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~~BNM /u0026 AAOIFI
Shariah Standard
Review: Session 5 -
Musharakah
Continued (3rd
February, 2017) BNM
/u0026 AAOIFI
Shariah Standard
Review Sessions
Session 1 (25th
November, 2016)
BNM /u0026 AAOIFI
Shariah Standard~~

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~~Review: Session 4 -~~

~~Musharakah (27th
January, 2017)~~

AAOIFI Shariah

Standard on Gold

AAOIFI SHARIA

STANDARDS (2017)

BNM /u0026 AAOIFI

Shariah Standard

Review Sessions

Session 3 -

Mudarabah (20th
January, 2017)

~~AAOIFI Sharia~~

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Standard AAOIFI

Shariah Standards:

5

1 Mufti

Taqi Usmani Sahib

D.B Speech at AAOIFI

Sharia Standards urdu

book ceremony 12

December 2018

Part-3: #Hawalah:

#AAOIFI Shariah

Standard Dr

Muhammad Imran

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Usmani in IBA CEIF
Karachi on AAOIFI
Shariah Standard part
3

AAOIFI Shariah
Standards |

5

2

Kenapa FOREX
Haram | Dr.
Zaharuddin Abd
Rahman Justice
(Retd.) Muhammad

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~~Taqi Usmani's speech
at 4-Day training
program organised by
I Is Sahih Al Bukhari
100%
authentic/correct |
Shaikh Assim al
hakeem~~

Which category do
you fall into? - Wahaj
Tarin Mufti Taqi
Usmani Sahib Speech
at AAOIFI-World
Bank Conference on

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Islamic Banking and
Finance

Islamic Structure
Musharakah: Lesson -
8Shaikh Muhammad
Taqi Usmani -
Visionary Address
(WIFF 2016)
(HD1080p)(Full)
Mufti Taqi Usmani
Sahib At Jamia tur
Rasheed
/"Graduation
Ceremony

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~~2014-2015 /" Bukan
semua hadis dhoif
boleh diamalkan
Islamic banking
courses on Murabaha
(Part 1) Session 4:
Standardization of
Shari ' ah Standards
for the Islamic
financial Industry
20180227 Dr Aznan
Hasan : AAOIFI
Standard An overview
of Takaful in light of~~

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~~the AAOIFI Shari'ah~~
Standards AAOIFI

Webinar # 1:

Unravelling FAS No.

35 Shariah Standards

Training on Ijarah

/u0026 Tawarruq

Dr Muhammad Imran

Usmani is delivering

lecture in IBA CEIF

Karachi on AAOIFI

Shariah Standard part

1

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:

5

15

Overview of
Mudaraba Standard
AAOIFI Aaoifi Shariah
Standards
E-Standards.
Sharia ' a Standards;
Sharia ' a Standards (Arabic) Shari ' a

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Standards (French)
Shari ' a Standards
(Russian) Accounting,
Auditing and
Governance
Standards;
Accounting, Auditing
and Governance
Standards (Arabic)
Standards
Development and
Revision Processes.
Work Plan; Adoption
of AAOIFI Standards;

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Newly Issued
Standards ...

~~Sharia ' a Standards~~
The volume of
Shari ' ah Standards
has become the most
prominent
compilation of
contemporary Fiqh
reasoning in the area
of Fiqh al-
Mua ' amt
(Jurisprudence of

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Transactions) around the globe. The standards cover a large array of Islamic financial contracts and products, including those pertaining to banking, Islamic insurance, investment banking, capital markets, financing, and so on.

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~~Accounting and
Auditing Organization
for Islamic Financial~~

...

E-Standards.

Sharia ' a Standards;
Sharia ' a Standards (Arabic) Shari ' a
Standards (French)
Shari ' a Standards
(Russian) Accounting,
Auditing and
Governance
Standards;

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Accounting, Auditing
and Governance
Standards (Arabic)
Standards
Development and
Revision Processes.
Work Plan; Adoption
of AAOIFI Standards;
Newly Issued
Standards ...

~~Shari ' a Standards (~~
~~Arabic) - aaoifi.com~~
Sharia ' a Standards (

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Arabic) Shari ' a
Standards (French)
Shari ' a Standards
(Russian) Accounting,
Auditing and
Governance
Standards.
Accounting, Auditing
and Governance
Standards (Arabic)
Standards
Development and
Revision Processes.
Work Plan. Adoption

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Standards.
Newly Issued
Standards.

~~Accounting and
Auditing Organization
for Islamic Financial~~

...

Accounting and
Auditing Organisation
for Islamic Financial
Institutions (AAOIFI)
is an independent
industry body

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Standards
dedicated to the development of international standards applicable for Islamic financial institutions. The Bahrain-based organisation started producing standards as early as 1993. AAOIFI standards have been developed in consultation with leading Sharia

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~~Standards~~ scholars, with several countries adopting them.

