

Manhaj Mutakallimin in Usul Fiqh: Theoretical Foundations for Contemporary Islamic Economic Ijtihad

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Abstract

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This article aims to examine in depth the Manhaj Mutakallimin within Ushul Fiqh as a theoretical foundation for the development of contemporary Islamic economic ijthad. The study arises from the awareness that global economic transformation requires an Islamic legal paradigm capable of addressing challenges of rationality, relevance, and public interest while maintaining its normative foundation. Using a qualitative approach through library research, this study explores the epistemological principles of the Manhaj Mutakallimin as articulated by key scholars such as al-Juwaini, al-Ghazali, and Fakhr al-Din al-Razi. The analysis focuses on its rational structure, deductive reasoning from the revealed sources, and theological orientation that positions reason as a partner to revelation in deriving legal rulings. The findings indicate that the Manhaj Mutakallimin provides a solid theoretical framework for the emergence of Islamic economic ijthad grounded in maqā' id al-syar'ah, rationality, and social justice. This approach proves relevant in addressing modern economic issues such as Islamic fintech regulation, digital financial instruments, and problem-based fiscal policies. Thus, the Manhaj Mutakallimin not only represents a methodological legacy in Ushul Fiqh but also offers a foundational paradigm capable of integrating revelation, reason, and context in constructing a just and sustainable Islamic economic system.

INTRODUCTION

The development of the Islamic economy today demonstrates rapid dynamics. Over the past two decades, various Islamic financial instruments such as Islamic banking, sukuk (Islamic bonds), insurance (takaful), Islamic capital markets, and digital financial services based on Sharia principles have grown significantly in various countries, including Indonesia. This development is not merely an economic phenomenon, but rather represents efforts to actualize Islamic values in the global financial system. However, amidst this progress, a fundamental challenge arises: how to ensure that Islamic economic innovation remains rooted in authentic and rational Islamic legal principles. In this context, the *Mutakallimin method* in Usul Fiqh

Manhaj Mutakallimin in Usul Fiqh: Theoretical Foundations for (Islamic jurisprudence) becomes crucial to reexamine as a theoretical foundation for contemporary ijtiḥad (Abu Zahrah, 1996).

Historically, *the Mutakallimin Manhaj* is an approach in Usul Fiqh developed by rationalist theologians such as al-Juwaini, al-Ghazali, and Fakhr al-Din al-Razi (Al-Ghazali, 1993). This approach emphasizes the use of reason (*'aql*) and logical argumentation in establishing the rules of *ushul*, while still adhering to the *naqli* evidence (the Qur'an and Sunnah). In contrast to *the Fuqaha Manhaj*, which is more oriented towards practical legal deductions from concrete cases, *the Mutakallimin* prioritizes the conceptual systematization of legal theory. With its rational, argumentative, and universal character, this *manhaj* provides a scientific framework for the birth of Islamic legal theories that are able to answer contemporary problems without being separated from sharia values.

In Islamic economics, the main challenge is not only technical but also conceptual: how to interpret the principles of justice (*عدل*), benefit (*مصلحة*), and balance (*توازن*) in the context of a constantly changing global economy. Many modern Islamic economic policies still rely on adaptations to conventional systems, rather than the result of an independent and methodological framework of *ijtiḥad*. This raises the need for a strong *ushuliyyah* approach, which not only interprets the texts literally but also is able to understand the *maqāṣid* (objectives) of sharia comprehensively. In this regard, the *manhaj of the Mutakallim* provides an epistemological basis for building an economic *ijtiḥad* paradigm oriented towards legal rationality, moral integrity, and social benefit.

