

Istihsan and ITS implementation in the Field of Islamic Economics and finance

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ABSTRACT

Keywords: Imam Abu Economic; Finance.	Istihsan; Hanifah; Shariah	The primary purpose of this study is to discover the dialectic of Imam Abu Haneefah's distinct legal method, namely istihsan, and its implementation in Islamic economics and finance. The library research approach is used to conduct research that is carried out with a review of literature, previous research, and other sources related to the problem being studied. The data obtained in this study are primary, and data presentation and analysis were carried out by researchers based on normative juridical frameworks. The results showed that Istihsan was used as an istinbath method by Imam Abu Haneefa and other scholars because it had a strong foundation both from the Qur'an, Al-Hadith and the views of several other scholars. Thus, the existence of an istihsan can be a postulate of shari'a, although Imam Shafi'i, in his understanding of istihsan categorically rejects it as a postulate of shari'a. Then, the differences in istinbath methods, especially in istihsan, cause many different views about the understanding of istihsan itself, and this causes many legal differences that will result from the method. The implementation of the Istihsan method in the realm of Islamic economics and finance is commonly found in the community in the contract of Shirkah Mufawadhah, Buying and Selling Istishna' and buying and selling credit.
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Introduction

The four imams believe of the madhab that the basis of Islamic law comes from the Qur'an and the Sunnah of Prophet Muhammad (PBUH). These two sources are generally referred to as the basic principles of Islamic law, given their significance in the law of Allah SWT. Not only that, there are additional arguments such as "Quyashu" and "Istizan, Istisla," but it is also essential to realize that these arguments serve as support and are subject to the Quran and its laws (Hasan, 2018).

The discussion of the postulates of the method of establishing Islamic law in the study of jurisprudence is divided into two major groups, namely the agreed postulates (al-

Adillah al-Muttafaq 'Alaiha) and the disputed postulates (al-Adillah al-Mukhtlaf Fīha). (Nurliana, 2017).

Among the scholars, many differences regarding views and laws are not agreed upon, which is very interesting to discuss. Of the many propositions in establishing Islamic law that are still disputed (al-Mukhtlaf Fīh) is Istihsan (Chadziq, 2019).

The existence of Istihsan as a legal proposition in Istidlal (legal determination) is a very fierce debate among Uhl scholars; in contrast to other legal postulates that are not agreed upon for its existence, both Istishab, Mashlahah al-Mursalah, 'Urf, Sadd al-Dzariah, Madzhab Sahabat and Shar'u Man Qablana. This can be found starting from the debate among scholars about the definition and its legality as one of the legal propositions in Islamic Sharia (Haq, Muchtia, & Mukhlis, 2021).

Although the istihsan method is a postulate disputed in the Shari'a, all scholars use istihsan in its lughawi (etymology) connotation, that is, "doing something good and not violating the Shari'a". However, in terms of concepts (which generally apply), ulama ushul fiqh varies in understanding and defines "istihsan" itself.

Among the scholars of the madhhab who use istihsan as the basis of legal istinbath are Imam Hanafi, Imam Maliki and Imam Hambali. These three imams use istihsan both theoretically and practically, but Imam Shafi'i uses istihsan only on a practical level, while on a theoretical level, Imam Shafi'i does not use istihsan; this can be seen when he rejects the definition of istihsan put forward by followers of the Hanafi school of Imam (Fadillah, Satriani, Badrus, & Nur, 2021).

Imam Abu Haneefa, the founder of the rationalist madhhab or Ahl Al-Ra'yi, was a scholar who made Istihsan as a legal proposition that was used as a basis in establishing law in addition to other sources of law such as the Qur'an, al-Hadith, Ijma', Qiyas and 'Urf. This later became a provision followed by his disciples such as Imam Abu Yusuf and Imam Hasan Al-Saibani, known as Al-Shahibani (the two main disciples of Abu Haneefah) and followers after both (Muhajirin, 2022).

Imam Shafi'i was one of the scholars who categorically canceled the Istihsan postulate. Therefore, he elaborated on it in a separate chapter in his book, al-um, with the title "Ibthal al-Istihsan" (cancellation of the Istihsan postulate) (Kadenun, 2018). Imam Shafi'i disagreed with the istihsan approach because he perceived it as making laws based on personal desires and pursuing his satisfaction exclusively.

Previous research stated that Istihsan conceptually tends to take and practice the law because it is considered a better law when compared to the applicable practice of the original law (Chadziq, 2019).

