depth interviews) using purposive sampling. The method of data analysis is descriptive analytical [12] and qualitative to the data, information and issues obtained in the study.

The strategies and approaches in this study are adapted to the characteristics of legal science which are always based on normative aspects, values, habits, and legal principles, as well as efforts to implement them linearly in the perspective of Islamic sharia. Meanwhile, the existence of Islamic law as the main science that covers all fields of muamalah including muamalah iqtishdiyyah or Sharia economics. The strategies and approaches in this study are adapted to the characteristics of legal science which are always based on normative aspects, values, habits, and legal principles, as well as efforts to implement them linearly in the perspective of Islamic sharia. Meanwhile, the existence of Islamic law as the main science that covers all fields of muamalah including muamalah iqtishdiyyah or Sharia economics [13].

RESULT AND DISCUSSION

Recognizing Islamic Economics in Islamic Boarding Schools

The existence of the study of Islamic Economics and Fiqh Muamalah in the Islamic scientific structure is one application of Sharia science known as muamalah. The substance of Islamic Economics in the context of Islamic scholarship is one aspect of Islamic muamalah which is currently being developed

¹⁰ Peter Mahmud Marzuki, *Penelitian Hukum*, Jakarta: Kencana, 2012, p. 133

empirically. Muamalah is a branch of science that discusses human interactional actions or actions both in the context of non-profit (*tabarru'*) and commercial (*tijarah*) in relationship with humans (contracts), object management; natural; animal; plant; service; and the environment, including its management.

One of the most important aspects of Islamic muamalah is acting, doing charity, trying or working (*kasaba* and *amala*). In the context of economics means trading, doing business, or transacting, this is what empirical economics means as a form of economic behavior [¹⁴].

Although the concept of Islamic jurisprudence has taught muamalah in millions of Arabic-language books (the yellow book) since the beginning of Islam (9th century AD), as mentioned in various subtitles of the yellow books, among others, babul amwal (chapter on treasures). objects), *babul tijarah* (trading chapter), babul uqud (contract chapter), babul ijarah, babul rahn (pawning), and babul mudharabah, musyarakah, mirabahah, and so on. The chapter titles are found in every fiqh book written by mutakalimin scholars from the beginning of Islam to the present day.

Lthough the economic concepts in Islamic jurisprudence have been around for a long time, they were only seen as applied science until the heyday of Islam in the 13th century H which was taught from generation to generation by ustaz and Islamic scholars according to the conditions and times until Islamic madrasas. Until the western revival period around the 17th century AD.

Economic development is the Islamic perspective of human development as a whole not just the physical needs, but more of it is mental developmentspiritual. The Islamic view on economic development is focused on (a) the mankind from extinction. (b) Human Resources (HR) good, reflecting Source Revenues Halal (SPH). (c) maintain and preserve natural ecosystems from damage; (d) the maximum utilization of the land and pay taxes to the state [15]. However, after the rise of the west through colonialism accelerated the infiltration of empirical science based on liberal-capitalism, making Islamic muamalah fiqh slowly shifted from practical economic behavior, but as a treasury of knowledge (normative) it continued to be effective in madrasas and Islamic boarding schools through the yellow books of muamalah. Tabarah (original) is still being studied in terms of halaqah, even it is still a hallmark of the excellence of Islamic education (ponpes) until now. However, it is only for the sake of science and for the

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¹¹ Kadarudin, *Penelitian di Bidang Ilmu Hukum (Sebuah Pemahaman Awal)*, Semarang: Formaci Press, 2021, p. 223

¹² Irwansyah, *Penelitian Hukum, Pilihan Metode dan Praktik Penulisan Artikel*, Yogyakarta: Mirra Buana Media, 2020, p. 173

This research will be carried out in several regencies/cities within the province of South Sulawesi, especially those that have Islamic boarding schools and are well known to the general public, namely Islamic Boarding Schools (1) As'adiyah Sengkang, (2) Ponpes DDI Mangkoso Barru, (3) Islamic Boarding Schools An-Nahldah Makassar, (4) Ponpes Nahdlatul Ulum Maros, (5) Ponpes Al-Fakhriyyah Makassar.

¹⁴ Compare the views of M. Umar Chapra, *Masa Depan Ilmu Ekonomi: Sebuah Tinjauan Islam*, Depok: Gema Insani Press, 2001, p. 99-105.

¹⁵ Djumadi, *Konsep Pembangunan Ekonomi Perspektif Islam*, Tahkim, Vol. XII, No. 1, June 2016, p. 1

sake of thought, while its application in practice follows empirical economics.

