

SHARIA ECONOMY IN THE SULTANATES OF CIREBON AND MATARAM: A HISTORICAL STUDY

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Abstrak: Penelitian ini membahas praktik ekonomi syariah pada masa Kesultanan Cirebon dan Mataram melalui kajian sejarah. Penelitian ini menggunakan metode sejarah. Ada empat langkah dalam penelitian sejarah, yaitu heuristik, kritik, interpretasi, dan historiografi. Sumber data berupa benda-benda peninggalan sejarah, arsip dan manuskrip. Pengumpulan data dilakukan dengan cara kajian pustaka (*library research*), observasi lapangan, wawancara, dan FGD (*Focus Group Discussion*). Hasil penelitian menunjukkan bahwa praktik ekonomi pada masa Kesultanan Cirebon dan Mataram, khususnya abad ke-15-17 M berdasarkan pada ajaran Islam, yakni ekonomi syariah. Kebijakan Cirebon dan Mataram dalam ekonomi menganut asas kemaslahatan: pengelolaan tanah dan kekayaan negara secara mandiri, tidak ada campur tangan asing; tanah didistribusikan kepada rakyat secara adil; pungutan pajak disesuaikan dengan tingkat kesejahteraan rakyat; pendapatan negara diutamakan dari hasil bumi, pertanian dan perkebunan. Praktik ekonomi syariah hakikatnya adalah praktik moderasi beragama dalam ekonomi, dengan prinsip keadilan dan kesetaraan.

Kata kunci: Ekonomi Syariah; nilai-nilai agama; kesejahteraan rakyat; Cirebon, Mataram

Abstract: This research focuses on the sharia economic practices during the Cirebon and Mataram Sultanates. This research uses the historical method, with four steps. These are heuristics, criticism, interpretation, and historiography. Data comes from historical artifacts, archives and manuscripts. Data was collected through library research, field observations, and FGD (Focused-Group Discussion). The results showed that some aspects of economic practices during the Cirebon and Mataram sultanates in the 15th to 17th centuries AD were based on Islamic economic principles or sharia economics. Cirebon and Mataram's economic policies referred to the principle of benefit, independent management of land and state wealth; no foreign interference; fair land distribution to the people; just tax levies depending on people's welfare; state revenues-based production; agriculture and plantations; as well as customs duties on goods and services. These are actually the sharia economics practices. Sharia-based economic practices are essentially forms of religious moderation practice in line with the principles of justice and equality.

Keywords: Sharia economy; religious values; people's welfare; Cirebon, Mataram

Introduction

Sharia economy is an economic activity that covers all spheres of life. Like the conventional economic sector, the Islamic economy also includes two unseparated aspects. These are the financial sector (monetary) and the real sector (goods). Financial sectors are banking, insurance, pawnshops, pension funds, capital markets, *zakāh* (almsgiving), and *waqf* (endowment). Meanwhile, the real sector, including halal industries such as food and beverages, clothing, pharmaceuticals and cosmetics, media and recreation, and halal tourism (Ibrahim et al., 2021: 176; Karim, 2007: 79–83; Komite Nasional Keuangan Syariah, 2018: xv, 6, 42).

The development of the Islamic economy in Indonesia shows that its potential is tremendous. This is because, among other things, Muslims are the majority with relatively significant numbers and the availability of abundant natural resources in the country. The total population of Indonesia in 2021, according to records from the Ministry of Home Affairs, reached 272.23 million people, and 86.88% of the population is Muslim or as many as 236.53 million people (Badan Pusat Statistik, 2021; Direktorat Jenderal Kependudukan dan Pencatatan Sipil (Dukcapil) Kementerian Dalam Negeri, 2021). This is a significant market potential and is essential to manage to become a market share, especially for economic development and growth. Judging from natural resources, this is also the case because of the abundance of the country's natural wealth, which is also supported by its very strategic geographical location (Komite Nasional Keuangan Syariah, 2018: 72, 386).

As part of the global community, Indonesia plays a vital role in international relations. In the international Muslim community, with the largest Muslim population, Indonesia “determines the trend of the Islamic economy.” Thus, converting state-owned Islamic banks into BSI (Bank Syariah Indonesia) is expected to accelerate the increase in the acquisition of Islamic financial market share, and further boost the increase in the Islamic real sector or halal industry at the national, regional, and global levels (Brodjonegoro, 2018: xvi).

The Indonesian nation has a long history of interaction between sharia and national and state life. This history can be found in Islamic kingdoms or sultanates in the past. Some experts stated that Islam was initially present in the archipelago in the 7th century AD (Ambary,

1998; Arnold, 1913; Marrison, 1951; Tjandrasasmitha (Ed), 2009). Until the 13th century AD, Islam in Indonesia continued to develop until it manifested itself in political institutions. In Sumatra, for example, there were Sultanate of Samudra Pasai (1267-1521), Aceh Darussalam (1496-1903), Pagaruyung (1347-1825), Deli (1630-1814), Palembang (1659-1823), and the Riau-Lingga (1824-1911). In Java, there were Demak (1475-1548), Cirebon (1430-1666), Banten (1527-1813), and Mataram (1588-1681). In Sulawesi there were Gowa-Tallo (1605-) and Bone (1611-). In Kalimantan there was Banjar (1520-1860), and Ternate-Tidore in Moluccas (1257-1950) (Meilink-Roelofs, 1962; Tjandrasasmita, 2003). Since the beginning of the Islamic era, the sultanates implemented Islamic teachings and applied Islamic law (sharia) in daily life in these regions. In economic practice, the sultanates have embraced the Islamic economic practices. In trade, for example, from the early days of Islam coming to Indonesia until around the 15th century AD (al-Tājir, 2005: 39–42; Azra, 1996: 152–152; Furqani, 2017: 3; Kholis et al., 2022: 87–89), the buying and selling system implemented the Islamic economic practice, namely the barter system (Yulianti, 2007:14).

Cirebon and Mataram Sultanates were also subject to Islamic teachings (sharia) in economics. However, there has not been a clear discussion focused on Islamic economic practices that directly refer to historical remains, archaeological artifacts or historical sites, such as the use of dinar coins and dirhams. There has also been no study of manuscripts, such as *chronicles* or *fiqh* manuscripts, that contain buying and selling and other economic aspects, such as *sharikat* (companies), tax, *zakāh*, spending, charity, and endowment (*waqf*).