Furthermore, *the Mutakallimin approach* emphasizes the importance of rational argumentation as an instrument for assessing legal truth. Within the framework of Islamic economics, this principle can serve as the foundation for developing a contextual theory of *ijtiḥad*, for example, when addressing issues such as bank interest, fintech systems, financial derivatives, or sustainable investment. The legal rationality offered by *Mutakallimin* is not a form of liberalization of Islamic law, but rather an effort to maintain a balance between text and reality. This approach allows for the reinterpretation of law based on the *maqāṣid* of sharia without losing its normative authenticity. Therefore, reviving *the Mutakallimin method of thinking* is imperative for developing a resilient, adaptive, and equitable Islamic economy.

In the methodological dimension, *the Mutakallimin* also contributed to strengthening the epistemic framework of Islamic law. They systematically structured legal thought, starting with a discussion of the epistemology of evidence, the relationship between wording and meaning, and a rational analysis of the causes (*illah*) of law. These concepts are highly relevant to contemporary Islamic economics, especially when faced with new economic transactions and instruments not explicitly mentioned in the texts. By utilizing *the Mutakallimin's mindset*, Islamic jurists and economists can assess the validity of modern economic innovations using the *maqāṣid* approach and legal rationality simultaneously.

In the context of globalization and economic modernization, *the Mutakallimin method* provides a bridge between the idealism of Islamic law and the practical needs of society. It positions reason as a partner of the text in discovering law, thus opening up space for contextual and responsible *ijtiḥad*. In today's digital era, when a technology-based economy presents complex forms of transactions, this method provides a dynamic framework for assessing, adapting, and establishing law based on universal sharia principles. Thus, this study aims to: (1) deconstruct the concept and characteristics of *Mutakallimin* in Usul Fiqh; (2) explain how this approach can serve as a theoretical foundation for contemporary sharia economic *ijtiḥad*; and (3) assess its relevance and application in facing the challenges of the modern economy.

This study is expected to contribute not only to enriching the discourse on *ushul fiqh* (Islamic jurisprudence), but also to provide a new direction in the development of a scientific and contextual theory of *ijtihad* in Islamic economics. By combining the power of text, reason, and *maqāṣid* (the principle of reason), *the Manhaj Mutakallimin* (the method of reasoning) can provide a foundational solution to address the complexities of the modern economy without departing from the principles of justice and balance in Islamic law.

METHODOLOGY

This study uses a qualitative-descriptive approach with a library research method that focuses on conceptual and normative analysis of classical and contemporary literature in the fields of *Usul Fiqh* and Islamic economics. This approach was chosen because the theoretical and philosophical nature of the study requires an in-depth examination of the epistemological ideas that shape *the Manhaj Mutakallimin* as a paradigm of thought in Islamic law. The main data sources for this study include the classic works of *Mutakallimin scholars* such as *الفقهاء أصول* the work of al-Juwaini, *المستصفى* the works of al-Ghazali, as well as *أصول الفقه* The work of Fakhr al-Din al-Razi, which is used as the main reference for understanding the structure of thought and the methodological characteristics of the method (Al-Razi, 1997). In addition, contemporary literature in the fields of Islamic economics, *maqāṣid al-syar'iah*, and modern *ijtihad* is also reviewed to find the relevance and application of *the Mutakallimin Method* in the current global economic context. systematically describes the definition, characteristics, and epistemic principles of *Mutakallimin* in *Usul Fiqh*. Second, comparative analysis, which compares the *Mutakallimin* approach with the *Fuqaha* method and contemporary rational approaches to assess their potential synthesis in addressing modern Islamic economic issues. Third, applicative normative analysis, which connects the *Mutakallimin* principles with current issues in Islamic economics, such as the digital banking system, Islamic fintech, *sukuk*, and fiscal policy based on *maqāṣid*. This analytical approach is supported by content analysis methods of classical and modern texts, resulting in a coherent scientific interpretation between theoretical and practical dimensions. Thus, this methodology allows the research to not only describe *the Mutakallimin manhaj* historically, but also assess its relevance as a theoretical foundation for the development of responsive, rational, and *maqāṣid*-based contemporary Islamic economic *ijtihad*.

