Efficacy of The Naturally Unbiased Numeral (ン) For The Documentation Of Debt Deals

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Abstract.

The paper, 'Efficacy of the Naturally Unbiased Numeral (\mathcal{L}) for theDocumentation of Debt Deals' isan Islamic Economic Paper, writtenin compliance with the Qur'anic verse that recommends good deed (Q 18: 110) and the statement: "Allaah is the Best Judge and Swiftest in Reckoning" (Q 6: 62); to search for the shortest method of documenting debt deals (DDD) that is recommended by Allaah (SWT) in the Qur'an (Q 2: 282). It reviewed two previous studies on the first Arabic Letter, Nuun (\mathcal{L}) in the Chapter of Pen (Q 68: 1) and employs Description Method to analyze it to discover: ', I, /, _,\, L, 7, V, \mathcal{L} , and c; as numeral one, two, three, four, five, six, seven, eight, nine and ten; respectively. Because every goal or intention leads to the writing of a dot and any dot written inside a dot produces a numeral zero, the paper uses zero (0) to represent the next tenth and other multiples of ten. Arabic Letter Nuun (\mathcal{L}) is, therefore, the naturally unbiased numeral and recommended for DDD to avoid curse of Allaah (SWT) on those hiding religious knowledge (Q 2: 159) except they repent (Q 2: 160); and to know its strengths and weaknesses for further studies.

Keywords: Corona, Description Method, Goal, Natural, and Unbiased.

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I. Introduction

The Longest verse in the Largest Chapter of the Most Read Book (Q 2: 282) encourages documentation of debt deals which must be witnessed but does not specify any specific and/or compulsory method of documenting debt deals (DDD). Thus, due to fact that Allaah (SWT) wants ease for us (Q 2: 175) researchers have the right to search for the easiest, least cost, most acceptable and sustainable way of DDD. However, Islam permits the avoidance of DDD when one is on a journey and could not find a scribe (Q 2: 283). Allaah (SWT) also says whosoever honors his symbols would be equated with having good deed with His Lord (Q 22: 31 & 22: 33). Thus, the need to find the Arabic Letter that was the Most Sacred arose cannot be overemphasized. These were the reasons for finding the Arabic Letter *Nuun* and the fact that Allaah (SWT) swore with it validates it.

For manual method of documentation continues despite the invention of computer machines whose usage is always hampered by irregular electric power supply in the developing nations, this study is hinged on the belief that Qur'an is honorable in recitation (Q 56: 77); guided and with Allaah (SWT) in the heaven (Q 56: 78); none can touch it, the Qur'an, except the purified or Angels (Q 56: 79) and is revealed by Allaah (SWT) (Q 55: 80). In it is a lot of blessing to you but you deny it (Q 55: 91). Among the blessings is the First Arabic Letter, *Nuun* (\mathcal{Q}), in Qur'an 68 used for the discovery of two new numeral systems by Abdul-Yakeen (2017) and Abdulyakeen (2019). It is also believed that, after the numeral systems mentioned above, it would be good, if a new set of Alphabets can be discovered from *Nuun* (\mathcal{Q}) to be the least cost lettering system.

It is accepted that Allaah (SWT) teaches Qur'an (Q 55: 2) and that "...reminder benefits the believers (Q 51: 55). Allaah (SWT) has put forward all kinds of example in the Qur'an for mankind but man is more quarrelsome than anything (Q 18: 54). This Verse, (Q 18: 54), is revealed with regards to been grateful to Allaah (SWT) in term of night prayers and it also shows that many examples given in the Qur'an in abbreviations ($\bigcup U$ $(\bigcup U)$) and many others) as the messages of Allaah (SWT) which are recited to you in truth (Q 3: 108) and usage of other few letters to represent words in some sentences that are not yet researched upon, understood and employed for human consumption. Letter *Nuun* (\bigcup) belongs to these abbreviations. Thus, researches are needed to find out how to make optimum utilization of *Nuun* among other *Aayaats* (Signs) of Allaah (SWT) for Allaah (SWT) guides whom he wills to straight path (Q 10: 25) and He (SWT) has put forward all kinds of examples in the Qur'an. The Verse, Q 18: 54, is also intimating the researchers that some people may still not accept any new discovery made from Qur'an for only Allaah (SWT) has the hidden knowledge of Everything, not unaware of all desires (Q 11: 123) and sent His Messenger (SAAWS) to convey His plain message, Qur'an (Q 36: 17)