The role of the Sultans in the use of dinars and dirhams was explained by al-Qurṭubī (d. 671 AH) in his *al-Jāmi' li Ahkām al-Qur'ān* in the interpretation of the QS al-Nisa': 59: “*Yā ayyuhal-ladhīna āmanū atī'ullāh wa atī'u al-rasūl wa ulī al-amri minkum...*” According to him, quoting the statement of Sahal bin Abdullah al-Tushtari, people obeyed the sultans in seven cases: (1) printing of dirhams and dinars, (2) determination of doses and scales, (3) laws, (4) *ḥajj*, (5) Friday prayer, (6) two feast days, and (7) *jihād*. Then, al-Qurṭubī quoted Ali ibn Abi Talib's statement that “the duty upon the leader is to govern justly and fulfill the mandate...” (*ḥaqqun 'alā al-imām an yaḥkuma bi al-'adl wa yu'addi al-amānah...*) (al-Qurṭubī, 2006: 428–429).

From an Islamic law perspective, government policy in economic development can refer to the *maqāṣid* rule, which is the rule in the formation of law. These rules include: 1). *al-awāmīru tattabi'u al-maṣāliḥ wa al-nawābī tattabi'u al-mafāṣid* (the command follows the goodwill, and the prohibition follows the mischief); 2). *Taṣarruf al-imām'ala al-rā'iyati manūṭun bi al-maṣlaḥah*” (The government’s policy towards its people aims at realizing benefit). This is the purpose of the formation of law in Islam, namely *وضع الشرائع إنما هو لمصالح العباد* (the formation of laws solely for the benefit of humankind) (Jaelani, 2022).

Al-Daghistani has explained that “*maṣlaḥah* as part of Islamic law has always been part of *fiqh* literature, yet due to its aims to preserve human life, it is vital when addressing also economic problems; it appears crucial for preserving the objectives of sharia, protecting human existence and wealth” (al-Daghistani, 2016: 393). As Jaelani explained above, *maṣlaḥah*, or the people's benefit, is the goal of the formation of law in Islam. Al-Daghistani further explained, “*maqāṣid al-sharī'ah*, the higher aims or objectives of the Divine law, provide wisdom for the legal rulings and social welfare, and can be seen as Divine intents and moral concepts dealing with justice, social welfare, human dignity, and preservation...” (al-Daghistani, 2016: 393).

Several studies have dealt with socio-economic issues but have not been based on aspects of the Islamic economy but instead on the social life and conditions of the sultanates in terms of the conventional economic aspects (de Graaf & Pigeaud, 1985; Munawar, 2020; Rosidin et al., 2013; Suryani, 2021; Tjandrasmita, 1997). Therefore, this research seeks to bridge the gaps related to sharia economic practices and uncover documents and artifacts associated with sharia economic practices in the Cirebon and Mataram Sultanates.

This study aims to answer the following questions: 1) How were the economic dynamics of the community in the Cirebon and Mataram Sultanates in the 15th to 17th centuries AD? 2) How was the practice of Islamic economics during the Cirebon and Mataram Sultanates? and 3) What are the best economic practices drawn from the sultanates eras?

The results of this research can help strengthen religious values within the framework of national development and for the civilization of the archipelago more broadly. Understanding the implementation of Islamic principles in the economic activities in the Cirebon and

Mataram Sultanates could be an important example for religious leaders and followers to manifest their religiosity in their daily activities. The examples of ethical business practices, economic principles, and social welfare are emphasized in Islamic teachings. In the context of national development, the state can create a more just and ethical economic system by integrating historical Islamic economic practices and contemporary economic policies. The actual examples were the policies of interest-free financing and equitable wealth distribution. In addition, the results of this research are not only to preserve cultural heritage but also to consider the basis of cultural identity and religious foundations.

Method

This is qualitative research using a historical method. In religious studies, research on economics and finance during the Sultanate refers to Atho Mudzhar (2002: 38,60–67), categorized within research on religion as a cultural phenomenon or religion as a target of cultural research. According to Kuntowijoyo (1994: 9), “History should be part of collective knowledge that explains sustainability and change in Indonesia for the benefit of development.” This is in line with the principle of *al-muhāfaẓa’ alā al-qadīm al-ṣāliḥ wa al-akhẓu bi al-jadīd al-aṣlah*, i.e., “nurturing good old things and taking on new, better things” (Madjid, 2020: 85).

There are four steps in historical research: heuristics, criticism, interpretation, and historiography, or the presentation of results. *Heuristic* is source collection (bin Sulaiman, 2000; Kuntowijoyo, 2018; Špiláčková, 2012); *Source Criticism* consists of two kinds: internal criticism and external criticism, researching the authenticity or accuracy of the data in the source for internal criticism; and external criticism. It examines the honesty of witnesses, the willingness of witnesses to convey the truth, or the authenticity of materials if they are objects, or their authenticity and originality (al-Ani, 2002; bin Sulaiman, 2000; Kuntowijoyo, 2018); *Interpretation*, that is, the interpretation of historical facts and data based on cues or signs that lead to a correct or close to the truth. *Historiography* is to connect one fact with another that is interrelated and string it together into a historical narrative (bin Sulaiman, 2000; Kuntowijoyo, 2018; Yusuf, 2013).

Sharia Economy Practices in the Sultanates of Cirebon and Mataram

Economic practices, especially the trade sector in the archipelago during the Sultanate, which corresponded to sharia (Islamic teachings), did not appear in the “commercial period” era. Sharia economic practices had been seen since the beginning of the emergence of the Samudra Pasai Sultanate in the 13th century AD and continued until the 18th century AD. In the history of Islam, Abdillah (2022: 265) said: “In Islamic history, Islamic doctrines mostly have been practiced in personal, social, and political life since the Prophet period until the arrival of European colonialism. Islamic law (sharia) had once become a positive law in Islamic caliphates, sultanates, and kingdoms.”