DISCUSSION

1. Qur'anic and Prophetic Basis in the Framework of Ushuliyyah Rationality

In the epistemological structure of Islam, the Qur'an and Sunnah are the primary sources of law, containing not only legal norms (*ahkam*), but also methodological principles for the formation of law. In this context, *the Manhaj Mutakallimin* does not separate text and reason, but rather places reason as an interpretive instrument for understanding the will of the sharia within a consistent rational framework. The word of Allah ﷻ in QS. Al-Hasyr [59]: 2, *فاعتبروا يا أولي الأبصار* (So take heed, O you who have insight), is the basis for the use of rationality in interpreting social and legal phenomena. Similarly, verses that encourage the use of reason, such as QS. Al-Nahl [16]:44 and QS. Al-Baqarah [2]:219, show that sharia is not intended to freeze reason, but to guide it to function within the corridor of revelation.

The Prophet Muhammad (peace be upon him) himself demonstrated the contextual principle of *ijtihad* when he gave Mu'adh ibn Jabal the freedom to establish law based on the Qur'an, Sunnah, and if none were found, through *ra'yu* (reasoning). This hadith became the

Manhaj Mutakallimin in Usul Fiqh: Theoretical Foundations for initial foundation for the epistemology of ijtihad, which was then systematically developed by the Mutakallims. Thus, it can be emphasized that rationality in this method is not independent of revelation, but rather *instrumental-rational*, namely using reason as a means of understanding maqāṣid (the goals of sharia) in a changing social context.

2. Deconstruction of the Mutakallimin Manhaj in Usul Fiqh

The Mutakallimin Manhaj is the result of the interaction between Islamic theology and legal epistemology. It emerged as a response to the textual approach of *the ahl al-hadith and the overly casuistic approach of the ahl al-ra'y*. Mutakallimin such as al-Juwayni, alGhazali, and al-Razi sought to construct a rational, structured, and coherent legal framework based on the principles of rational faith developed in the science of kalam. According to alJuwayni (in *al-Burhān fī Usul al-Fiqh*, 1997), the primary goal of the science of ushul is *istinbat al-ahkam* (legal exploration) through systematic methods, not merely based on intuition or fiqh customs.

Within the *Mutakallimin framework*, texts (nash) are understood in three dimensions:

1. Meaning of lafziyyah (mufrad) – analysis of the words, structure, and grammar of the text which is the basis of istidlal.
2. Ijmaliyyah (general-conceptual) meaning – understanding the global meaning of a verse or hadith in the context of maqāṣid and social situations.
3. Munasabah (connectedness) – the relationship between verses, between maqāṣid, and between law and social reality.

This multi-layered approach allows Islamic law to be understood not only literally, but also semantically and teleologically. Thus, *Mutakallimin* rejects the reductionist approach that interprets texts solely as normative texts without considering their rational and moral context (Nasr, 1996).

Al-Ghazali, in his book *Al-Mustashfa*, reinforced this approach by linking sharia law to the principle of maqāṣid, which encompasses the protection of religion, life, intellect, descendants, and property. He emphasized that every sharia law must be viewed in terms of benefits and objectives, ensuring that the law is dynamic and adapts to social change as long as it does not conflict with the basic principles of revelation. This thinking is crucial for contemporary sharia economics, which faces new challenges in financial products, capital markets, and modern fiscal systems (Hallaq, 1997).

3. Epistemological Characteristics and Rationality of the Mutakallimin Manhaj

There are several main characteristics that make this manhaj special as a foundation for contemporary ijtihad:

First, rational and argumentative structure. The *Mutakallims* use formal logic and deductive methods to assess the validity of legal arguments. This is evident in the way they structure the principles of ushul based on an epistemic hierarchy: evidence based on revelation (naqli) and evidence based on reason (aqli). In the context of Islamic economics, this approach ensures that every financial innovation (e.g., sukuk, fintech, or Islamic derivatives) must pass the test of legal rationality—whether it conforms to the maqāṣid and the principles of Islamic justice.