It is agreed that the words of Allaah (SWT) have been fulfilled in truth and justice and none can change it (Q 6: 115), there is *Hikmat Baaligah*, Perfect wisdom, in the Words of Allaah, SWT (Q 54: 5), human

beings shall continue to think on the creations (like Arabic Letter *Nuun*) of Allaah (SWT), beliefs that Qur'an is honorable in recitation (Q 55: 77), is guided with Allaah (SWT) in the heaven (Q 55: 78) none can touch the Qur'an except the purified or Angels (Q 55: 79) and revealed by Allaah (SWT) (Q 55: 80) who permits man to ask questions from those who remember if they, man, do not know (Q 16: 43). The study also wants to answer the question "Is there anybody that is better than Allaah (SWT) in saying the truth"? as in the Qur'an (Q 4: 87) and who is faster than Allaah (SWT) in reckoning (Q 2: 22; 3: Q 19 & 199; Q 5: 4; Q 13: 41; Q 14: 51; Q 24: 39; and Q 40: 17) in a naturally acceptable and unbiased manner in the universe.

The Arabic words frequently used in the paper and their meanings are: *Allaah*; *Hadith*; *Mithqaala dharatin* and *Rasuulullaah* which means Almighty God; Statement of Messenger of Allaah (SWT), an action that is equated to the weight of an atom, and Messenger of Allaah (SWT); respectively. In addition, 'NUN' connotes 'Naturally Unbiased Numeral'; 'Q' is 'Qur'an' while 'SAAWS' connotes an acronym of the Arabic Statement, '*Sal-Allaahu alaehi was-salaam*' which means 'Peace and blessing of Allaah be on him (Prophet Muhammad)'; and 'SWT' represents an acronym of Arabic words, '*SubuhanahuwaTahaala*' which implies Glory be to Him (Allaah), the Highest.

II. Literature Review

2.1 Review of Notable Concepts employed by the Study

Allaah (SWT) says He would not reduce the reward of deeds of good doers (Q 18: 30). There is always, at least, a vital, inevitable and decider dot on each and every pages of deeds of all men, for Allaah (SWT) says "*Waadaenanhun najdaenin*" which means Allaah (SWT) has shown human beings two ways (Q 90: 8). This means that two options (Islam versus *Kufru* which implies belief in Him versus disbelief in Him is given as options to everyman at each and every point in time. That is to say, the Hobson's Choice in Keynes (1964) is not in compliance with the options given by Allaah (SWT) to all human beings.

Natural is an English word, that means "in accordance with the nature of, or circumstances surrounding, someone or something" according to Google, a (2019). Natural in this study is agreed to mean something that is naturally applicable to everything (human, material and other animals). Universal is an English word that implies "one" so this word is all about "one for all and all for one." If it's universal, it applies to all cases, Google, b (2019). That is to say, for anything to be universal it has to be applicable to everyone and have the same kind effect on them all.

According to Google, c (2019), unbiased means that something is "showing no prejudice for or against something or something is impartial". Unbiased is usually used in statistics to show that the tests conducted do not favor one side than the other. Thus, unbiased can also mean something that has global or universal approach and effect on everything. Numerals, according to Google, d (2019) could be defined as a set of figures, symbols, or group of figures or symbols denoting some numbers. This implies that anything that is ticked, drawn, written and or sketched can be called a numeral and, as, ability of something to be used to represent numeral is known as numerability.

2.2 Religious Axioms of the Study

Allaah (SWT) ordained *Rasuululaah* (SAAWS) to remind men in case the reminder profits them (Q 87: 9). Thus, all men not Muslims alone need to read the Reminder, Qur'an, in order to be profited. Allaah (SWT) cursed those that are hiding religious knowledge (Q 2: 159) except they repent (Q 2: 160). Thus, if one knows anything [like UAN by Abdul-Yakeen (2017) and MUANS by the same author, Abdulyakeen (2019) from Islam, he should not hide it. Allaah (SWT) extols the *Saabiq* (First and foremost people in doing good deeds) (Q 57: 10). *Al jazzaul ihsaan ilal ihsaan* (Is there any reward for good other than good?) [Q 55: 60], in order to reward good with good, anything that comes first must be a dot and could be termed Number One and/or Numeral One.

Nuun is an Arabic Alphabet (ω) which always pluralize the meaning of words. That is to say, if *Nuun* ends any word that is individualistic it turns it to a composite one. In the same Vein, Alif (1) as an Arabic Alphabet which if ends a word in Arabic it makes it dual. In other words, the moment an *Alif* ends an individualistic word it makes it to dualize its components.