In the 17th century AD of Nusantara, Muslim merchants inhabited many colonies, and sultans played an essential role in economic activities. Likewise, buying and selling activities in seasonal markets are usually based on specific days. The economic system of the Sultanate at that time was similar to the economic system practiced in West Asia and South Asia, namely *commenda*. *Commenda* is “the system of capitalism that was adopted by the colonists then is claimed to be the primary cause of poverty among English citizens, natural resources degradation, and backwardness in their Civilisation” (Furqani, 2017: 3–5; Cf. Lopez & Raymond, 2001: 174–175; Syahbudi, 2003: 207–208). Islamic economic principles based on Islamic teachings had been learned among Muslim merchants as the basis of work ethic regarding trade or economic activities (Waluyo, 2022: 402).

Around the 15th to 17th centuries AD, on the northern coast of Java, the port area visited by traders grew into a port city. As Islam increasingly developed into a political force, for example, the Sultanate of Demak, the central cities of government and port cities emerged, such as Jepara, Tuban, and Gresik. Likewise, the Sultanate of Cirebon, the Sultanate of Banten, and the Sultanate of Mataram (Meilink-Roelofs, 1962: 112–113, 149–150). The central cities of government and port cities crowded with merchants continued to develop to become economic centers. The growing volume of trade contributed to the growth and improvement of the Sultanate’s political and economic power. This increased economic capability allowed the Sultanate to undertake “national development”, such as building mosques and Islamic teaching centers and organizing Islamic activities. The dynamic

period in trade at that time, in Anthony Reid's terms, was called the "age of commerce" (Pribadi, 2005: 67–68).

Sharia Economy During the Cirebon Sultanate

The Cirebon Sultanate was founded in the early 15th century AD, in 1430, by Prince Cakrabuwana or Raden Walangsungsang, son of King Padjadjaran, Ruler of Sunda Galuh, Prabu Siliwangi from his consort named Nyai Subang Larang. Walangsungsang is also known as Ki Kuwu Cirebon (P.S. Sulendraningrat, 1984: 20–21, 34–35; Sulendraningrat, n.d.) Raden Walangsungnya's nephew, Syarif Hidayatullah, better known as Sunan Gunung Jati, replaced power over Cirebon. He is the son of Raden Walangsungnya's younger sister, Nyai Rara Santang, by marriage to Sharif Abdullah Umdatuddin bin Ali Nurul Alim from Egypt. In 1479, Cirebon officially became the Sultanate of Cirebon. It is told, "Sunan Gunung Jati rose as the ruler of Cirebon after he was inaugurated as *Tumenggung Hidayatullah bin Maulana Sultan Muhammad Syarif Abdullah* and was welcomed by the guardians of Java by giving the title *Panetep Panatagama Rasul di tanah Sunda* or *Inggang Sinuhun Kanjeng Susuhunan Jati Purba Panetep Panatagama Awlya Allah Kutubid zaman Khalifatur Rasulullah Saw...*" (Erwantoro, 2012: 173; P.S. Sulendraningrat, 1984: 43–44). This story proves that the Cirebon Sultanate has been proclaimed an Islamic realm since its inception.

The dynamics and trade of the archipelago in the 15th to 17th centuries were marked by the birth of large ports or port cities. Under these conditions, the transfer of the royal capital, including the Cirebon Sultanate, was transformed into the coastal areas (Meilink-Roelofs, 1962: 112–113). "The strategy of transitioning to the coast is very appropriate, given that in the 15th-16th centuries, it was indeed characterized by the growth of large cities as a result of the peak of long-distance trade, which, among other things, was motivated by the search for spices at the lowest prices." (Ambarly, 1997: 43–44).

In this situation of long-distance trade development, Cirebon's position with other kingdoms became one of the important points because it became a connecting route between the eastern and western parts of Java Island. At that time, Banten and Jayakarta were in the western part, which later became Batavia. Meanwhile, in the eastern

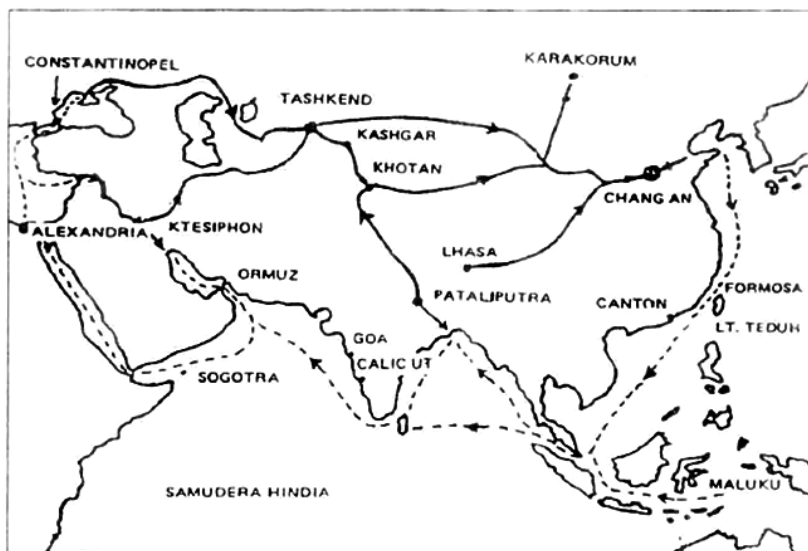
part, there was Mataram, and previously, there was Demak. There were also many ports along the North Coast of central and eastern Java, for example, Cilacap, Jepara, Tuban, and Gresik (Ambary, 1997: 45; Jaelani, 2016: 269–270).

Since pre-Islamic times, during the Sunda Padjadjaran Kingdom, there has been a port on the north coast of Cirebon (about 5 km from the present city of Cirebon). This port is located at the foot of a hill known as Amparan Jati. Therefore, the port is known as Muara Jati Port or Muhara Jati, which is included in the Pasambangan village. There is a Jurulabuhan or port ruler in Muara Jati Port, namely Ki Gedeng Sindangkasih and Ki Gedeng Jumajanjati. Tjandrasamita explained that Cirebon is a good city where it anchors three or four jongs: the city is rich in rice and food ingredients. At that time, ships had arrived from various countries, such as Arabia, Parsi, India, Gujarat, and Bengal. There were also ships from Malacca and Samudra-Pasai (Paseh). This picture shows that since pre-Islamic times, Cirebon had been one of the international ports (Penanggung Djawab Sedjarah Tjirebon dan Staf Kaprabonan, 1972: 17; Tjandrasamita, 1997: 55, 57–58). Between 1479 and 1568, Muara Jati Port experienced rapid development because more and more traders were left there (Jaelani, 2016: 271; Syarifuddin & Sakti, 2020: 59).