Second, the emphasis on the universality of law. *Mutakallims* do not view Islamic law merely as normative rules, but as a rational ethical system that applies across time and space. This is crucial in the context of economic globalization, where the Islamic financial system interacts (Yunanto et al, 2025) with the global capitalist system (Rosenthal, 1968).

Third, methodological and systematic consistency. They logically structure the principles of ushul: from the definition of evidence and the istidlal method to the conditions for accepting qiyas, istihsan, and istishab (Sardar, 2014). In Islamic economics, this systematic approach can serve as a reference in developing regulations or policies that are not only pragmatic but also have theoretical legitimacy.

Fourth, the orientation of the maqāṣid al-syar'ah. For *the Mutakallimīn*, law cannot be separated from its objectives. This maqāṣid orientation forms the basis for the theory of maslahat, which is now a major pillar of modern Islamic economics.

4. Theoretical Foundations for Contemporary Islamic Economic Ijtihad

The application of *the Manhaj Mutakallimin* in Islamic economic ijtiḥad is not merely a historical reading, but an actualization of the rational values and maqāṣid inherent in the Islamic economic system. In the modern economy, various new forms of transactions and financial instruments have emerged that were not found in classical times, such as digital contracts, derivative investments, Islamic crowdfunding, and cryptocurrencies. In addressing this phenomenon, *the Manhaj Mutakallimin* offers an epistemic principle: law must be established through a rational process that connects text, context, and maqāṣid.

For example, in the issue of *cryptocurrency*, a mujtahid with *the Mutakallimin manhaj* will judge the substance of transactions based on the law, not just the form. If a digital currency contains gharar (obscurity) or maisir (excessive speculation), then its legal status is determined based on these disadvantages, not on the technology. Likewise, in sharia fintech, the principles of *al-'adl* (fairness) and *al-amanah* (transparency) are the main references taken from maqāṣid. Thus, economic ijtiḥad does not stop at the formalistic level, but reaches moral and social aspects. Theory of *maqāṣid* and its modern elaboration by Auda Jasser (2008) emphasize the importance of a multidimensional, systems-based reasoning system, in which text, maqāṣid, and social reality interact dynamically. This is the concrete form of actualization of *the Manhaj Mutakallimin* within the framework of modern Islamic economics, which makes rationality and welfare two sides of the same coin (Utami et al, 2025).

5. The Relevance of Manhaj Mutakallimin for Answering Modern Economic Problems

Modern economic problems revolve not only around the permissible and forbidden aspects of transactions, but also concern issues of social justice, unequal distribution, and economic exploitation. Modern capitalism, with its profit-oriented approach, has created a global ethical crisis, while socialism has failed to achieve spiritual and moral balance (Syamsuddin, 2019). In this situation, the *Mutakallimin method* offers a middle ground: a rational approach rooted in transcendental moral values.

Through *the ta'lil al-ahkam* (search for legal causes) approach, this method is able to assess the validity of economic policies based on the maqāṣid (lawful causes). For example, in the modern zakat system, *the Mutakallimin emphasize that the purpose of zakat is not merely redistribution, but rather the maintenance of a just social order. Thus, expanding the object of zakat to the digital financial sector is the result of ijtiḥad in accordance with the principle of maslahah (benefit)* (Anggadini et al., 2020). Similarly, in the Islamic banking system, the rationality of *the Mutakallimin* can be used to test the validity of financing products to ensure they do not deviate from the principle of fair profit-sharing (Chapra, 2000).

This approach is also relevant for formulating sharia fiscal policies that favor the public welfare. When *the Mutakallims* position reason as a means of understanding the maqāṣid, every economic policy can be assessed based on its contribution to *the public welfare*, not

Manhaj Mutakallimin in Usul Fiqh: Theoretical Foundations for simply economic growth. This aligns with the principle of *adl* (distributive justice), which is at the heart of the Islamic economic system (Kamali et al., 2003).