Based on the statement of Allaah (SWT)"... seek refuge from the evil of that which is created ..." (Q 113: 2), it anything that is created (even if it is as small as a dot or an atom) it can have effects (both positive and negative) or others. With this analogy, that which is created is effective and can be read or called something. With reference to some of the Verses of the Qur'an (Q 101: 6-10) talking about the heavy and weights of deeds one can also infer that all deeds must be acknowledged regardless of how big or small. Meanwhile, a day will come when Everybody would be shown his deeds (Q 99: 6, and others). It is very certain that deeds do start from the smallest, *Mithqaala dharatin*(Q 99: 7-8) or light or lowest scale, *khaffat* (Q 101: 8) and shall not be termed zero for it is more than zero but shall be given a Value more than zero in order to avoid negligence and/or deliberate omission which could be termed cheating.

Every man's honor can be reduced to the lowest of the low (Q 95: 5). If this happens we cannot call that man to be a zero man but a man. That is to say that "*Asfalah saafiliina*" cannot be called zero rather is shall be branded a numeral number that is not zero no matter how close to zero but one. Allaah (SWT) uses some letters and/or words that can be termed as abbreviations and/or acronyms in the Qur'an with the assurance that they have meanings. Among them are: *Alif, Lam, Mim, Ta Ha, Ya Sin, Qaf* and *Nuun*. That is to say Everything written has meaning. Islam permits those who do not know to ask those who remember (Q 16: 43). The statement of Allaah (SWT) that, Qur'an, is part of the truth, *haqqi*, from your Lord, belief him (Q 4: 170) and that only one Arabic Letter *Nuun* is written separately in the Qur'an to start a Verse show that that Letter, *Nuun*, is also one of the truths said by Him (SWT).

On the top of the *Nuun* is a dot that happens to be what this study uses as *Mithqaala dharatin* and *Nuun* is one of the signs that Allaah (SWT) gives mankind for the name of Allaah (SWT) comes topmost of Everything (Q 87: 1). He, Allaah (SWT) knows that which is apparent and what is hidden (Q 87: 7). That is to say that Allaah (SWT) alone knows what He meant by the meaning of the First Arabic letter in the Chapter of Pen (Q 68: 1). He promises His Messenger, *Rasuulullaah*, (SAAWS) to make easy for him the easy way (Q 87: 8). Thus, the easiness in documentation of financial transactions discovered by Abdul-Yakeen (2017) and Abdulyakeen (2019) are parts of the easiness promised *Rasuulullah*, SAAWS, but the researcher believed that further studies shall be conducted on the words of Allaah (SWT) in order to discover more easy ways of living in compliance with what Allaah (SWT) dictates.

2.3 Review of Empirical Studies that lead to the Research Gap

The intention of human beings forms, at least, a 'dot' or 'point' or 'goal' or 'ball' is the first thing that is written by everyone as a means of documentation everywhere in the world. It has been called and/or used by Every human being in so many ways. Among them are: in the Arabic numeral, the 'dot' is regarded as zero. In the writing of Essays in English, 'dot' is regarded as the full-stop which indicates that a sentence is completed. In the Quantitative World of Arithmetic, Econometrics, Economics, Mathematics and Statistics; the 'dot' is used as either a means of decimating numbers and as a means of multiplying numbers. However, In the Tally Marks and Roman Numerals there is no meaning given to 'dot' but the writing of their numerals must start with a dot the elongation of which makes it numeral one. There is also an adage in English that says "The man who moved the mountain began by carrying the smallest stone". The smallest stone in that adage could be equated to the dot that starts Everything or the dot on the Arabic Letter *Nuun*.

Allaah (SWT) says He wishes to lighten burden of man and man was created weak (Q 4: 28) as such the existence of a simple dot of something like Corona on a man can lead to the end of this world and vice versa. Corona is said to mean "a rarefied gaseous envelope of the sun and other stars. The sun's corona is normally Visible only during a total solar eclipse, when it is seen as an irregularly shaped pearly glow surrounding the darkened disc of the moon" in astronomy and in anatomy it is a part of the body like a crown (Google, e 2020). Marrying the definitions of Corona from the two fields of study would give its definition as a rarely seen something likened to a crown. Thus, to be precise, corona is like a dot and only its virus is the one that lead to the current pandemic. This shows how powerful a dot can be and is vindicating Allaah (SWT) for searing by it in the Qur'an.