Cirebon had an essential role in the economic context of this period. The “strategic role of Cirebon as silk lines provides a new direction for the city’s growth in the next period. Many things are positive from the media trade between nations then, mainly as a channel of Islamization in Cirebon. Of course, Islam never separates the trading activity with the obligation to preach Islam to others...” (Jaelani, 2016: 271).

Tjandrasamita emphasized the vital position of Cirebon in the international trade network at these times. Goods traded from Cirebon included rice, tamarind, pepper, and food ingredients. Meanwhile, goods imported or purchased from outside include a variety of fabrics, such as calico and cloth from Kling and Cambay. There were also approximately 4000 horses imported from Pariaman. People from the Sunda Kingdom (Padjadjaran) also had frequent trade contacts with the Malacca Sultanate. “They carried smoothly and ships weighing up to 150 tons.” (Tjandrasamita, 1997: 59–60).

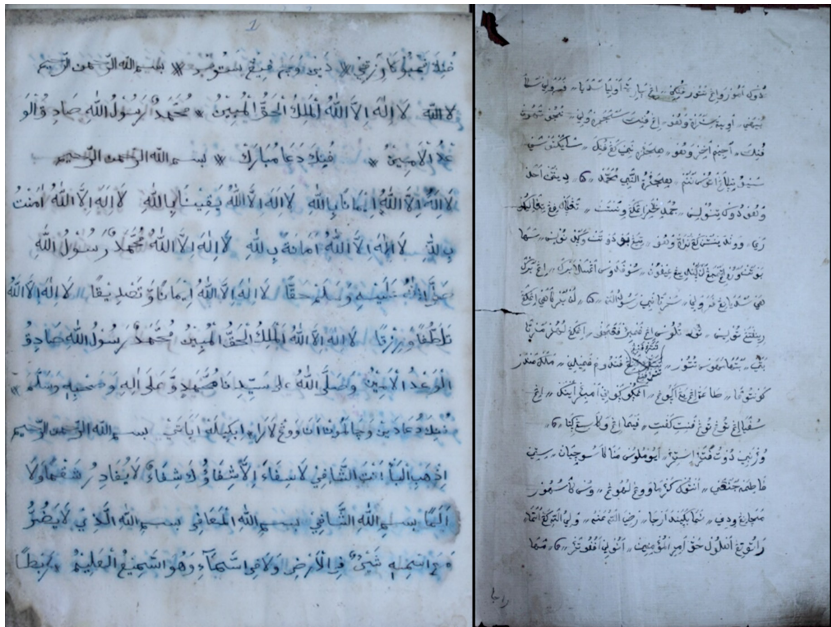
Figure 1. Silk Route Trade Map, Land and Sea Route (Ambarly, 1997: 37)



In the 17th century AD, the Sultanate of Cirebon applied import duties to the VOC as much as 2%. However, on 7 January 1681, the VOC entered into an agreement with the Sultanate of Cirebon stating that the import duty did not apply to the VOC. In addition to import duties, the Sultanate of Cirebon also imposed various kinds of taxes and *zakāh*, one of the five pillars of Islam. These taxes are the *gantang* tax for rice farmers, *pagalantang* tax as a family tax, market tax on merchandise on the market, buffalo slaughter tax, *suguh* Tax for such a type of lodging, the obligation of the community to participate in building public facilities, and income *zakāh* of 10% (Syarifuddin & Sakti, 2020: 61).

As for the manuscripts source, the book of Islamic jurisprudence of Cirebon can be categorized as the oldest book, *Ilmu Fikih Masalah Anembeléh*, written in 1107 AH (1696 AD). It can be illustrated that the introduction of *fiqh* texts in the land of Cirebon lasted a relatively long time. The writing has been adjusted to the level of understanding of the surrounding community, written using Javanese script (Nurhata, 2022). Another manuscript is *Mertasinga*, stating that “Sheikh Sharif Hidayatullah once punished his son, Prince Jayakelana, who made a mistake in leading Friday prayers. He was sentenced to corporal

punishment, then replaced with *diyat*. Sharif Hidayatullah told Prince Ugenapura, “Try to spend dinar’s money and weigh Jayakelana’s weight. When it has been weighed, then distribute all money and do not let any poor people be left behind” (Masduqi, 2012: 121–136). Based on the legend written in the *Negrakertabhumi* manuscript, the buying and selling of goods was carried out by bartering. When the Chinese built a lighthouse in Cirebon, they were rewarded with salt, shrimp paste, mashed rice, vegetables, spices, and teak wood by Ki Ageng Jumajan Jati. The luggage was lowered to the east of Java using a boat to the brim. Arriving at Majapahit, the ship stopped at Canggung port. The Mangkubumi named Kanaka welcomed their arrival (Atja & Ayatrohaedi, 1986: 2/17 (Dwitya Sarga 17/Vol 2, stanza 17)). The other manuscript, *The Will of Sunan Gunung Jati*, contains the laws in the *fiqh*, which are packaged in the form of coveted advice, such as advice to perform prayers and to study hard. These manuscripts were evidence that sharia economics was practiced in the Cirebon Sultanate.



