Works on public finance are among the earliest books produced in Islamic civilization. Foremost among them is Abū 'Ubayd’s *Kitāb al-Amwāl,* the first book in Islam to bear that title. From a historical point of view, this work is particularly significant, for after Abū 'Ubayd, many scholars who wrote on the same subject used the same title for their works. Before Abū 'Ubayd’s work, the earlier scholars used to call their works on public finance “Kitāb al-Kharāj.” The contents of works following the two genres are not really similar: *Kitāb al-Amwāl* of Abū 'Ubayd is more extensive than its forerunners, especially with regard to the discussion on zakāt. The extensive space devoted to the discussion of zakāt in *Kitāb al-Amwāl* compared to that in *Kitāb al-Kharāj* may justify our distinction between the two genres of

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2 Various books bearing the title of “*amwāl*” which appeared after his work are identified here: *Kitāb al-Amwāl* by Ibn Zanjawayh (d. 251/865); *Kitāb al-Amwāl wa al-Maghāzī* by Ismā'īl b. Ishāq al-Qādī (d. 282/895); *Ikhtisār Kitāb al-Amwāl lī Abī 'Ubayd* by Abū Marwān al-Qurṭubī (d. 303/914); *Kitāb al-Amwāl* by Abū Bakr al-Khallāl al-Hanbāli (d. 311/923); *Kitāb al-Amwāl* by Abū Ja’far al-Dāwūdī (d. 402/1011); *Al-Amwāl al-Mushtaarakah* by Ibn Taymiyyah (d. 728/1327); and *Risālah fi al-Amwāl* by an anonymous author. See al-Tabataba’ī, *Kharāj in Islamic Law* (London: Anchor Press Ltd, 1983), 73–74. Al-Kattāni also mentions the name of Abū al-Shaykh al-Ḥāyyānī (d. 369/979) among the authors of *Kitāb al-Amwāl.* See Muḥammad b. Ja’far al-Kattāni, *al-Risālah al-Mustaṭrafah,* ed. Muḥammad al-Muntašir (İstanbul: Kahraman Yayınları, 1986), 38, 47. *Kitāb al-Amwāl* by Ibn Zanjawayh and by al-Dāwūdī have been published. The latter has also been translated into English. See Abū Ja’far al-Dawrī, *Kitāb al-Amwāl,* trans. Abū Muḥsin Muḥammad Sherfuddin (New Delhi: Kitab Bhavan, 1999).
literature. This is strengthened by the classification adopted by Sabri Orman where al-Kharāj literature is distinguished from al-Amwāl literature. Comparing the two bodies of literature, he says:

The thematic identity of the two bodies of literature in turn means that the latter could very well be classified with the first. However, we prefer to take them up separately because after all they carry different names...³

Apart from the difference in names, we notice that there are some more interesting dimensions associated with the author’s background as well as the content of the book. Given the fact that Abū ‘Ubayd was one of the foremost experts of the Arabic language of his time, referred to by all his contemporaries whenever they encountered difficult Arabic words (gharib al-ḥadīth), we cannot assume that he chose the title “Amwāl” arbitrarily. As a lexicographer who undoubtedly knew the semantic difference between “amwāl” and “kharāj”, his choice of Kitāb al-Amwāl instead of Kitāb al-Kharāj for the title of his book could not have been simply for rhetorical purposes.

Hence, he must have had good reasons for choosing the word “Amwāl.” First of all, the title Kitāb al-Amwāl was apparently inspired by Kitāb Amwāl al-Nabi, the work of al-Madāʿīnī,⁴ Abū ‘Ubayd’s contemporary. This is supported by the


⁴ Ibn al-Nadim in his al-Fihrist mentions a certain “Kitāb Amwāl al-Nabi” by al-Madāʿīnī (d. 215/830). This, however, does not override the significance of Abū ‘Ubayd’s book being the first one bearing the title al-Amwāl, since Abū ‘Ubayd’s book still exists while that of al-Madāʿīnī is lost. Al-Madāʿīnī is ‘Ali b. Muḥammad b. ‘Abdullāh b. Abī Sayf. He is among the early Muslim historians who produced a lot of works. Al-Baghdādī (d. 463/1070),