This condition has become a practical and academic problem, why is fiqh muamalah which has been applied since the beginning of Islam has lost its spirit of application in the economic life of the people and what is practiced are empirical economic models based on interest. It was only in the last twenty-five years that the spirit of fiqh muamalah was breathed out and reapplied through Islamic financial institutions and non-financial industries [¹⁶].

From the results of interviews with leaders of Islamic boarding schools who are popularly called *Ustadz* or *Anregurutta* (AGH), how beautiful is the academic picture that is often exemplified directly to the Messenger of Allah and his friends, that Islamic teachings, especially muamalah, prioritize honest, trustworthy behavior, not only in social affairs (hours). 'iyah but also in relation to property management and trade. And that behavior is outlined in the book known as the science of fiqh or muamalah, an encyclopedia of Muhammad was published as the Sword [17].

To emphasize that the description of Islamic economics curriculum and learning at the research location shows an academically attractive and even phenomenal condition. The phenomenon of teaching Islamic sciences normatively is evident in all Islamic boarding schools in the research location, seen in the curriculum applied there is a major in Social Sciences in which economics is taught. Besides that, there are also Muamalah or Fiqh Muamalah subjects in which there are lessons on Islamic Banking, Islamic Insurance, Islamic Pawnshops, Islamic Agreements, and others.

But what is interesting is that the teaching of empirical economics with all its derivatives runs itself according to its origin from the west. Meanwhile, muamalah fiqh materials in the form of sharia banking, sharia insurance, sharia pawning, and sharia mutual funds are also taught separately and seem to have no connection at all with sharia economics, and even muamalah fiqh teachers have not realized that what is being taught is actually economic material sharia [¹⁸].

The Problem of Naming "Sharia Economics" and "Fiqh Muamalah"

There are two terms or names that are often used, namely sharia economics and fiqh muamalah, with no frills in front and behind the term. First, the term sharia economics is commonly used both in practice and theory, and this naming is only popular in Indonesia, of course it has a background and due to considerations of situations and conditions so that the term seems to be very familiar with the Indonesian people, including its derivative terms such as sharia bank, insurance. Sharia, sharia pawnshops, sharia cooperatives, sharia shares, multi-level marketing shariah, and so on.

While the term Islamic economics actually appeared earlier, this is even the first term to indicate the existence of a model of economic activity outside the economic system of capitalism and socialism which is commonly known as the conventional economic system. The term Islamic Economics is very popular in use abroad and the naming of its derivatives also attaches the word Islam, such as Islamic Banking, Islamic Financing, Islamic underlying assets, and others.

From the results of the analysis, the two terms do not contain a significant difference in meaning. For the community and practitioners in Indonesia, they already understand well in the meaning of the same direction, namely an economic model based on Islamic teachings. However, technically, it may also be substantively open-minded to distinguish between them, just to emphasize, Islamic Economics is more general in nature which includes all aspects of economics based on Islam.

While the term Sharia Economics which is translated into Islamic Economic Law is more directed to the juridical/legal meaning which is also a 'gawean' in the field of land law at the faculty of law and sharia, both in public universities and at IAIN/UIN. But this distinction is not significant because the two terms can only be mapped but cannot be separated, like two contents of a coin. But one thing is certain, that Islamic economics is epistemologically, ontologically and axiologically based on the Qur'an and Sunnah, not from the teachings of Adam Smith's economic behavior or from conventional economists.

However, when associated with the world of Islamic boarding schools, the two terms are both Islamic economics and Islamic economics as disciplines [19], still left scientific and sociological problems that need attention and deepening, so that there is a synchronization of correct understanding and in accordance with scientific principles and values, both ontologically, epistemologically and ecologically.

¹⁶ Interview with the head of the Makassar Islamic boarding school an-Nahdah Layang, Dr. H. Afifuddin Haritsah, Lc, MA. and Dr. H. Muammar Bakry, Lc, MA. ¹⁷ Taqyuddin An-Nabhani, *Membangun Sistem Ekonomi Alternatif: Perspektif Islam*, translated by Maghfur

Wachid, Surabaya: Risalah Gusti, 2009, p. 1-5.

¹⁸Interviews with lecturers in Economics and muamalah fiqh teachers at the An-Nahdlah Layang Islamic Boarding School in Makassar and the Nahdltul Ulum Islamic Boarding School in Maros Regency.

¹⁹ Muhammad Baqir Ash Sadr, *Buku Induk Ekonomi Islam: Iqtishaduna*, Yogyakarta: Zahra Publishing House, 2008, p. 79

Substance and Learning Method

Based on the analysis of primary data related to the material and position of the Islamic economic discipline both within the framework of Islamic scholarship and in the context of science, technology, and art. This has not been clearly mapped, even some of the descriptions obtained in the interviews are still varied and seem partial and vague.