Left: *The Will of Sunan Gunung Jati*, Cirebon (Source: <https://eap.bl.uk/archive-file/EAP211-1-2-10>);

Right: Book of Islamic Jurisprudence <https://eap.bl.uk/archive-file/EAP211-1-1-2>

The story regarding the monetary sector was told in the *Babad Cirebon* manuscript. It is said that Prince Cakrabuana went to Egypt with his younger sister, Nyai Rara Santang, who later married the King of Egypt, Sharif Abdullah. When Prince Cakrabuana wanted to return to Nusantara, Nyai Rara Santang's husband, the King of Egypt, provided 1000 dirhams (P.S. Sulendraningrat, 1984: 19). In the other part of *Babad Cirebon*, it was recounted that Sunan Gunung Jati was about to go on the *hajj* and asked for his mother's blessing. The mother gave him a *hajj* fare (*Ongkos Naik Hajil/ONH*) of 100 dirhams (Masduqi, 2012:124 Cf. P.S. Sulendraningrat, 1984: 28). In this story, in *Babad Cirebon*, the word *dirham* was used as a payment method. This is only the initial evidence that in the monetary sphere, Cirebon acknowledged *dirham*, a medium of exchange in the Islamic economic system during the caliphate in the Middle East (Shabana, 2010: 163).

Currency occupies a central position in the economy. Old money was an essential source because it indicates the existence of economic or trade activities. From the currency, there can also be international trade relations between the archipelago and Indonesia with the outside world and diplomatic, political, and cultural relations. The oldest currency in the archipelago, gold dinars, was found in the former Yogyakarta Boko Palace. On the currency are images of King Candera Gupta II, the head of a garuda bird, and goddess Laksmi. Candra Gupta II was the reigning King of India in Gujarat from 380 to 415 AD. In addition to the use of dinar and dirham, another international currency was also used in selling and buying transactions, such as *picis* made of bronze (Masduqi, 2012:126). Using those currencies showed that the Cirebon sultanate applied intrinsic values in accordance with Islamic principles in the economy.

Sharia Economy During the Mataram Sultanate

Mataram Sultanate was once known as an agricultural country producing rice to surplus. This success was partly due to Sultan Agung's policy of prioritizing sectoral land management, especially agriculture, because of its fertile conditions and abundant water. He distributes land that is only optimally managed for agricultural purposes. In the 16th century AD, the economy of the Mataram Sultanate was still dependent on the agricultural sector. During the second and fourth Sultan

Mataram period, Panembahan Senapati and Sultan Agung expanded Mataram's territory to almost control the entire Central and East Java region. Mataram controlled traffic centers for trade, Islamic science, and centers of Javanese literature and art. These areas were located along the northern coast of Java, estimated from Jepara and Demak in the central of Java to eastern Java, namely Panarukan and Blambangan (de Graaf & Pigeaud, 1985: 297).

In the period of Sultan Agung, political ideas developed in the Mataram Sultanate referred to the Javanese tradition known as the great teachings of *binataraan*. In this political concept, it was called the magnitude of the king's power with *gung binathara; bau dhendha nyakrawati; otoritas wisa ing sanagari; bijaksana; Kebajikan membawa leksana, adil ambeg marta; Anjaga Tata Titi Tentreming Praja Karta Tuwin Raharja*. It means the king had the same power as God. He was the guardian of the law and the ruler of the world, the highest authority in the country; he cared, respected and was just to others. Also, the king maintained order and serene community life to achieve security and welfare (Munawar, 2021: 5).

As the king who controlled the entire region, Sultan Agung carried out political and economic policies that governed the existing well-managed land. Some of Sultan Agung's policies in the field of land are as follows:

The first policy designated the region to *Kutagara, Negara Agung, Mancanegara*, and *Pasisiran* to help maintain the lands of power in their respective territories. Kutagara appointed a *Patih-lebet* to supervise the *Wedana-lebet*, and each *Wedana* was assisted by one *Kliwon*, one *Kebayan*, and 40 paramedics. In *Negara Agung*, a *Patihjawi* was appointed to be in charge of *Wedana-jawi*, each *Wedana* assisted by a Regent and *Demang* or *Kyai Lurah*. In *Mancanegra*, directors were appointed based on the post of *Tumenggung* or *Raden Arya*. In *Pasisiran*, they also appointed Regents or Commanders. *Shahbandar's* titles were *Tumenggung, Kyai Demang*, or *Raden Ngabehi* (Munawar, 2021: 6).

Subsequently, Sultan Agung divided the land according to the concentric circle of the Mataram Sultanate. This policy was implemented to establish the people under his rule. These lands were divided into 1) *Narawita* land, which was the land located in *Kutagara*, and *Negara Agung*, which was the core area of the Sultanate. This land was managed

as agricultural land, dominated by rice main crops and plantations that produced grass, flowers, and oil. 2) *Perdikan land* was located in the countryside and given to religious figures. The fief land is usually used for education, building places of worship, and cemeteries. *Perdikan* land was free from taxes. 3) The land of *lungguh*, or *apanage*, was broader than that of *narawita* or *perdikan*; The land was a scattered area in *Negara Agung* (Munawar, 2020).

Agricultural policy in the Mataram Sultanate was related to the distribution of land. In addition to the palace and palace officials, the land was distributed to farmers and managed adequately. For Mataram, agriculture was the lifeblood of the Sultanate and the source of the Sultanate's economy and progress. The survival and progress of the Sultanate can be guaranteed with a good economy (Suryani, 2021: 212–213). Among others are the following efforts: (1) An artificial lake or sea was created in Plered as a dam to collect water from the Opak River, which flowed around the city. Water was carried through canals to rice fields, bathing places, and people's homes—water also carried rocks and other tributaries. (2) Agricultural land to grow rice was cultivated as the primary commodity. This work was carried out in the rainy season. (3) To increase rice production, Sultan Agung intensified rice crops. The steps were to strengthen cooperation between farmers and other groups regarding orderly planting patterns, equipment used for irrigation, pest and disease control, and harvesting (Munawar, 2021: 8).

Sultan Agung's policy in agriculture received the support of farmers, and thanks to the loyalty of these farmers, the Mataram Sultanate experienced a surplus of rice. Sultan Agung's policy on land also had a positive impact on economic stability. These stability include: (1) The rice surplus led to relative prosperity for the court, officials, nobles, and farmers. Farmers received the most significant percentage sharing of rice: 40% (for farmers), followed by 24% for palace, 8% for regent, 8% for *demang* or *ngabehi*, and 20% for *bekel*. (2) As a result of the rice surplus and central management of the trading system, the Mataram Sultanate managed to exert its influence on other regions with export-import activities at the port of Jepara. The primary export goods from Mataram were rice, which was sent to Jambi, Palembang, Banjarmasin, and Gowa in Makassar. Mataram imported several palace needs, such

as porcelain, ceramics, gems, silk, rattan, pepper and wood, and Cannon weapons, especially from the Portuguese (Munawar, 2021: 8).