In other studies also mentioned, istihsan is a kind of qiyas, namely winning qiyas khafy over qiyas jali or changing the law that has been determined in a case or event that has been determined based on general provisions to special provisions because there is an interest that allows it.

It was also mentioned in a study that Istihsan is one of the legal istinbath methods that can be used as blasphemy. In Maliki and Hanafi jurisprudence, the istihsan has a decisive role because many things have been resolved through the istihsan method and

established laws. It seems that the law established with Istihsan is more protective and better able to realize the purpose of the Shari'a. However, Imam Shafi'i has rejected this method because of his different understanding of Imam Abu Haneefa and Imam Malik. However, if the understanding of Imam Shafi'i is the same as Imam Abu Haneefa and Imam Malik, then there is no conflict (Darliana, Sapriadi, & Nur, 2022).

Some studies show cons to the istihsan method (Hasan, 2018). He rejected a method of an idea derived from istihsan with his argument, saying, "There is no clear definition of istihsan; this is because they do not accept istihsan as one of the postulates in establishing sharia law." Moreover, he asserts that "Imam Shafi'i refused to use istihsan as a method of legal istinbath because he saw it as a legal establishment based on desire and seeking the good, without reference to nash or out of nash."

Then also, in a study conducted by (Nabilah & Warman, 2021), Imam al-Ghazali, a scholar from the Shafi'iyah circle, firmly stated that Istihsan is a rejected proposition. The reason is that Istihsan is an attempt by mujtahid, who conjectures with his intellect, looking at situations and conditions. For Imam al-Ghazali, this act will undoubtedly damage the existing legal order. By talazzuz (arbitrarily), one can make one's shari'a based on the conjecture of one's intellect and feelings alone. Moreover, he concluded in a study that the basis of Istihsan, if it will be postulated, is not factual. Finally, if a proposition is used in the transition of law, according to Imam al-Ghazali, it is called qiyas, not Istihsan (Najihah & Jalil, 2022).

From the description above, some must be understood well, accompanied by common sense and strong arguments, considering the number of scholars who differ from each other in determining a legal proposition. So, the thing that must be understood in this formulation is the extent to which Imam Abu Haneefa and some scholars who agree with him, such as Imam Maliki and Imam Hambali and his follower scholars, make Istihsan one of the sunbath methods used, which we also know is a very fierce debate among helpful scholars about the istinbath method. Then, how is an implementation in the field of Islamic economics and finance?

Research Methods

To answer the problems in this article, researchers use a library research approach, which is research carried out by reviewing the literature, previous research, and other sources related to the problem being studied. Researchers will explore closely related literature on istihsan and its implementation in Islamic economics and finance.

Then, the data obtained in this study is primary data, which is data taken from a study using instruments. The data and analysis are presented by researchers based on a normative juridical framework, which refers to (Yani, n.d.).

Results and Discussion

Biography of Imam Abu Hanifa

Imam Abu Hanifah is the founder of Madzhab Hanafi; his name is Nu'man Ibn Tsabit Ibn Zauta, and he is further famous with the nickname Abu Hanifah. Beliau was

born in Kufah in 80 H/699 C.E. and died in 150H/767 C.E. He was a more dominant faqih in using ra'yu, or more inclined towards his ijtihad.

As a child, Abu Haneefa was fond of reading and memorising the Qur'an, although he traded in the market with his father (a prominent businessman as a silk seller). Abu Haneefa lived in two great reigns, namely the rule of the Umayyads and the Abbasids. He is the generation of Atba' At-Tabi'in. There is an opinion that Abu Haneefa belonged to the Tabi'in circle. He had met with the companions of Anas bin Malik and narrated a hadith from him, namely the hadith, which means, "Studying is fardhu for every Muslim."

Imam Abu Haneefa's famous disciples were Imam Abu Yusuf and Muhammad ibn al-Hasan al-Shaibani. Between these two disciples, he established laws and gave fatwas based on the procedures passed by Imam Abu Haneefah. Imam Abu Yusuf was the first to write books based on the Hanafi madhhab and disseminate them to various regions for study, including Usul Fiqh. Similarly, Muhammad ibn al-Hasan al-Shaibani took much knowledge from Abu Haneefa and disseminated Abu Haneefah's thoughts through his works. However, Abu Haneefa himself did not leave behind a work written directly.