In addition, data from in-depth interviews with Islamic boarding school caregivers can be concluded both in terms of management policies and learning development that place an emphasis on Islamic economics.

In addition, in terms of the content of the learning material, there is already data and has been taught, but in terms of naming it has not been a concern of the teachers and they are not even familiar with the term Sharia economics, even though the substance has been taught. The teachers still adhere to the term fiqh science or fiqh muamalah even though there is no other material in this material, such as Islamic banking, Sharia pawning, takaful, mudharabah, musyarakah, murabahah, and sharia business contracts.

All major Islamic boarding schools in the South Sulawesi region show similar data and information or conditions of similarity that they do not know and are not familiar with the term 'Islamic Sharia (Islamic) economy' even though all of these Islamic boarding schools have taught the substance, even with new materials such as Sharia banking, Sharia insurance, Sharia mutual funds, and others that are no longer pure muamalah fiqh terms have been taught in the form of package books and modules.

The results of data analysis also show that there is potential for in-depth analysis of the economic substance of Sharia and fiqh muamalah, internally the management of Islamic boarding schools in this region is still very strong and fiqh muamalah is consistent with Islamic scientific construction, but it also seems to be open to accepting theories from empirical economics, without realizing that Islamic economics is a trend outside Islamic boarding schools.

Furthermore, how the phenomenon of Islamic boarding school caregivers responding to the Islamic economy, compared with the views of Islamic economic experts outside Islamic boarding schools, shows that there are interesting academic problems. In general, Islamic economists view that Islamic economics is built from empirical economics as long as it does not conflict with Sharia and Sunnah. The study is based more on empirical science while sharia is used as a legitimacy tool, the empirical economic theories are justified by verses and sunnah, that is Islamic economics. So far, it is

known as the Islamization approach of economics as developed by Professor Halide $[^{20}]$.

The Role of Islamic Boarding Schools in Sharia Economic Development

As an initial illustration, epistemologically the material/discipline of sharia economics still seems dualistic, on the one hand there are those who view that sharia economic material is nothing but empirical (modern) economics which is built from the capitalism system with their respective characters adapted to Islamic teachings or Islamic teachings. Inspired by Islamic values. While on the other hand firmly states that this sharia economic model was born from Islamic teachings, as a manifestation of the Koran which regulates everything, *tibyanan likulli sya'in* and nothing else escapes the reach of the Qur'an (*ma farrathna fil kitabi min sya'in*), including in it the concepts of doing business, economics, or muamalah [21].

Associated with research on the role of Islamic boarding schools in the development of the Islamic economy, it seems to be in sync with the review of the ontological meaning of Islamic Sharia, all of which have been taught and developed in Islamic boarding schools both through learning in class and in halaqah outside the classroom using original books. Materials that are based on worship, ushuluddin, tashawuf, and fiqh refer to certain books and then halaqah continuously is carried out generally in mosques after maghrib and after dawn prayers.

The basic difference between the study of Islamic economics and fiqh muamalah lies in the epistemological aspect. Fiqh muamalah is a pure concept originating from Islamic teachings through fiqh scholars (fuqaha) being the main reference source in all Islamic boarding schools, this is supported by the results of the

²⁰ Prof. Dr. H. Halide is a Professor of Economics at Hasanuddin University and most of his academic life focuses on the development of Islamic economics. Previously served as Chairman of the Sharia Supervisory Board of UUS Bank Sul-Sel. International experts such

as Umar Chappra, A. Mannan, Meslehuddin, and others. ²¹Observing the information and views of the public on the Islamic economy that has begun to be socialized in the community, so that the perception and welcome has been able to accept the existence of this system. Some time before, there was often a slightly negative perception of Islamic economics or Islamic banks were perceived as being the same as conventional banks, only changing names. The existence of Islamic economics itself is still in doubt, but all these sanctions are starting to be eliminated and its presence is starting to be accepted as an alternative economic model that can be chosen in investing. Thanks to the socialization of sharia economic actors and the role of experts, scholars, in preaching Islamic teachings in the field of business and business.

indeph interview in this study. Meanwhile, Islamic economics is a science that is built based on the reality of human behavior in determining choices in the economy to meet unlimited needs [²²] this is empirical economics that has absolutely nothing to do with religion, scripture, spiritualism, and apostolate. Because the adherents of this empirical economy also adhere to religion and some are also atheists, they are separated from their religious affairs and become secularism [²³].