Abdul-Yakeen (2017) was the first empirical paper, seen by this study, that thought of discovering new set of numerals from the first letter of the first Verse of the Chapter of Pen (Q 68: 1). The paper was written on the presumption that the dot on the Arabic Letter *Nuun* was zero, discovered some numerals and agreed that the usage of those numerals might contradict the ways scholars had been using them before but suggested alternatives to them, and thereby recommended further studies on them in order to solve the problems exposed. This was a welcome development in academic world.

Abdulyakeen (2019) attempted to correct the inadequacies noted by Abdul-Yakeen (2017) by inventing a "More Universally Acceptable Numeral System" coded as "MUANS". The study of Abdulyakeen (2019) accepted that the 'dot' is numeral zero and was able to solve some of the problems identified by Abdul-Yakeen (2017). Due to the fact that further reading of the Qur'an, by some researchers may make some of them to sense that instead of saying that the 'dot' as zero, why not say, the zero is one. The above (assuming dot was zero) was the research gap the prompted this study.

III. Methodology

The study obtained secondary data. but instead of using Descriptive Model of Data Analysis, invents Description Method of Data Analysis and employed it to Analyze the Data obtained. By employing Description Model, this Paper invents and relies on the fact that, data must, first of all be described, based on its existence and/or presence, before analyzed based on its movement, and position from which a decision is arrived at. The data obtained for the Study is the First Arabic Letter, Nuun (\mathcal{Q}), that stands alone in the Chapter of Pen in the Qur'an (Q 68: 1). The Description Method of Data Analysis is derived from the thinking on the Verses of the

Qur'an one of which said that whosoever did good equal to the weight of an atom (*Mithqaala dharatin*) would see it (Q 99: 7) and whoever did any evil equaled to the weight of an atom (*Mithqaala dharatin*) would see it. Thus, it is decided that no action of man should be considered as zero, no matter how small or little it is.

Models of data analysis are the Descriptive and the inferential statistical models but NUN introduces *Description Model* of Data Analysis and is employed by the Paper to Analyze the Data obtained for the Study. By employing *Description Model*, the Paper discovers that data must, first of all be described based on existence before analyzed based on movement and frequency. As such, the dot on the Arabic Alphabet *Nuun* is assumed numeral one due to its existence. *Nuun* is part of the Good News brought by *Rasuulullaah* Muhammad (SAAWS) and it is also signifying that Allaah (SWT) is up to the task and All-Wise (Q 4: 165). It is part of the truth, *haqq*, from your Lord, belief him (Q 4: 170).

Due to the fact that Allaah (SWT) permits man to think about His creation the paper likens the *Mithqaala dharatin* that is mentioned twice in the Qur'an (Q 99: 7 & 8) to the dot on the Arabic Alphabet *Nuun* that starts the Chapter of the Qur'an titled as the Chapter of Pen. Thus, the dot (*Mithqaala dharatin*) on the Arabic Letter *Nuun* and the Complete Letter *Nuun* as the data obtained for the study. The dot was taken as numeral one due to its existence and the fact that it was and is the sign, letter, diagram and or numeral that starts all items that is documented Everywhere and also ends them, documents. However, the methodology adopted by this study is limited to actions that are lesser than*Mithqaala dharatin* that are Visible to Allaah (SWT) alone (Q 10: 61) for it is only He (SWT) who can bring forth the truth with His Words, Qur'an (Q 10: 82). Figure 1:

i

Arabic Letter Nuun, Khan (1996)

The *Description Approach* meant that the study described all parts of the Arabic Letter *Nuun* to form numerals. Dot was so important to the extent that one of the major condition of writing a good essay was the dotting of Letter "i' and crossing of letter "t". If it, dot, was written wrongly at any place (right, left, up or below) in relation to the other Letter it changes the meaning entirely. For example, if a dot was wrongly put on letter 'l' it turned it to 'I'. The example of this was plenty in Arabic Alphabets. This could be seen when one wrongly put a dot on *Alif*, it would become *Nuun* written at the beginning of a word. If one wrongly put a dot below *Alif* he would get *baa*. If the dots are three on *Alif* in a wrong manner it became Arabic Letter *tha*. *Nuun* was part of the Good News brought by *Rasuulullaah* Muhammad (SAAWS) and it was also signifying that Allaah (SWT) was All-Wise (Q 4: 165).