~~AAOIFI Standards –
IslamicMarkets.com~~
AAOIFI is a not-for-profit organization that 's goal is to maintain and promote Shariah standards for Islamic financial institutions, participants, and the

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Standard industry. It provides a complement to the international reporting conventional standards, which fills in gaps between conventional and Islamic finance transactions.

~~AAOIFI: The first of
its kind on Eikon~~

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~~Now Live ...~~

Contain Summary of
AAOIFI-Governance
and Auditing
Standards: Total of 88
standards issued: •
48 Shari ' a
standards. • 26
accounting standards.
• 5 auditing
standards. • 7
governance
standards. • 2 codes
of ethics.

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~~(PDF) AAOIFI~~

~~Standards | Bashir~~

~~Ahmad-~~

~~Academia.edu~~

Accounting, Auditing
and Governance

Standards. In our role
as a standard-setting
body for the

international Islamic
finance industry,

Accounting and

Auditing Organization

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for Islamic Financial Institutions (AAOIFI) has now issued a total of 94 standards – consisting of 54 Shari ' a standards, 26 accounting standards, 5 auditing standards, 2 codes of ethics and 7 governance standards.

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~~Standards~~
Standards

Sharia ' a Standards (Arabic) Shari ' a Standards (French) Shari ' a Standards (Russian) Accounting, Auditing and Governance Standards.

Accounting, Auditing and Governance Standards (Arabic) Standards

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~~Standards~~
Development and
Revision Processes.
Work Plan. Adoption
of AAOIFI Standards.
Newly Issued
Standards.

~~Accounting Standards~~
~~—Accounting and~~
~~Auditing ...~~

The Accounting and
Auditing Organization
for Islamic Financial
Institutions (AAOIFI)

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is a not-for-profit organization that was established to maintain and promote Shari'ah standards for Islamic...

~~Accounting and
Auditing Organization
for Islamic Financial~~

...

Taking necessary
measures
implementation of

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AAOIFI accounting/audit/governance/ethics standards. Dealings with Banks

Exerting all possible efforts to adapt Shariah Compliant ways of dealing with central banks regarding deposits, liquidity especially Riba transactions.

~~Important Lecture~~

Page 29/80

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~~Notes ON Aaoifi
Sharia Standards
ACG ...~~

Shari ' ah Standards
Review Committee .
Shari ' ah. SABB.
Exclusive Sponsor of
AAOIFI ' s Shariah
Standards Online
Version these
standards are viewed
as a major hallmark
for the Islamic
finance industry.

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AAOIFI has been issuing more than 50 Shariah Standards already. This Shariah standard on gold wouldn't be the first and the last.

~~AAOIFI SHARIAH
STANDARDS PDF
Education PDF
Buddies~~

The study will not only help the Islamic

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banking industry of
Malaysia to reduce, if
not eliminate the gap
between the practices
of Bank Negara
Malaysia (BNM) and
AAOIFI Shariah
standards ...

~~(PDF) Exploring
Compliance of AAOIFI
Shariah Standard on~~

...

The Accounting and

Page 32/80

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Auditing Organization
for Islamic Financial
Institutions (AAOIFI)
offers a criterion for
screening stocks to
include them in the
Shari`ah compliant
list, which consists of
total...

~~(PDF) Revisiting the
AAOIFI Shari`ah
standards ' stock ...
2.0 AAOIFI Shari ' ah~~

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Governance Standard

Basically, there are 7 standards under governance standards for Islamic Financial Institution which issued by AAOIFI.

There are, (1)
Shari ' ahSupervisory Board: Appointment, Composition and Report, (2)
Shari ' ahReview,

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~~Comparative Analysis
on AAOIFI, IFSB and
BNM Shari'ah ...~~

The Accounting and Auditing Organisation for Islamic Financial Institutions (AAOIFI) is an Islamic international autonomous non-for-profit corporate body that prepares accounting, auditing, governance, ethics

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Standards
and Sharia'a
standards for Islamic
financial institutions
and the industry.

~~Islamic accounting -
IAS Plus~~

The e-Learning
Platform presents the
AAOIFI Shariah
Standards through
video tutorials for
each standard with
summarised

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Standards,

animated case studies
and self-assessments
quizzes.

~~iStandards BIBF-
AAOIFI e-Learning
Platform~~

Shariah Standard 30 -
Monetization

(Tawarruq) Shariah
Standard 44 -

Obtaining and
Deploying Liquidity

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Shariah Standard 46 -
Al-Wakala Bi Al-
Istithmar (Investment
Agency) Shariah
Standard 53 - Arboun
(Earnest Money)

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guide to current
issues and practices
in governance for
Takaful and re-
Takaful operations As
the global demand for
Islamic insurance
products increases, a
thorough
understanding of
Takaful principles is
vital for accountants,
auditors, and leaders
of companies offering

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these products. This book covers the basic accounting principles and practices of Takaful operations, including the segregation of assets, liabilities, income, and expenditures between the Takaful operator and participants; the setting aside of cash reserves for meeting outstanding claims

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and future claims;
and the management
of revenue and
expenditure.