Understanding Istinbath Law

The term istinbath law is a well-known term often encountered when someone studies jurisprudence as a discipline. Istinbath etymologically means "Discover; create." In terminology, it can be interpreted as determining the law taken by the mujtahid through ijtihad. The word law etymologically means "Verdict; statutes". In the Indonesian dictionary, the word Law is defined as "A rule; norm; provisions." Like the phrase "istanbatha al-biker" means "he releases his water," or "istanbatha al-Shaik" means "explains something clear after it is hidden." While in terminology, what is meant by law here is "Rules and regulations relating to life-based on Islamic Shari'a". According to Atabik Ali and A. Zuhdi Muhdlor, in the contemporary Indonesian Arabic dictionary, what istinbath is the excavation or legal expulsion from the source. From the above definition, it can be understood that Steinbach's essence is an effort to give birth to legal provisions from their sources, both contained in the Qur'an and Sunnah.

There are two ways to implement legal Steinbach, namely:

طرق اللفظية, i.e., the way of legal istinbath based on the "message" contained in the Nash. This method belongs to the legal istinbath based on Nash.

طرق المعنوية, i.e., the way of legal istinbath based on the "impression" contained in the nash, such a way belongs to the legal istinbath outside the nash.

However, there is a difference between the two. Namely, ijtihad has a broader scope than sunbath. Ijtihad covers the activities of istinbath law and that (application) of law. At the same time, Steinbach does not reach ijtihad activities related to that (application) of law. Thus, the sunbath is part of ijtihad activities.

Therefore, we can understand together that legal Islam means the process of legal discovery carried out by jihadists through ijtihad. Technically, the author uses the term "istinbath method," which means a form of effort to find a way for scholars to carry out the ijtihad process to draw conclusions based on legal conclusions. In Islamic law, the fundamental difference regarding due process is the origin of law and lawsuits. In this

case, the source refers to the main foundation of a primitive nature, which gave birth to the law itself—for example, the Qur'an and Sunnah. At the same time, the legal proposition, in this case, means the ways taken through *ijtihad* to find Islamic law, such as taking it using *istihsan*, *istishab*, *qiyas*, and so on.

Imam Abu Hanifa

The acts of *ijtihad* used by Imam Abu Haneefa include the Quran, Sunnah, fatwas known as *Ijma'ash-Shahabi*, which are the consensus of trusted companions, and careful selection of legal cases with various fatwas provided by the companions. Imam Abu Haneefa (Imam Abu Haneefah) did not establish a law separately and alone but diligently adhered to the sources from which he sought guidance. Interestingly, the Imam of the methodology of the estimate of Hanafi law does not make the opinion of *tabi'in* scholars a reference because of the long period between Rosulullah and scholars of the *tabi'in* generation. He argued that his position was the same as that of *tabi'in* in terms of *ijtihad*. It can be concluded that the basics of Imam Abu Haneefa in *ijtihad* are:

1. Book of Allah (Qur'an Karim)

According to him, the Qur'an is the primary source of Sharia law that is used as a reference in determining the law because the Qur'an is the essential *kalamullah*, so it is placed in the first order.

2. The Sunnah of the Prophet of Allah, who has been famous / *mutawatir*.

Al-Sunnah is the second reference after the Qur'an because this is explanatory in the interpretation of the verses of the Qur'an so that Imam Hanafi classifies *hadith* in two categories, namely *mutawatir* and *ahad hadith*. Samsul Bahri, quoted by Habba Zuhaida, stated that the *mutawatir hadith* is a *sunnah* repeated by many companions, and it is impossible to agree to lie. At the same time, the *sunna/hadith ahad sunnah* is practised by only a few people and does not reach the degree of *mutawatir*.

3. The opinion of the companions of the prophet.

The Companions' words occupy a strong position in the view of Imam Hanafi. According to him, they are the ones who bring the message of the Messenger and God correctly and full of the nature of piety towards Allah SWT because they learned direct contact with the Prophet SAW.

4. Al-Qiyas

Imam Hanafi is known for using rationality (*ra'yi*) in his method of fatwa-making. In addition, Abu Haneefa also used *Kias* as a precedent. However, sometimes, he did not kick it for some reason but only urged Abu Haneefa to adhere to the general principle called *istihsan* and the summary of other imams.

Imam Hanafi used *qiyas* when he was found explicitly in the study of the ruling with the questions he faced in the Qur'an and Sunnah. He synergised the questions he faced by linking *furu'* with *axial (nash)* in the ask ill at the ruling.