The Mataram Sultanate at that time was an independent and sovereign state, so it met its needs self-sufficiently. The Mataram government regulated taxation to meet domestic needs and maintain economic stability. Some of the policies in taxation were as follows:

1. Population tax was imposed on every resident, native and from outside Mataram. The native Javanese and foreign nations lived in Mataram for various purposes, trade and other purposes. The provisions of the resident tax were drawn according to specific rules: a) married Chinese should pay 22.5 reals; b) unmarried Chinese should pay 18 reals; c) Javanese should pay 4.5 reals; and d) newly enslaved people should pay 0.25 reals.
2. Land tax was imposed on arable land or land used by residents. The land tax provided a significant income for the Mataram Sultanate. In addition to the agricultural land tax described in the policy, crops or other produce were also taxed. For crop plants, for example, *mertelu*, which was the distribution of crops, the holder of the *palungguh* got 1/3, while the population or farmer got 2/3.
3. Customs tax on goods and services was collected, especially from merchants in the entire Mataram territory, in the center of the kingdom, foreign and coastal. These taxes were collected when entering the center of power of Mataram through the gate of the Sultanate, namely Ampel, Taji, Slembi, Opak, Gegedelakan, and Kaliajir.
4. Tribute tax was a land tax on produce and deposits from regents or regional rulers to the central government, the Mataram Sultanate. "Tribute tax was charged to regents in all Mataram fiefdoms, both in the center and abroad, *pasisiran*, and areas on the island of Java that were under the rule of Mataram." This was not only an economic policy but also a political policy to see regional loyalty and simultaneously as a political oversight of the Sultanate (Suryani, 2021: 214).

In managing the country's wealth, the Mataram Sultanate had a financial institution even though it had not fully recorded finances, known today as the State Budget. *Wedana Gedong Kiwa* and *Wedana*

Gedong Tengen were the officials who dealt with financial affairs. Through these *wedanas*, the power and wealth of the Sultanate could be controlled. The structure of financial officials under *wedanas* was fixed as needed; among them: *Pemaosan*, or officials who collected land tax; *Ketandan*, or the official who handled the money tax; and *Meladang*, or the collector of produce such as rice, crops, and others (Munawar, 2020).

The economic policy in the Mataram Sultanate, directly in contact with the community, was the distribution of sultanate wealth. The cost of the state was divided according to each territory, both *Kutagara* and *Negara Agung*. One of the ways in which the Sultanate's needs were met other than through tax and customs levies was the distribution of arable land. The produce in this arable land was an essential source of state financing, such as employee salaries, office needs, road repairs, and the household needs of the Sultanate, including fodder and horses. The taxes, customs, and crop collections were also used for the salary costs of the Sultanate employees who did not get arable land, such as janitors, poets, artisans, bodyguards, and water collectors. The Sultan gave the salaries as *cadhong*, a ration of rice and daily necessities, and *paringan*, a gift in the form of clothes for specific events (Munawar, 2020).

The economic practices during the Mataram Sultanate in the 15th to 17th centuries, as described above, show that the management of land belonging to the Mataram Sultanate was divided into three categories. These are *narawita*, *perdikan*, and *lungguh* or apauage and agricultural land management. This indicates a structured approach to soil distribution. This policy of distributing land and wealth adheres to the principle of justice among the people and without interference from foreign powers. The Sultanate also levied taxes based on the level of prosperity of the people and prioritized revenues from agriculture and plantations. These practices were inspired by Islamic teachings that prioritize justice and welfare. In the trade sector, Sharia economic practices in the archipelago that have emerged since the time of Samudra Pasai Sultanate in the 13th century AD continued until the 18th century AD. This shows the broader historical context of sharia economics from Islamic economic practices in the Mataram Sultanate.

Historical facts about the economic practices and policies of the Mataram Sultanate in the management and distribution of sultanate wealth are not directly mentioned in the references. However, the

purpose of managing the Sultanate's wealth indicates economic practices for the welfare of its people. Contact with cultures and traditions from the outside allowed Mataram to adopt aspects that were in accordance with the social conditions of its people. This can also be seen from the remains of ancient Javanese manuscripts. Manuscripts from Malay were transformed into Javanese culture, some of which came from Arab civilization.

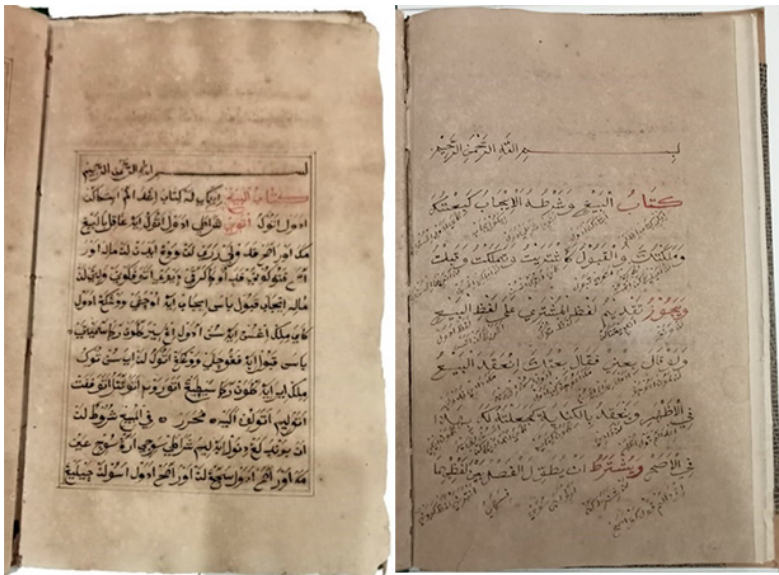
Meanwhile, the Arab civilization also adopted a lot from other civilizations that came into contact, including the Roman and Persian civilizations. From Roman civilization, the Arabs also adopted the term for gold money with the designation "*denarius*," which means a *dinar*. Meanwhile, from Persian civilization, the Arabs also adopted the term silver money with the designation "*drachma*" to become dirhams. In its development, the words "*dinar*" and "*dirham*", which were already part of the Arab civilization, became more familiar as the Qur'an also mentioned *dinars* in Sura Āli 'Imrān verse 75 and *dirhams* in Sura Yūsuf verse 20. These words and objects are also practiced in *zakāh* payments, buying and selling, and other activities. In addition to *dinars* and *dirhams*, *nuqud* was used as a medium of exchange for expensive goods. *Fulus* was also made of copper and other metals as a medium of exchange for cheap goods (Yahya, 2015: 2).