Writing of numerals under NUN do begin from the top-middle, fall down Vertically, horizontally and paralleled to the origin or move leftward as if one is writing the Arabic Letter *Nuun*. The dot can also move towards the right and still retain its numerical value for Allaah (SWT) says "*Waadaenanhun najdaenin*" which means that He, Allaah (SWT) gave two options (Islam versus *Kufru* or belief versus disbelief or point Versus pointless) to man out of which a man cannot take more than one option. Islam encourages man to make or do only one and good move or action if he wants to meet with his Lord (Q 18: 110). Thus, the moment a dot is made, a deal is done.

All of the interpretations of the Verses of the Qur'an made in this study are in compliance with the interpretations of the Qur'an made by Khan^[1].

4.1 Data Analysis

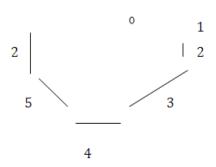
IV. Analysis, Results And Discussion

To comply with the qura'nic Verse on documentation of debt deals (Q 2: 282) this study saw a chapter named after the Pen, the Major Instrument of documentation, in the Divine Book revealed by Allaah (SWT), Qur'an. The Chapter on Pen, Chapter 68 of Qur'an, begins with letter *Nuun* and ends with it. The last Verse of the chapter of Pen says that it is for Everything and that is why the paper loves to discuss the Arabic Letter *Nuun* with reference to Everything that is natural, universal and unbiased. To cap it all, the writing of all letters and numbers; in addition to the drawing, sketching, pointing, picking, planting, plucking, placing and printing of Everything do begin with a dot and ends in it. Thus, the study obtained that Arabic Alphabet (ω) as its data for analysis.

The data obtained for the study, the Arabic Alphabet ($\dot{\omega}$) stands alone and starts the Chapter on Pen (Q 68: 1) in the Qur'an. It is analyzed with respect to the dot on it, its movement on the U-shaped curve and different shapes and sizes that are derivable from it. It was also likened it to a goal (a football kicked and enter into the net in a football match) to be called Numeral One. This kind of analysis is termed *DescriptionsMethod* of Data Analysis by this work. Thus, *DescriptionMethod* of Data Analysis is a situation where data is analyzed by describing its existence, movements, shapes and size(s) made of it.

The study accepts that the moment a dot exists in any space, page, place, area, time and event among others, such should be named Numeral One. This stand is based on some verses of the Qur'an. Among them are: Allaah (SWT) will not reduce the reward of any good doers (Q 18: 30); is the reward of good deed different

from good deeds (Q 55: 60); whosoever does good work as small as an atom (*Mithqaala dharatin*) shall see it (Q 99: 7), whosoever does good work as small as an atom (*Mithqaala dharatin*) shall see it (Q 99: 7) and those who do bad deed of an atom weight (*Mithqaala dharatin*) shall see it (Q 99: 8). Describing the parts of the Figure 1, $\dot{\omega}$ Arabic Letter Nuun ($\dot{\omega}$).



The sketch above represents the division of Arabic Letter *Nuun* ($\dot{\omega}$) into different parts that makes the first four numerals and this is what the study called *description method*. This is explained thus: The dot (`), for clarity purpose, is written as zero in the diagram above is representing Numeral One. Below it two dots joined together to make a vertical line (l) is termed Numeral Two. When the dots are two, to make a letter that rises as a diagonal line (/) Numeral Three is formed. When the dots are two, to make a horizontal line (.) that lies flat on the sea level is described as Numeral Four. That how the first four numerals are made from the Arabic Letter *Nuun* ($\dot{\omega}$), on individual basis.

Following the above description of numerals one to four is the falling diagonal line that gives Numeral Five (\). Addition of a Numeral Two (l) to another Numeral four (.) brings a L-shape figure(L) called Numeral Six. Addition of a Numeral Three (/) to a Numeral Four (.) provided Numeral Seven (7). Numeral Eight is the addition of Numeral Three (/) to Numeral Five (\) to make a 'V-like shape' (V) is Numeral Eight. Numeral eight can also be written as 'u' which is Numeral Six (L) plus Numeral Two (I). Thus, placing of a dot or Numeral One () to Numeral Eight (u) or (V) gives Numeral Nine (\mathcal{L}). Thus, Arabic Letter *Nuun* (\mathcal{L}) is made Numeral Nine. Therefore, **Arabic Letter** *Nuun* (\mathcal{L}) is the Naturally Unbiased Numeral (NUN).