6. Manhaj Mutakallimīn's reasons for Sharia Economic Ijtihad

a. Rationality & Logic of Law

The Mutakallimīn Manhaj emphasizes the importance of a rational and logical approach in establishing law. They use the method *ta'ālil al-aḥkām*, namely linking every law with *God* or a rational and identifiable cause. This approach is highly relevant in the complex and evolving context of the modern economy. Based on this foundation, mujtahids can systematically analyze contemporary financial products such as sharia insurance, multicontracts, and fintech.

b. Integration of Maqāṣid al-Sharī'ah

Manhaj Mutakallimīn also became the basis for the birth of the theory *maqāṣid al-syarī'ah* which is very important in contemporary economic ijtihad. Through figures such as al-Ghazālī, al-Āmidī, and al-Shāṭibī, this approach makes the objectives of sharia (such as the protection of property, life, intellect, lineage, and religion) the center of economic policymaking. In practice, the principle *maqāṣid* This is used to justify the productive zakat policy, BPJS Syariah Health, and the productive waqf scheme (Dewi Anggadini et al, 2020).

c. Universal Rules for New Cases

One of the great contributions of Manhaj Mutakallimīn is the birth of *al-qawā'id al-fiqhiyyah al-kulliyah* or universal fiqh rules. These rules are very useful as a guide in dealing with new economic cases that were unknown in classical times. Rules such as *al-umūr bi maqāṣid idihā* (everything depends on the goal) or *al-ādah muḥakkamah* (customs can become laws) is very flexible but still maintains sharia principles. In the world of sharia fintech, for example, digital transactions can be accepted as a form of *urf* because it meets these rules (Dusuki et al, 2007).

d. Systematic Ijtihad Method

Not only does the Manhaj Mutakallimīn offer results, it also provides a systematic and verifiable method of thinking. Their ijtihad steps include problem identification, contract classification, analysis of textual evidence and qiyās, and assessment of maqāṣid and maslahah (benefit). This makes the results of ijtihad more accurate, objective, and accountable. For example, in the case of e-gold (digital gold trading), this method is used to assess the legality of *taqābuḍ ukmī* (virtual handover) and establish it as valid, as long as there is a guarantee of real ownership and a sharia audit.

e. Bridging Nash and Modern Reality

The Mutakallimīn Manhaj has the power to unite revelation (*nash*) and reason (*aql*). This approach allows for contextual ijtihad without having to abandon the basic principles of sharia. In contemporary issues such as BPJS Syariah, this approach is used to adjust prohibitions. *gharar* And *usury* with the reality of social needs and concepts *ta'āwun*. This cannot be achieved with the approach *jurist's method* more literal.

7. How Manhaj Mutakallimin Works

To comprehensively understand how the Mutakallimīn Manhaj works in producing contextual and authoritative ijtihad products, the following presents eight systematic stages that represent the ijtihad process based on this manhaj.

Step 1: Identify Fiqhiyyah Issues

A crucial first step in *ijtihad* is accurately identifying the problem at hand. In the context of modern Islamic economics, this means understanding emerging forms of contracts, financial products, or business practices, such as fintech lending, e-wallets, and interest-based money lending.

Step 2: Extracting Evidence (al-Adillah al- Syar' iyyah)

Once the problem is identified, the *mujtahid* then explores the relevant *syar'i* arguments. This proposition is not limited to the Qur'an and hadith, but also includes *ijma'*, *qiyās*, *istihsān*, *maslahah murlahah*, *sadd al-dharā'i*, and others. This is where the superiority of the *Mutakallimīn* *manhaj* is visible — they are not only literal in the text (*nash*), but also give great space to a rational approach. For example, in assessing the law of interest buckets, If money is exchanged for money, **must be of equal value and in cash** . But if the object **not just money** , but *artistic results and services* , then the law is different.