As for Islamization of the economy, one of the references to the book is the book of *Fath al-Qarib*, which is the *sharah* (explanatory) of the book of *Taqrib*, which students in traditional Islamic boarding schools still study. This part of the book of *Fath al-Qarib* has been transformed into a Pegon-language and Javanese script entitled *Bab Dol Tinuku*, as contained in the catalogue of manuscripts of the Pakualaman Yogyakarta Library (Sakti Mulya, 2005: 60).

The former Mataram region, which is now in the Surakarta region, specifically the Great Mosque of Surakarta, has various collections of ancient manuscripts, including those related to buying and selling. One of which is entitled *Hāshiyah al-Qalyūbī 'alā al-Maḥallī al-Juz' al-Thānī* (2nd volume: *Kitāb Ahkām al-Bay'*). A manuscript copied in 1284 is the original by Shihab al-Din Ahmad ibn Ahmad ibn Salamah al-Qalyubi al-Misri, who lived in the 17th century AD (d. 1069 AH/1659 AD). This manuscript is explanatory of the book of *Kanz al-Ragibin* by Imam Jalāluddin Muḥammad Aḥmad al-Maḥallī (d. 864 AH) and the explanatory of the

book of *Minhāj al-Ṭālibīn* by al-Nawāwī (d. 676 H). In this manuscript, problems in buying and selling are discussed. The manuscript is a legacy of Sinuhun Pakubuwono IX and is used as a reference in the court in Surakarta (Yahya, 2015: 8; Yahya et al., 2018: 55-56).

Economic practices during the Cirebon and Mataram Sultanates, although not firmly stated based on sharia (Islam), seemed to align with Islamic teachings, especially regarding the benefit of the people and justice or the welfare of the people. For example, the land management belonged to the Mataram Sultanate, namely *narawita*, *perdikan*, and *lungguh*. As mentioned above, the monetary sector and currency based on sharia can be considered as it was applied in Cirebon. The *Babad Cirebon* manuscript mentions the word *dirham* in the story of the Prince of Cakrabuana's return to Nusantara by bringing a provision of 1000 dirhams from his brother-in-law, the king of Egypt (P.S. Sulendraningrat, 1984: 19) and the story of the pilgrimage of Sunan Gunung Jati who obtained a hajj boarding fare of 100 dirhams from his mother, Nyai Rara Santang (P.S. Sulendraningrat, 1984: 28).



Left: *Dol Tinuku* Manuscript, Pakualaman Museum Collection

Right: Manuscript on Buying and Selling in Arabic with Javanese hanging translation, Pegon script, Pakualaman Museum Collection (Photos: Research Team, 2022)

Mataram Sultanate also already had financial institutions handled by *Wedana Gedong Kiwa* and *Wedana Gedong Tengen*. The structure of financial officials under *wedanas* was established, including *Pemaosan*, *Ketandan*, and *Meladang*. In the period of the Mataram Sultanate, there was a “moving” market. This means that the market moved from one place to another. Thus, the term “market day” was known. These market days are Pahing, Pon, Wage, Keliwon, and Legi.

From the perspective of Islamic law, the government's economic policy refers to the rules of *maqāṣid al-sharī'ah*, Divine purposes, and moral concepts related to justice, social welfare, dignity, and human sustainability. The rules include: 1) *al-awāmiru tattabi'u al-maṣāliḥ wa al-nawāḥī tattabi'u al-mafāṣid* (orders lead to the fulfilment of the public interest and prohibitions lead to the avoidance of the public harm); and 2) *taṣarruf al-imām' alā al-ra'īyyati manūṭun bi al-maṣlahah* (policy and action of a ruler on his subjects is bound with the public interest). The economic policy aims to realize the welfare of the people, a manifestation of public interest (*maṣlahat al-ummah*). This is the purpose of the formation of law in Islam: “the formation of laws solely for the benefit of mankind” (Jaelani, 2022) as well as the most critical objectives of religion, namely “to ensure the protection of benefit (*maṣlahah*) and prevent evil (*mafsadah*) both in this world and the hereafter” (Kayadibi, 2019: 10).

The main objective of the Islamic economy is to build an economically just life “to realize the community welfare and the people's benefit or to fulfill public interest (*maṣlahat al-ummah*).” When national economic development is based on sharia, its essence is to achieve the goal of the economy, which is the welfare of the people. In the national context, this goal aligns with the fifth precept of Pancasila, namely, “social justice for all Indonesians.” In a global context, an equitable economy can build equality between the world's nations. It can be considered as religious moderation in economic practices.

The moderation in sharia economics refers to a balanced and equitable approach to economic activities guided by Islamic principles of justice and fairness (Zikwan, 2022:165–167), such as the “supervision of the market, mechanisms of production and the process of equilibrium in the economy” (al-Daghistani, 2016: 400). It avoids extremes and excesses in economic transactions to ensure that economic practices align

with Islamic teachings. The notion of moderation also emphasizes the importance of upholding ethical standards in economic transactions, promoting social welfare as well as social justice, and avoiding economic practices that may lead to inequality or injustice (al-Daghistani, 2016: 398; Zikwan, 2022: 165).

Conclusion

Economic practices during the Cirebon and Mataram Sultanates in the 15th and 17th centuries were based on Islamic teachings. They emphasized principles of justice, equality, and moderation. Land and state wealth management were done independently, without foreign interference, ensuring the welfare of the people. Land distribution was carried out fairly, ensuring equitable access to resources for the population. Tax collection was adjusted based on the welfare level of the people, ensuring a just and proportionate burden. These practices reflect the application of sharia principles in economic matters, promoting fairness, welfare, and adherence to Islamic values.