In line with the way Numeral Eight was formed, Numeral Ten is the addition of Numeral Four (-) to Numeral Two (1) and to another Numeral Four (-), again. Thus, English Letter 'c' is Numeral Ten (c). The reverse of letter c (ɔ) can also be used as Numeral Ten. Thus, addition and/or joining of numerals to make others takes place in the first ten or unit numbers. However, after Numeral Nineteen the need to be indicating the next tenth numeral arose. In order to be able to indicate the Numeral Zero, the study is of the opinion that Numeral Ten (c) be closed up to form a complete circle. Thus, the Arabic Numeral Five (0) or English Letter Zero (o) becomes Numeral Zero under NUN.

4.2 Findings

The study finds that the Most Sacred of the Arabic Letters is the Arabic Letter *Nuun* (\mathcal{L}) and on it is a dot which lead to the First-Ten Numerals under NUN as: $, I, /, _, \downarrow, L, 7, v, \mathcal{L}$ and c; which stands for 1, 2, 3, 4, 5, 6, 7, 8, 9, and 10 respectively. In addition, the study empirically discovers the usage of a circle (0) to represent the position of Tenth Numeral.

The first twenty numerals under NUN are tabulated below:

Arabic		NUN	Arabic	NUN	
	Numeral		Numeral		
	1	•	11		
	2	Ι	12	1	
	3	/	13	./	
	4	_	14		
	5	\	15	.\	
	6	L	16	.L	
	7	7	17	.7	
	8	v	18	`v	
	9	ن	19	ن [.]	
	10	С	20	10	

Source: Author's Discovery, January, 2020.

It is also found that Allaah (SWT) repeats that He is the Swiftest in Reckoning or the Fastest in taking Account of deeds in nine of the verses of the Qur'an. They are (Q 2: 202), (Q 3: 19), (Q 3: 199), (Q 5: 4), (Q 6:

22), (Q 13: 41), (Q 14: 51), (Q 24: 39), and (Q 40: 17). The number of qur'anic Verses containing *Sariiul-Ihsaab* or *Asraul Aasibiina* are nine in number and this coincides with the number of numerals that can be found in an Arabic Letter *Nuun* (\mathcal{L}) to show that the Letter *Nuun* (\mathcal{L}) is worth swearing with as done in the Chapter of Pen in the Qur'an (Q 68: 1).

4.3 Discussion of Findings

They findings of the study are explained and discussed as follows:

i. The dot on the Arabic Letter $Nuun(\mathcal{A})$ is written as Numeral One (). Thus, under NUN, if a dot is written at the top central part of a cell it means Numeral One. Numeral One is different from decimal point which is a point written at the central or middle part of a cell or the confluence part of the equator, and full-stop which is the dot written at the south eastern part of the equator or immediately after the last letter that ends a sentence. That is to say, for a dot to be called Numeral One, it has to be written, preferably, where North is written in a cell that is divided into equators (North, East, West and South) which is the position of numeral 12 in an analogue clock.

ii. The dot on the Arabic Letter $Nuun(\mathcal{A})$ joined with another dot below to make a vertical line is Numeral Two (1). the writing of Numeral Two must start from Numeral One. Thus, Numeral Two must divide the cell or space provided for it into two equal parts of left and right. This is what would prevent writers from manipulating it into another numeral.

iii. The dot on the Arabic Letter $Nuun(\mathcal{L})$ joined with another dot below to make a diagonal line is Numeral Three (/). The writing of numeral three must begin from the North-East position and ends at South-West position to avoid any manipulation of it to mean another numeral.

iv. The dot on the Arabic Letter $Nuun(\hat{\boldsymbol{\omega}})$ joined with another dot beside it to make a horizontal line is Numeral Four (-). This numeral is also called Under-Score.

v. The dot on the Arabic Letter $Nuun(\mathcal{L})$ if made a rising horizontal line is Numeral Five (\).

vi. The addition of the Numeral Two (l) to the Numeral Four (-) in the findings made above gives Numeral Six (L).

vii. The addition of the Numeral Three (/) to the Numeral Four (-) in the findings made above gives Numeral Seven (7).

viii. The addition of the Numeral Five ($\langle \rangle$) to the Numeral Three (/) in the findings made above gives Numeral Eight (v).

ix. Putting a dot on Numeral Eight (\cup) of the finding gives Numeral Nine (\mathcal{L}). Thus, the Arabic Numeral Nuun (\mathcal{L}) later becomes the Numeral Nine, the last numeral in the writing of single digit numbers.