5. Istihsan

Al-Ihsan etymologically comes from the word *hasana-yahsunu-hasanan* حسنا — *يحسن* *يحسن* meaning good as opposed to *القبح* (bad). Then there are some additions of letters to become *istahsana* استحسن, meaning to consider good towards something. However, it

is something that others think is not good. As for istihsan in terminology, the scholars are pretty diverse. Based on legal principles, Imam Hanafi established Istihsan as sunbath, a method of legal interpretation related to the word of Allah Almighty in the Qur'an, namely:

الَّذِينَ يَسْتَمِعُونَ الْقَوْلَ فَيَتَّبِعُونَ أَحْسَنَهُ أُولَئِكَ الَّذِينَ هَدَاهُمُ اللَّهُ وَأُولَئِكَ هُمْ أُولُوا الْأَلْبَابِ

Means:

"The one who listens to the words follows what is best among them. They are the ones whom God has instructed, and they are the men who have a reason." (Q.S Az Zumar verse 18)

6. Ijma to ulama

Ijma' was a consensus with the Muslims after the death of the Messenger of Allah in determining the law by the law of sayara' referring to the Qur'an and Sunnah. In this case, Ijma' is divided into two categories: Ijma' Shariah (clear/unequivocal) and Ijma' suki (agreement expressed by some mujtahids while others are silent). Imam Hanafi uses Ijma' suki to argue for digging and establishing laws (istinbath hukum). In contrast, Imam Shafi'i does not use Ijma' suki because he states that the silence of the mujtahid does not signify study but could be a form of doubt before the decision of determining the law. Ijma' shariah is used as a blajjah for Imam Shafi'i. The basis of Ijma', which is used as an argument in determining a Sharia law, is:

يا أيها الذين آمنوا أطعوا الله و أطعوا الرسول و أولى العمر منكم

Means:

"O believers, obey Allah, his messenger, and ulil amri among you. An-Nisa: 59).

7. Al – Urf masyarakat muslim

Urf is something (habit) that has been running in society and repeated in its lifetime in the form of words, deeds, general and particular, right or wrong can also mean human habits that can be accepted by reason, and they constantly repeat it.

Dialektika Istinbath Hukum Imam Abu Hanifah

The difference in perspective among the usual leaders is mainly related to their level of understanding of the essence and implications of Istihsan, as illustrated below:

1. A proposition that compels or requires a mujtahid to accept it and is difficult to express its essence. However, if examined, then such a definition is not quite right because if the compulsion or necessity of a mujtahid means that a mujtahid has doubts about the legal status of a proposition, then it changes the legality of a mujtahid because Sharia law is determined not based on possibility or doubt. So, if at least the law is strong and is one of the postulates of share, then the problem is no longer controversial in its legality and acceptance.
2. Moving from applying one form of Qiyas to another, or takhsish of Qiyas with stronger postulates. The definition is not quite right because it does not include all forms of

Istihsan, namely Istihsan with Nash from the Qur'an, al-Hadith, ijma', Urf, or Mashlahah.

3. Move from breaking one problem to a disconnection method applied to another similar problem and move to another method because a condition requires it. If examined, this third definition also does not fully describe the nature of Istihsan. Moving from the general meaning to the meaning of takhsish and from manuka to Nasik is Istihsan. However, according to the Hanafiyah, this understanding is not considered the Istihsan category. In addition, with the formulation of this third definition, moving from Istihsan to other methods is considered Istihsan, which is not the case.
4. Prof. Dr. Mukhtar Yahya and Prof. Drs. Fatchurrahman presented a more precise and easier-to-understand definition. According to him, "Ihsan is to leave the real qiyas to carry out the unreal qiyas (obvious) or leave the ruling of kulli to carry out the ruling of ostinati (exception) because there is a daily which according to logic justifies it."
5. Ibn Arabi al-Maliki defines istihsan as "to abandon a proposition using the method of exclusion and rukhsah because there are contradictory things in the implementation of the postulate." Then Imam Al-Ghazali, in his book al-Musthasfâ vol. I, p. 137, says that istihsan are all things that the mujtahid considers suitable according to his reason. (Noorwahidah, 2016).
6. According to Al-Kurkhi Al-Hanafi, istihsan is "the legal decision of a mujtahid on a matter inversely proportional to the law of other similar problems, weighed from a more substantial side that demands a change from the original law.
7. Abdul Wahab Khalaf argued that istihsan is: "the transfer of mujtahid from clear qiyas rules to vague (hidden) qiyas determinations, or from fully (general) provisions to specific legal provisions, because in mujtahid pandanagan a stronger proposition (reason) that requires the transfer in question". Meanwhile, according to Imam Al-Bazdawi, as quoted by Abdul Karim Zaidan gives an understanding of istihsan: "istihsan is a move from supposedly using qiyas to another stronger qiyas provision by specialising in qiyas provisions using stronger propositions" (Nur'aini & Ngizzul, 2020).
8. From some opinions of scholars about an understanding of one of the methods of istinbath law of Imam Abu Haneefah, namely istihsan, then here we can decide on a more specific law which at first the law was general because of the existence of an ilat or a slight deficiency that was considered more potent than other postulates.