Step 3: Determination of ' Illah (Legal Cause)

Manhaj Mutakallimīn places great emphasis on its importance *God* or legal reasons. They argue that Islamic law is not arbitrary, but is built on rational and objective reasons. Therefore, in analyzing a case, a *mujtahid* must be able to determine *God* For example, the prohibition of usury was established because it contains elements of injustice and exploitation. Therefore, if a new financial product is discovered, the *mujtahid* is obliged to investigate whether it contains the same or different divine source , so that its ruling can be determined precisely.

Step 4: Test with Maqā ṣ id al-Sharī ṣ ah

The next step is to test whether the law to be established is in line with the *maqā ṣ id al-sharī ṣ ah* — namely the main objectives of sharia: protecting religion (ḥ if ṣ al-dīn), life (ḥ if ṣ al-nafs), reason (ḥ if ṣ al- ' aql), descendants (ḥ if ṣ al-nasl), and property (ḥ if ṣ almāl). In the economic context, this is very important because many public policies, financial products, and social innovations are not assessed solely from a legal-formal aspect, but must be seen whether they bring overall benefits.

Step 5: Analyze with Fiqhiyyah Principles

The rules of Islamic jurisprudence (*al-qawā ṣ id al-fiqhiyyah*) are universal principles in Islamic jurisprudence derived from various Islamic arguments and the practices of scholars. In the *Mutakallimīn* method, these rules are not merely normative guidelines but are actively used to weigh various legal aspects. For example, the rule *al- ' ādah mu ḥ akkamah* (legitimate customs can be a legal basis) allows *mujtahids* to accept e-wallet practices as modern customs that are in accordance with sharia.

Step 6: Analyze Benefits and Mafsadah

One of the important characteristics of the *Mutakallimīn* method is its orientation toward the benefit (*maslahah*). In every *ijtihad* decision, *mujtahids* need to evaluate rationally and according to Islamic law whether the formulated law will bring benefit (*maslahat*) or harm (*mafsadah*). This is known as the approach. *For example , if the use of digital financial technology can accelerate the distribution of zakat and increase transparency, then this is a benefit that deserves to be prioritized .*

Step 7: Final Legal Formulation

After all considerations have been made, the *mujtahid* then determines the final ruling.

This formulation includes:

- Type of law (halal, haram, mubah, makruh, mandub)
- Basic explanation of the argument
- ‘ The appointed God
- Relevance of maqā ṣ id
- Assessment of benefits
- Policy suggestions (if regulatory related)

This final law must not only be textual, but must be able to be understood and tested intellectually and contextually.

Step 8: Application and Evaluation

The final step is to apply the law in the real world and continuously evaluate its effectiveness. This demonstrates that *ijtihād* doesn't stop at the theoretical level but must be grounded. This evaluation is also crucial because social and economic contexts are constantly changing. If the results of *ijtihād* actually cause new harm, the law can be reviewed using the same method.

8. Application of Manhaj Mutakallimin to Specific Issues of Sharia Economics 1. Digital Banking and Financial System

The use of new contracts such as *wakalah bil ujah* and *digital murabahah* requires a rational analysis of the maqā ṣ id and substance of the contract. With the *Mutakallimin approach*, the mujtahid does not stop at the form of the contract, but assesses its 'illah and benefits, so that it is able to avoid hidden practices that resemble usury (Rahman, 1982).

2. Sharia Insurance (Takaful)

The principle of *ta'awun* (mutual assistance), which underpins Islamic insurance, is analyzed through the maqā ṣ id approach and moral rationality. This method ensures that takaful mechanisms are not trapped by purely commercial motives but continue to function as instruments of social solidarity.

3. Sharia Investment and Capital Market

The *Mutakallimin* approach allows for a rational assessment of new investment instruments based on the principles of justice, transparency, and social responsibility. Thus, Islamic capital market regulations can be formulated taking into account the maqā ṣ id al-syarī'ah (objectives of Islamic law), not just formal adherence to classical fiqh.