x. The addition of the Numeral Four (-) to the Numeral Two (I) and Numeral Four (-) in the findings made above gives Numeral Ten (c). Thus, an English letter 'c' is Numeral Ten.

xi. In order to indicate the tenth of the numerals, a circle (o) is expected to be written after a numeral to indicate the commencement of another tenth.

xii. Numerals under NUN are easily amenable to concuss another numeral.

xii. All parts of all numerals derived from the Arabic Letter Nuun are countable and/or enumerable. Thus, the numerability of NUN surpasses that of other numerals.

xiii. It is dot that starts Everything and has meaning as Numeral One unlike before when writing of a dot at beginning of write-up has no meaning but the dot at end of write-up means full stop.

xiv. The (\mathcal{L}) that is used, in this study, as a numeral that comprises of other numerals (more than two events) is also used as alphabets to change the consonants of many works to plural ones in Arabic parlance. Thus, it is not wrong to equate Nuun (\mathcal{L}) with Numeral Nine that comprises of all numerals before it.

xv. The Alif (l) that is representing dual in Arabic language is also discover as Numeral Two in this study. This is vindicating the author for recognizing Alif as Numeral Two.

Based on the statement of the findings of this study made above, the first hundred numerals under NUN are tabulated below:

Table 2: Table of Symbols representing the First-Hundred numerals under NUN

	Ι	/	-	\ L	7	V	ن C
	Ι	./	-	.\ .L	.7	.V	I0 . ن
l.	Ll	I/	Ľ	\ <i>l</i> IL	17	LV	0/ Lن
/.	/I	//	/_	∕\ /L	/7	/V	/u _0

	_·	_I	_/	_	_/	_L	_7	-V	ن_	\ 0
	.\	\ I	/\	\-	//	\L	\7	$\setminus V$	ن \	L 0
	L.	LI	L/	L_	$L \setminus$	LL	L7	LV	Ŀن	70
	. 7	7I	7/	_7-	7\	L 7	77	V7	ن 7	0v
	. U	Vl	V/	V-	$V \setminus$	VL	7V	VV	نV	0ن
Source: Author's D	ن. iscove	ان ery, Jan	uary, 20	ن. 20.	ان	Lن	7ن	Vن	ن ن	.00

The table above contains the first hundred numerals under NUN, starting from Numeral One in the cell of the first column in the first row and ending with the hundredth numeral in the last cell of the last column of last row. The Numeral Hundred is written as 00 where the dot written in superscript represents the numeral one and the two complete circles that look like zeroes that follow it to connote ten in three digits.

One of the implications of the above findings is that the first letter in the name of the creator of everything is *Alif* and the writing of the *Alif* must begin with a *Misqaala dharatin* (dot). Therefore, dot is disequated with Numeral Zero as in the Arabic Numeral System, Abdul-Yakeen (2017) and Abdulyakeen (2019) but changed to Numeral One. This is showing that, once a new and/or additional dot/point is made on/of anything it changes the previous meaning to a new/additional meaning.

Due to the fact that Numerals under NUN are not easily amenable to concussion to another numeral the readers need to be careful when accepting the reports brought via NUN.

The Innovation in NUN is that it presents, most likely, the best and least cost usages of the Arabic Letter *Nuun* in all fields of Research and Documentation for the entire World because dot that is considered as a point and/or zero, now becomes Numeral One and the initial Numeral Zero (0) is written to indicate the Tenth Numeral. Each and every numeral under NUN is sustainable because they are of least costs and maximum benefits when compared to every other numeral in the current world.

4.4 Likely Challenges of NUN and their Remedies

The major challenge of NUN is the problem of fraudulent people who may be changing the numerals initially written to mean one thing to another for some numerals under NUN can be elongated to mean another numeral. Thus, to start with, under NUN, any single dot that is not written at the position of North in the atlas or 12 in a clock is not numeral one or as in the position of the dot on Arabic Letter *Nuun* is not considered as Numeral One.

Some conservative scholars who are literate in one form and/or the other numeral system may not like to start learning new/other numeral methods. The solution to this is to teach them the NUN and explain its superiority to other to them.

Non-Muslims may not accept it because it originated from Islam. The solution to this is that it, NUN, shall be empirically explained to them only except they ask for the source. If they still reject it after the explanation the teacher shall avoid forcing it on them.

The manufacturers of electronic software and hardware who need to manufacture keyboards that would have NUN keys may not do it on time.