After seeing the many differences between the scholars above regarding the definition of istihsan, I see that some of these understandings have meanings that are similar in their application. So, in this case, if we review further the understanding of istihsan put forward by Imam Abu Haneefa and Imam Shafi'i and his follower scholars are not out of the existing legal understanding because, indeed, several things can strengthen other postulates or what we know with the term takes as we know this is found in the nash both in the Qur'an and Al-Hadith.

In some of the information described above, we see Imam Shafi'i and other follower imams interpreting the existence of istihsan as a postulate of Sharia law, but in this case,

he does not lead to the essence of istihsan itself; we realise that Imam Shafi'i rejects the background In of the phenomenon that occurred at that time where many of the Muslims quickly punished a sharia law by not see one condition and circumstance. Therefore, many people find it easy to establish a law of Islam without studying one of its laws. We also know that one thing we consider good according to humans is not necessarily good according to Allah's sight, which has been decreed by the Prophet Muhammad (PBUH).

One of the most important things is that if one uses legal formulation using the Istihsan approach, it is essential to understand the essence of Istihsan. As a result, there is no basis to criticise Istihsan practitioners (in the sense mentioned above) as unreasonable factions in enacting laws or claiming to be heretics.

Its Implementation in the Field of Islamic Economics and Finance

It is well known that the purpose of implementing sharia is to realise *maslahah* and reject damage, both in the world and hereafter. This means that every aspect of Islamic teachings must be aimed at realising the benefit of the Ummah, including the economic field. Therefore, the Islamic economy must play a role in solving the current economic problems. The logical consequence is that creating a Sharia economic building cannot be separated from the theory of goodness and *maslahah*, which is the essence of the istihsan method.

This effort is a step to internalise Islamic economic values in the nation's economy. The cultivation of Islamic economic values will influence the behaviour of economic agents. For example, when a person knows that honesty has implications for the values of worship of Allah, including behaviour contrary to sharia, such as betrayal, corruption, and reducing the dose and scale. The internalisation of Sharia values in the Sharia economy in Indonesia is an effort to develop the nation's character and science, especially since the majority of Indonesians embrace Islam. It aims to develop the potential of Muslims by bringing the basic principles of Islamic economics.

Akad Syirkah Mufawadhah

Shirkah, according to the language, means *al-ikhtilath*, which means campus ratio mixing. The meaning of mixing in this context is when a person combines their belongings with the belongings of others in such a way that it becomes challenging to distinguish between them. According to the definition of sharia, shirkah is a transaction between two or more people who agree to carry out a financial business to seek profit (Hanafi, 2020). shirkah *al-mufâwadhah* because of the similarities in capital, profit, property management, and so on (Adam, 2021).

In this contract, the scholars of fiqh differed in their legal determinations. Hanafi scholars found that the contract of shirkah *al-mufâwadhah* was permissible based on equality in capital, profit, work, loss, and religion. While Shafi'iyah and Hanablah scholars argue that the law is invalid (void), the scholars of the Maliki school expressly allow it. To be clear, equality is not mandatory, as proposed by the Hanafi scholars. However, according to Maliki scholars, the validity of shirkah *al-mufawadhah* does not carry the same weight as that of Hanafi scholars. They made this agreement universally

applicable, allowing all union members to manage capital without requiring input from their allies.

In Kitab al-Hidayah, as quoted by al-Bugha, an account of the debate among Hanafi scholars who approved shirkah al-mufawadhah is described below.