4. Integration of Rationality and Maqā ṣ id as Epistemic Pillars

The essence of this discussion demonstrates that *the Manhaj Mutakallimin (Islamic Manhaj)* is a framework of thought that unites rationality, text, and the maqā ṣ id (objectives of the law). In contemporary Islamic economics, this serves as the epistemic foundation for conducting *ijtihād* that is scientific, systematic, and oriented toward social justice. This approach rejects the dichotomy between traditionalism and modernism in Islamic law and restores the essence of *ijtihād* as an intellectual endeavor based on reason and revelation.

Thus, it can be concluded that *Manhaj Mutakallimin* is not just a classical ushul system, but also a rational methodology that is relevant and applicable in facing the complexity of the global economy (Ibn Khaldun, 'Abd al-Rahman. (2005). It is able to bridge the normative values of sharia with the practical needs of the modern economy, forming an *ijtihād* paradigm that not only complies with Islamic law, but also upholds justice, sustainability, and the welfare of humanity as a whole.

Significance

The study of *the Manhaj Mutakallimin* in *Usul Fiqh* has profound significance, both in the epistemological context and the practice of contemporary Islamic economics. In the realm of Islamic legal epistemology, this study demonstrates that *the Manhaj Mutakallimin* is not merely a deductive-rational method developed among theologians and jurists, but rather a paradigm of thought that places rationality as a partner of revelation in interpreting Islamic laws. Thus, it becomes a methodological bridge that allows for a measured renewal of *ijtihad* without abandoning the basic principles of Islamic law. This research provides an academic contribution to strengthening *the epistemic framework* of Islamic law, particularly in integrating theological rational approaches with the contextualization needs of modern economic law (Zarqa, 1998).

In practice, *the Manhaj Mutakallimin (Islamic jurisprudence)* provides an important contribution to the development of sharia economics based on the *maqāṣid al-syar'ah* (objectives of the law). This approach emphasizes that Islamic economic law cannot be separated from the principles of justice, welfare, and socio-economic balance (Zuhayli, 2006). Through *the Manhaj Mutakallimin*, Islamic economic *ijtihad* can be directed to assess policies, financial instruments, and modern business innovations from a perspective that is not only legal-formal, but also ethical and teleological. For example, in the context of sharia fintech regulations, Islamic fiscal policy, and digital financial products based on *sukuk* and productive *waqf*, this approach helps Islamic jurists and economists ensure that economic innovation remains grounded in the *maqāṣid* and the values of distributive justice taught in the Qur'an (Iqbal, 1930).

Furthermore, another significance of this research lies in its contribution to the development of a cross-disciplinary *ijtihad* paradigm between *Usul Fiqh* and Islamic economics. By utilizing *the Manhaj Mutakallimin* as a theoretical basis, academics and practitioners can develop more rational, systematic, and scientifically reasoned methods of economic legal analysis. This is crucial to address the complexities of the global economy, where the Islamic financial system must assert its distinction from both capitalist and socialist systems, not merely through the label of sharia, but through a solid epistemological and argumentative foundation (Zaman, 2012).

Furthermore, this research also has strategic relevance in strengthening the position of Islamic economics at the international level. Through the reconstruction of *the Manhaj Mutakallimin*, the Islamic academic world can demonstrate that the Islamic scientific tradition has a rational and scientific framework, which is equal to and even surpasses modern economic theory in terms of moral depth and social objectives. Thus, this research not only enriches the scientific treasure of *Usul Fiqh*, but also paves the way for epistemological dialogue between Islam and contemporary economics, towards the formulation of an economic system that is just, sustainable, and oriented towards universal welfare (*maslahah 'ammah*).

Therefore, this research has multi-dimensional significance: (1) strengthening the position of *Manhaj Mutakallimin* as an epistemic framework for Islamic legal reform; (2) providing methodological direction for the development of Islamic economic *ijtihad* that is relevant to the challenges of the times; and (3) inspiring the birth of an Islamic economic paradigm that is not only normative, but also argumentative, solution-oriented, and compatible with the dynamics of the modern global economy.

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