V. Conclusion And Recommendations

5.1 Conclusion

It is concluded that Allaah (SWT) is the Swiftest in taking Accounts as in Qur'an (Q 6: 62) because from only one Arabic Letter ' $\dot{\upsilon}$ ' that stands alone in the Qur'an (Q 68: 1) it discovered ten other explainable numerals. The appearance of *Sariiul-Ihsaab* or *Asraul Aasibiina* in nine places in the Qur'an coincided with the number of numerals discovered from Arabic Letter Nuun ' $\dot{\upsilon}$ '. *Nuun* is a complementary letter in both Alphabets and Numerals.

Related to this is the current pandemic caused by is an invisible dot called Corona virus with which the study confirms that nobody is better than Allaah (SWT) in saying the truth and that, naturally and without bias, the first thing that everything (pen and all things that can write) writes is a dot which is weighty; and can be called Naturally Unbiased Numerals (NUN) as the best or fastest method of documenting debt deals (DDD) at present. Thus, the First-Ten Numerals under NUN are single-digit numerals that are numerable than those under other numeral systems (Arabic Numerals, UAN and MUANS; among others) and none of the numerals under

NUN can be easily manipulated, by the fraudulent people, to mean other numeral(s). A schedule of the First-Ten Numerals under NUN goes thus:

Table 5.1. Table of the First-Ten NUN numerals written below the Arabic Numerals 9 Arabic 1 2 3 4 5 6 7 8 10 7 NUN L / С L ن v Source: Author's Invention, January, 2020.

Due to the fact that writing of a point inside a dot produces letter and/or numeral zero, the paper uses zero (0) to represent the next tenth, hundred, thousand and other multiples of ten, hundred and thousand, among others.

Numerals under NUN are the most economical and unbiased numerals that all record keepers, viewers, policy makers and analysts can use for documenting data, at present, in the world. However, in consonance with one of the statements of Allaah (SWT) in the Qur'an, (Q 87: 11 - 12), some people will refuse to use it (NUN) and, as such, would be spending too much resources on documentation.

5.2 Recommendations

With reference to the instruction of Allaah (SWT) that there is nothing He enjoined on human beings than to convey plain message (Q 36: 17), it is recommended that all Muslims and Interested Non-Muslims should convey the Knowledge of NUN to others for it is discovered from the truth, Qur'an.

Despite the fact that Numerals under NUN are not easily amenable to other numerals, users are advised to write the final answers of all records made by NUN in words, verbal and/or essay form. For instance, if the final answer of an observation is [0/-7], it should be written in words as [One thousand, three hundred and forty-seven] or [10347] so that the first dot and the middle dash in the result are not concussed to other numerals.

For Allaah (SWT) would not reduce the reward of anyone that does good (Q 18: 30), it is enjoined that everybody that kicks, heads and/or throws of the ball made by a player on the ball that enters the net as a goal shall be rewarded for the goal. This is the way by which not only the strikers would always be taken as best players in the football game but the Goal Keepers, Defenders, and Mid-fielders may be considered as the best players in the football games. This will also reduce selfishness and unequal reward giving to the goals scored in the football matches. This principle should be applied to all games (Handball, cricket, volley Ball and others). In the same vein, equal rewards shall go to the player and/or some players who may dodge and/or deliberately refuse to touch the ball that is entering the net to make a goal. However, no reward shall go to the opposing player(s) who voluntarily and/or mistakenly touch the ball(s) that enters the net.

With the invention of NUN, at Household Economic Level, everybody keeping records of transactions (Accountants, Financial Officers, Salesmen, Students, and Teachers) are advised to learn how to employ NUN because it is the fastest and most effective means of documenting figures. At the Market Economic Stage, the computer manufacturing firms have to ensure that all numerals under NUNS are provided on their keyboards. For the Public Sector Economy, all governments (local, states, and international) have to legalize the usage of NUN for DDD and encourage more researches into this field of study in order to discover more of its strengths and weaknesses to be corrected and developed. The study also recommends further study of the Arabic Letter *Nuun* and/or any other Arabic Letters for the invention of acceptable natural alphabets. The study is limited by the dots, that are existing but too small to be seen with natural and/or ordinary eyes, can be seen by Allaah (SWT) alone (Q 10: 61) and can be as dangerous as Corona virus for only Allaah (SWT) has the knowledge of the hidden and the manifest (Q 59: 23) and can make manifest The Truth with His Words, Qur'an, even if the disbelievers hate it (Q 10: 82).

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