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#### IBN Khaldun's Legacy and Views

Kadirov Davronbek Hoshimovich Bukhara State University

**Abstract:** The article discusses the scientific heritage and views of the medieval philosopher and thinker, statesman Ibn Khaldun.

Key words: philosophy, heritage, vision, thinking, economics, state, government, taxation.

The great philosopher and thinker of the Muslim world, sociologist and economist Abu Zayd Abdurrahman ibn Muhammad ibn Khaldun al-Hadrami al-Ishbili was born in 1332 in the West, in Tunis. His parents were originally Spanish Hispanic Muslims. As a young man, he studied subjects such as the Qur'an, hadith, law, and linguistics, and served in the palace of Abu Inan, Sultan of Marini in Fes. The palace conspiracies forced Ibn Khaldun to leave for Spain in 1362. There the scholar writes a pamphlet and a collection of poems on logic. However, on behalf of the Emir of Granada, he will hold peace talks with Pedro Castillo. During that time, he became a skilled and experienced diplomat.

Later, Ibn Khaldun began working as a secretary to the sultans of Tunisia and Fes. He moved to Cairo in 1382 and served as the supreme Sharia judge in the Maliki sect. Because of the honesty of the thinker, his enemies will increase, so he will be fired several times. But he will be reinstated. When Amir Temur invaded Syria in 1400, which belonged to the Egyptian sultan Faraj an-Nasir, Ibn Khaldun, according to Ibn Arabshah, met Timur and won his respect with his intelligence. Ibn Khaldun, who had served as ambassador, returned to Cairo and continued his work as a judge.

Ibn Khaldun's works on economics are still relevant today. Ibn Khaldun, in his Muqaddima (Introduction to History), analyzes the causes of the rise and fall of countries and peoples. It focuses on reducing government spending on mercenaries, opposing taxes that hinder trade and production. Ibn Khaldun argues that the bureaucratic system cannot effectively manage business activities due to negative motivation and poor preparation. According to him, in countries where the state is involved in trade and production, there is an economic downturn and costs. Ibn Khaldun considered these and other economic principles as a necessary condition for building a developed society. The scientist has discovered many fundamental concepts of economics. He spoke before Adam Smith about the need for a division of labor. The scientist had discovered the labor theory of value before David Ricardo and had shown the role of the state in stabilizing the economy before John Keynes.

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Ibn Khaldun was the first Muslim economist to systematize the functions of the economy, emphasizing the importance of the technical base, and the importance of specializing production and foreign trade for profit. He analyzed the role of the state and its stabilization policy as a means of production and employment. He was interested in the issues of optimal taxation, reduction of public services, benefits and financial incentives. His research interests include organizational structure, economic results, regulatory framework, value theory, production economics and other issues.

Ibn Khaldun was the first scholar to introduce the concept of economic overhead. He proposes a biological theory of the rise and fall of nations. The thinker's consistent general economic theory determined his attitude to history. Until Ibn Khaldun, there was no scholar who could create such a coherent theory of general economics that would explain and predict the rise and fall of civilizations, countries, and empires. His teachings allow us to predict how long a particular state will live, as well as to explain empirically and theoretically the consequences of public policy in the field of production and trade.

According to Ibn Khaldun, the role of the state is to protect law and order, to promote economic activity, as well as to protect property rights, trade routes, peace and stability. Optimal and minimum taxation, which does not hinder production and trade, in improving economic activity, has a special place in his views. Excessive taxation of economic expenditures, an increase in bureaucracy and the size of the army lead to a weakening of trade and production. As a result, economic costs are reduced. According to Ibn Khaldun, "the growth of absolute power in the state leads to economic prosperity and, consequently, to the decline of the state and the city." The decline in total government revenue will require new measures to increase that revenue, including in-kind taxes, excise taxes, foreclosures, as well as direct government intervention in economic activity.

Ibn Khaldun believed that the state should be engaged in the organization of social work, that is, the organization of public services in order to create new jobs, build roads, and take measures to stimulate trade and production. Government intervention in commerce leads to an increase and proliferation of bureaucratic systems and mercenaries. As a result, entrepreneurs are unable to trade properly and do not benefit from their businesses. As a result of the economic downturn, the population of cities and industrial centers is moving to other places for yaoao. This leads to a decrease in demand for goods and aggravates the situation. According to Ibn Khaldun, the best state is the one with the least bureaucracy. Low armies and low taxes are the key to the country's development, creating the conditions for law and order.

According to the thinker, the division of labor leads to prosperity and an increase in output. On labor activity and mass production, he writes: "Every type of occupation needs a worker, especially skilled workers. The more colorful the stages of production in this or that profession, the more people are involved in it. At the same

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time, each working group is engaged in its own work. Gradually, different types of labor appear in the craft. those who engage in this work will have more experience. Time and constant repetition of the same actions create the basis for the strengthening and creation of crafts.

Ibn Khaldun considered it important to study and improve professional skills in practice. He described the division of labor, noting that the task of entrepreneurs is to ensure the interaction of factors of production in accordance with the laws of the market. His views were later shared by European thinkers — J. Viko, T. Gobbs, N. Machiavelli, Sh. L. Montesquieu, A. Developed by Smith.

In conclusion, the study and research of Ibn Khaldun's views is still relevant today.

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