"The basis for the argument of the ability of the contract of shirkah al-mufawadhah is based on istihsan. In the book al-Hidayah it is mentioned that this shirkah is permissible according to our view (the Hanafi school) based on istihsan".

Akad Sell and Purchase Istishna'

Istishna is one example of indirect buying and selling or through sanitization. Istishna' comes from the word صنع (ṣana'a), which means to make. According to istishna terminology, it is an agreement between the seller and the buyer to make an item according to the buyer's criteria, with the material all handed over to the seller. While in terms of the fukaha, the definition of istishna' is that "Akad asks someone to make a certain item in a certain form, or can be interpreted as a contract made by someone to make a certain item in dependents". (Wahbah al-Zuhaili, 2012)

Hanafi scholars argue that if it is based on qiyas and general rules, then the contract of istishna' should not be carried out because this contract contains the sale and purchase of goods that do not exist (bai' ma'dum), such as the contract of greetings. The buying and selling of goods that do not exist is not permissible under the prohibition of the Prophet (peace be upon him) to sell according to what no one has. Therefore, this contract cannot be said to be buying and selling because it is a sale and purchase of goods that do not exist (Adam, 2021).

For Hanafi scholars, the Krishna contract can be made based on the istihsan proposition shown by the habit of the community making this contract all the time without anyone renegeing on it so that it becomes a consensus/ijma without anyone rejecting it. The concept of such a proposition is included in the meaning of the hadith, "My people will not agree in error", and the hadith ", What is considered good by Muslims is good according to Allah". (Wahbah al-Zuhaili, 2012)

Credit Sale and Purchase Card

Credit buying and selling, or Al-Bai bi Tsaman Al-Ajal, is a buying and selling transaction through debt. The seller delivers the goods he sells to the buyer at a mutually agreed price, but the payment is deferred until a predetermined period. (Muhajirin, 2022) The definition of credit in normative law, contained in Banking Law No. 10 of 1998, is the provision of money or bills that can be likened to it based on an agreement or loan agreement between a bank and another party that requires the borrower to pay off its debt after a certain period with interest. Credit/instalment/instalment / non-cash sale is a sale and purchase transaction where the goods are received at the time of the transaction with non-cash payments at a more expensive price than the cash price. The buyer pays off his obligations in certain instalments within a certain period (Muqorobin & Fahmi, 2020).

In this regard, jurisprudence scholars expressed different opinions regarding the legal aspects of buying and selling contracts through credit transactions. The underlying cause of disagreement among scholars stems from the price increase observed due to

payment delays, regardless of whether one falls within a prohibition mentioned in the hadith of the Prophet Muhammad (PBUH), which states: from Abu Hurairah Radiyallahuan the Prophet (peace be upon him) said, that he forbade two buying and selling transactions in one buying and selling transaction (HR. et al. and others).

One of the legal sources that states the permissibility of buying and selling contracts on credit is Urf. Tradition (Urf) imposes that the cash price is higher in value than the credit price. As long as the beginning of the contract does not mention two prices, the contract is halal. (Nawawi, Classical and Contemporary Muamalah Fiqh 2017, 106-107). Then another source of law is Ijma', which agrees on the permissibility or non-discovery of a related mushroom in the transaction of buying and selling on credit; we also know the Muslim community is accustomed to carrying out such activities in this way.

Conclusion

From some of the discussions that have been described above and the results of the analysis using a library research approach, it can be concluded that Istihsan is used as an istinbath method by Imam Abu Haneefa and other scholars have a strong foundation both from the Qur'an, Al-Hadith and the views of several other scholars. Thus, the existence of an istihsan can be a postulate of shari'a, although Imam Shafi'i, in his understanding of istihsan, categorically rejects it as a postulate of shari'a. However, in some reality, we can see that Imam Shafi'i used it, although it does not mention it as istihsan. It is a postulate in be ijtehad.

There are many differences regarding one stipulation of the law of Istinbat, especially on Istihsan. So, it causes many different views about the meaning of istihsan itself, and this causes many legal differences that will result from the method. Some implementations of the Istihsan method in Islamic economics and finance are commonly found in the community in the contract of Shirkah Mufawadhah, Buying and Selling Istishna' and buying and selling credit. While preparing this study, the researcher only took a few dialectics of the law of the famous Imam Abu Haneefah. Therefore, researchers suggest re-evaluating the dialectic of Imam Abu Haneefah's legal instinct, especially on the istihsan method, to get effective results.

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