There are historical manuscripts containing the explanation of the Islamic economic practices of the Sultanate in the archipelago. Manuscripts containing information and data on the sharia economy in Cirebon, Yogyakarta, and Solo have been added to the digital collection of the Ministry of Religious Affairs and the British Library London. This historical data also contains noble values in managing state assets (the Sultanates) to be used as lessons and examples for the present and the future. Therefore, sharia economic practices during the Sultanate in the archipelago are potential future research topics.

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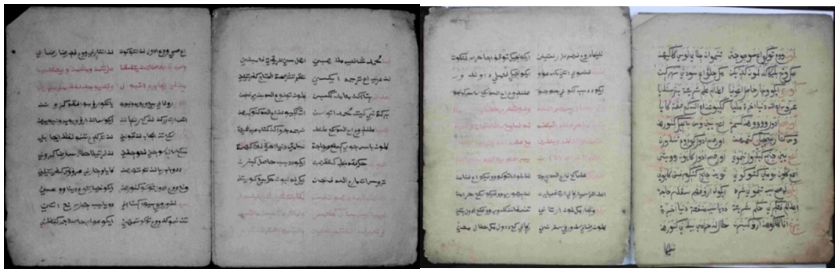
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Appendix:

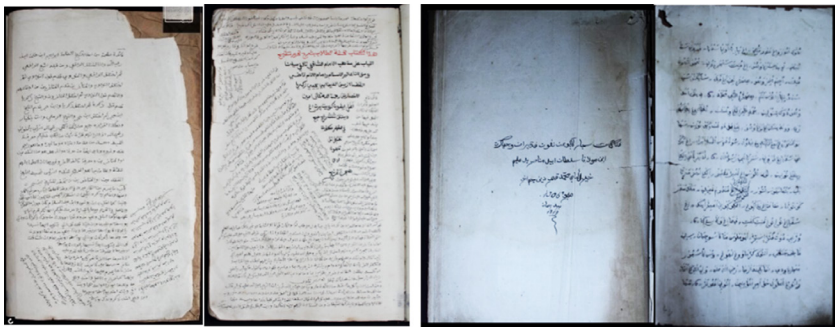
Examples of Nusantara manuscripts that have the potential to become a source of research on “Sharia Economics” in the age of Sultanates in Nusantara

Cirebon Manuscript



Right: AWL_47 SYAIR FIKIH DAGANG

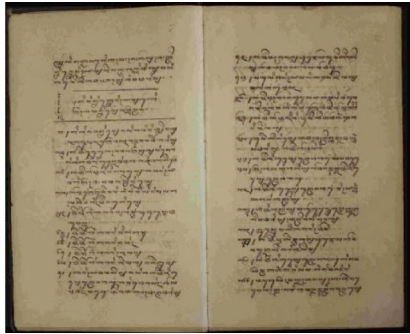
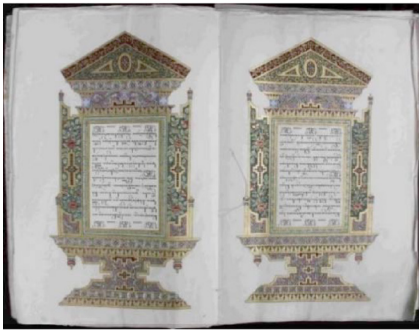
Left: Fiqh Verses Buy and Sell; Origin of Pesantren Junjang, Arjawinangun (Photos: Dok. Puslitbang Lektur dan Khazanah Agama, Kemenag, 2012)



Left 1-2: *Tuhfatul Thulab* (The gift for students) <https://eap.bl.uk/archive-file/EAP211-1-4-6>

Right 1-2: *Book of Islamic Jurisprudence* (<https://eap.bl.uk/>)

Yogyakarta Manuscripts



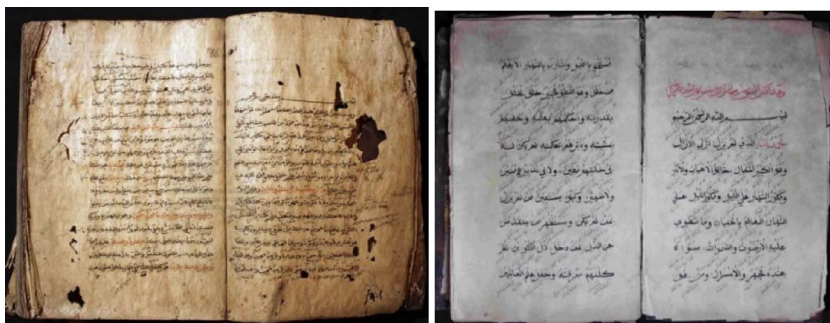
Left: 04_A42_Babad Mentawis Yogyakarta /Puslektur/Yogya/2011 (IMG_3951)
Right: 28_A 77 YKM W 55_Serat Nitik Sultan Agung/Puslektur/Yogya/2011 (IMG_3468) (Photos: Dok. Puslektur, 2012)



Left: Puslektur/2010/Yogya/004 Fikih (Photo: Doc. Puslektur, 2010)
Right: LKK_YGY2016_ISL12_005 (Photo: Doc. Puslektur, 2016)



Left: Kitab al-Bai': IMG_6977 <https://lektur.kemenag.go.id/manuskrip/web/koleksi-detail/lkk-yogya2017-islam01.html>
Right: LKK_YGY2016_ISL01 THE BOOK OF JURISPRUDENCE, <https://lektur.kemenag.go.id/manuskrip/web/koleksi-detail/lkk-ygy2016-isl01.html#ad-image-0>



Left: LKK_YGY2016_ISL12: FATH AL-QARIB SYARH KITAB TAQRIB

<https://lektur.kemenag.go.id/manuskrip/web/koleksi-detail/lkk-ygy2016-isl12.html>

Right: Manuscript Number: 00_1: *Sirajul Muluk*; Library of the Great Mosque of Surakarta

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