It is somewhat different from the concept of muamalah fiqh which is built purely from Islamic teachings which in reality is also taught continuously in Islamic boarding schools, but generally for the sake of knowledge and thought alone, it has not been applied in real business models/forms. Connected with the data and information, this research shows that the vision and mission of Islamic boarding schools are still trying to learn the yellow book as a skill (competence) for santri, as well as being the main reference or source of da'wah material for missionaries and missionaries.

By seeing the conditions and trends of Islamic economic development, research data shows that both Islamic boarding schools with their muamalah fiqh and Muslim economists or adherents with their sharia economic movements both have strong potential and prospects in the development of Islamic economics. Internally, Islamic boarding schools, especially in the South Sulawesi region, are still visionary as a pillar of learning and da'wah through mastery of original yellow books (mu'tabarah) and they are not even open to accepting other terms other than fiqh muamalah [24].

The learning model developed at Islamic Boarding Schools in addition to having implemented a formal pattern following the provisions of the national education system legislation at all levels, also consistently applies halaqah learning outside of formal, scheduled, routine, and continuous learning, and this model is still a very important characteristic of It is expected to produce ulama (kiyai or anregurutta), the competence of ulama is built from this kind of model.

CONCLUSION

The role of Islamic boarding schools in the South Sulawesi region in the development of Islamic economic discipline has been carried out well, although with terms that are still typical of Islamic boarding schools, namely fiqh muamalah which is still strongly influenced by the substance of the original fiqh books as the main reference. While the term Sharia economics is not familiar with its use, because apart from the word economics, it is not a term/term of Islamic Sharia and not Arabic, it is not found in the study of fiqh muamalah books at all.

The use of the term fiqh muamalah within Islamic boarding schools and Islamic economics outside it in a broader context requires an integration study, these are two terms that in orientation have a high similarity in direction, namely the development of concepts towards the realization of forms of business/business activities based on Sharia. Islam However, in substance, both epistemologically and ontologically contain quite basic differences, on the one hand it is based on the Koran, on the other hand, it is based on reality (empiric) free from religious values and scriptures. From here, the role of Islamic boarding schools is expected to be able to manage this substantive issue in order to avoid the contradictory views that are not productive in supporting the development of the Islamic economy.

The leaders or managers of Islamic boarding schools in this region have not shown evidence of a practical role and focused policies in the development of the Islamic economy, the application of muamalah fiqh concepts in the form of business models does not yet exist, and it is still limited to learning materials, both internally and within the pesantren. In the form of business development based on the concept of fiqh muamalah outside Islamic boarding schools.

SUGGESTIONS

To the Officials of the Ministry of Religion of the Republic of Indonesia and the Leaders of Islamic Boarding Schools regarding their role in efforts to develop Islamic economic discipline or fiqh muamalah, it is highly hoped that they will even be at the forefront, in addition to immediately carrying out major policy changes that emphasize the importance of mastering and developing the Sharia economy which is very trendy today, including others through curriculum renewal that highlights its own field or department of Islamic economics in addition to the existing majors.

The leaders of Islamic boarding schools after observing and observing the development of the world of Indonesian education which leads to mastery of competence or skill competence, and in reality, have positioned Islamic boarding schools as a potential source of learning for higher education, it is time to adjust to the Islamic economics study program, Islamic banking study program, study program Sharia management, Sharia

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²² Veithzal Rivai, *Islamic Economics: Ekonomi Syariah Bukan Opsi, Tetapi Solusi*, Jakarta: Bumi Aksara, 2009, p. 1-2

p. 1-2
²³ M. Arfin Hamid, *Membumikan Ekonomi Syariah di Indonesia (Perspektif Sosiyuridis)*, Jakarta: Elsas, 2008, p. 13-26

²⁴ The research locations at seven major Islamic boarding schools in South Sulawesi at the time this research was conducted between 2018-2021 were still consistent in learning with the term fiqh muamalah. However, the material that is open when viewed from the package book or model published by the Ministry of Religion of the Republic of Indonesia, the material already includes Islamic banks, Islamic mutual funds and others.

accounting study program, etc. So that the santri (*Aliyah*) from the beginning were able to design their expertise to be selected in higher education.

The study of muamalah fiqh and sharia/Islamic economics, both of which continue to develop both scientifically and practically, are increasingly difficult to contain, each of which has shown its advantages and limitations. Therefore, philosophically, it is very potential to carry out a comprehensive in-depth study of its epistemology, onotology, and axiology. The basic problems are, among others, fiqh muamalah, which is the fundamental basis of the Qur'an and Sunnah, while Islamic economics is based on empirical economics which is synchronized with Islamic teachings, meaning that the Qur'an only justifies or is a stamp, is an unproductive view that weakens Muslims themselves. Islamic boarding schools need to play a role in overcoming these problems, even though natural.

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