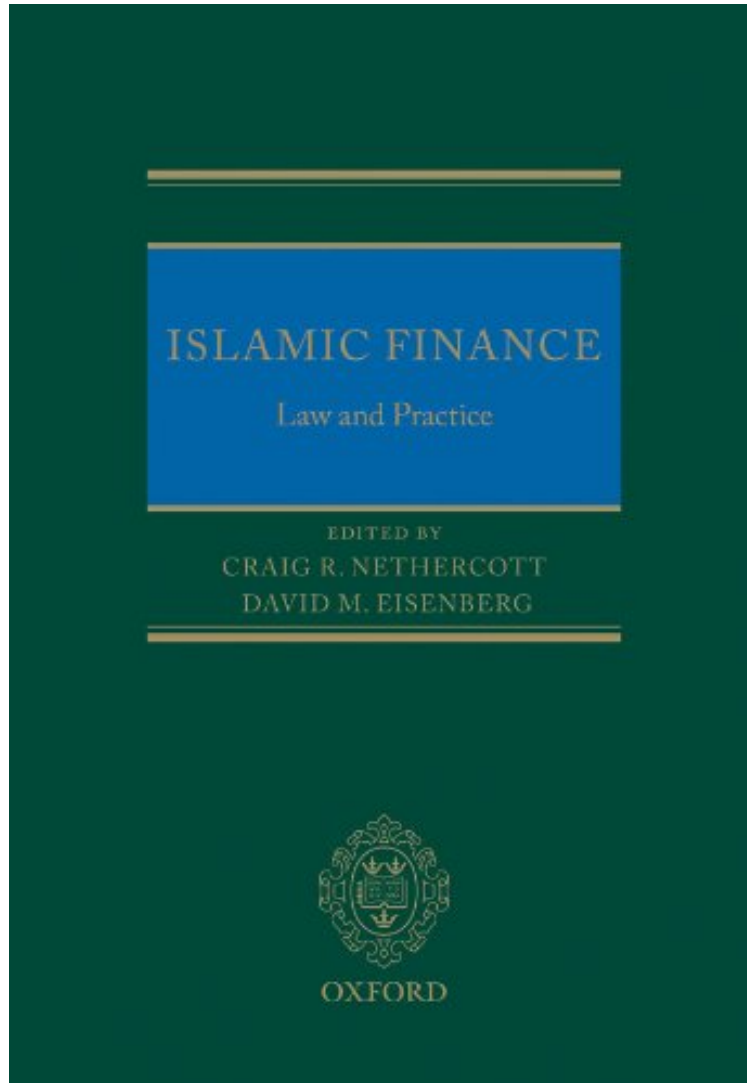


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Islamic Finance: Law and Practice

Von David Eisenberg

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Kundenrezensionen Hilfreichste Kundenrezensionen 0 von 0 Kunden fanden die folgende Rezension hilfreich. An authoritative overview.... Von Phillip Taylor MBE [[VIDEOID:mo1ZGT85TMRI28F]] OF THE LAW AND PRACTICE OF ISLAMIC FINANCE An appreciation by Phillip Taylor MBE and Elizabeth Taylor of Richmond Green Chambers The Islamic finance industry has now extended beyond the traditional borders of the Islamic world and, likewise, its impact on the financial environments of non-Islamic countries will no doubt increase. As yet however, there are apparently not that many specialist books on the subject in Western languages ' hence the

timeliness of this carefully researched book published recently by the Oxford University Press. 'This volume,' as the editors explain, 'has been designed to provide readers involved in the industry, as well as scholars and students interested in the subject, with an up-to-date overview of Islamic finance that is grounded in both doctrine and practice.' The result brings together the expertise and the perspective of no less than fourteen learned contributors, including lawyers, academics and financial practitioners, based mostly in London and Riyadh. In examining such a vast and complex subject, the book is distinguished by its clarity and readability. Fortunately it makes no claim to be encyclopaedic, especially, for example, on matters such as Shari'a compliant home mortgages. The editors point out that the book is descriptive and therefore does not pass judgment on Shari'a practice in such matters, although there are other texts which do! The focus of the book is, rather, on specific areas and issues. Following introductory chapters on the general background to Islamic finance and Islamic law -- including specific references to the Koran -- there follow chapters on such key areas as accounting, corporate governance and financial regulation -- and derivatives as well -- culminating with a chapter on dispute resolution. Basic terms used in Islamic finance are also dealt with. They are described as being transliterated from the Arabic 'according to standard academic convention' (but without all those little diacritical marks on top). If like us, you are unfamiliar with such terms as 'musharaka' 'mudaraba', 'murabaha' and 'tawarruq', (credit purchases) as well as 'sukuk' (bonds or certificates) and 'takaful', (insurance) -- and so on, to name only a few, this book will provide thorough and lucid explanation and commentary. Finally, the book is extensively footnoted and opens up further avenues for research via tables of cases and legislation and additionally, a guide to further reading on Islamic religion and law and on Islamic economics and finance. If you're unfamiliar with Islamic finance, yet find yourself faced with the necessity of understanding it, this book is to be highly recommended and certain, in our view, to emerge as a definitive work on the subject.

Kurzbeschreibung This work is a practical and commercial guide to the fundamental principles of Islamic finance and their application to Islamic finance transactions. Islamic finance is a rapidly expanding, global industry and this book is designed to provide a practical treatment of the subject. It includes discussion and analysis of the negotiation and structure involved in Islamic finance transactions, with relevant case studies, structure diagrams and precedent materials supporting the commentary throughout. An introductory section describes the theoretical background and explains the principles (and their sources) of Islamic law which underpin Islamic finance practices, providing an important backdrop to the work as a whole. The work also considers the role of Shariah supervisory boards, Islamic financial institutions and the relevance of accounting approaches. The work adopts an international perspective to reflect the pan-global nature of the industry and accepted practices, with the aim to bring together different schools of thought applied in international Islamic finance transactions. It also highlights any regional differences in accepted practice by reviewing the position in the Gulf states, Asia, the UK and Europe and the USA. The second part of the book concentrates on Islamic financial law in practice and begins with a section on financial techniques. This section explains the basic requirements for Islamic finance contracts both in terms of the underlying asset types and also both the applicability and acceptability of the underlying asset. There is a full discussion of the various types of contractual models such as Mudaraba (trustee finance), Musharaka (partnership or joint venture), Murabaha (sale of goods), and Sukuk (participation securities: coupons etc). The nascent area of Takaful (insurance) is also covered as are matters specific to the important field of project and asset finance.

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