Featuring extensive
case studies from real-
world situations, this
book is the perfect
primer for accounting
students and
practitioners
unfamiliar with
Islamic finance and
Takaful operations.

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Written by experts from the International Islamic University Malaysia, the leading organisation in research in Islamic finance Covers all the major accounting principles and practices Based on real-world experience and packed with illustrative case studies For practicing

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Accountants and business leaders, this book offers a thorough education in Takaful operations while also serving as an excellent guide for undergraduate students and researchers.

While accounting and audit functions are significantly

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regulated and
standardized in
conventional financial
industries and
activities, through the
implementation of
International
Accounting
Standards, and
International
Financial Reporting
Standards, as well as
other international,
regional, and local

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regulations, this is not the case for Islamic financial organizations. Rather than having their own set of comprehensive accounting or auditing standards or policies, these are based, in some cases, on the Accounting and Auditing Organization for Islamic Financial

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Institutions (AAIOFI),
the Islamic Financial
Services Board
(IFSB) ' s standards
and Shari ' ah based
local policies. This
book is a timely and
comprehensive
overview of
accounting and
auditing standards
within the doctrine of
Shari ' ah. It offers a
significant

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Standards to the field and a wealth of technical know-how. It analyzes Islamic accounting and auditing both in theory and practice and from a distinctly international perspective. The chapters are arranged in a systematic and logical way making it easily accessible and

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engaging. The book evaluates the existing standards and widens the scope of the discourse to include Maqasid al-Shari'ah, Islamic accounting and audit models and standards, as well as, offering practical policy recommendations. The author presents a Shari'ah justified

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**Solution to Islamic
Accounting and Audit
and offers guidance
on overcoming the
challenges to
implementing Islamic
Accounting and
Auditing Standards.
The book is a unique
and exhaustive guide
and, as such, will be
an invaluable
resource for
academics,**

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Standards researchers, students, policymakers, as well as, practitioners in accounting and auditing firms and financial institutions.

Despite the impressive development of the Islamic banking industry, however it still struggles in reaching international

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consensus on several vital issues including the aspect of financial reporting. The wave of convergence towards International Financial Reporting Standards (IFRS), the obligation to abide to Shariah principles with its differing interpretations as well as to comply with local regulation

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Standards have resulted in the diversity and inconsistency of the financial reporting in Islamic banks (IBs). Meanwhile the attempt to utilize Accounting and Auditing Organization for Islamic Financial Institutions (AAOIFI) Standards to serve the specific needs of the IBs' financial

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reporting has been challenging due to the limited adoption of its accounting standards. Founding on institutional and stakeholder theories and using the case study of the two most recognized Islamic financial hubs, i.e., Malaysia and Bahrain, this study aims to address several issues

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of IBs' financial reporting in relation to the IFRS convergence. To achieve this objective, this study performed comparative analysis between the IFRS' and AAOIFI's accounting standards on financial instruments, analyzed the adoption of IFRS' and AAOIFI's accounting standards

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by IBs in both countries for the period of 2007-2009, and also conducted a questionnaire survey to the financial statement preparers of IBs in both countries. This study found and confirmed that IFRS and AAOIFI accounting standards are harmonious in certain aspects

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Standard particularly on some measurement requirements.

However, the areas of divergence are also of clear evidence such as on impairment, recognition and disclosure of gain and loss. While this study indicated that AAOIFI accounting standard is of possible adoption, the

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adoption level is still very limited even in Bahrain where the standards are mandatory.

Meanwhile the survey generally identified positive approval towards IFRS convergence but the respondents also demanded specific accounting standards for IBs that can be

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Standards incorporated to the existing IFRS framework. It is mainly triggered by the needs to enhance the quality and comparability of Islamic financial reporting as well as to fully adhere to Shariah principles. This study implies that more intense collaboration is

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needed to provide a complete and internationally accepted framework of accounting and reporting for IBs that is tailored to the requirements of IBs and deem fit for national commitment to IFRS convergence.

A concise guide to the legal and ethical

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"rules" for Standards

accountants, written to fill curriculum requirements for B comm (Accounting) students now required by the SA Institute of Chartered Accountants to be examined in the CA board exam on the practice of ethics.

This timely new

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collection presents the most significant English language contributions to the literature on Islamic accounting. Including more than thirty articles by some of the most important authors in the area, the book covers six major themes: the conceptual framework,

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Standards accounting ethics and social responsibility, corporate reporting, accounting practice and zakat, auditing and the Islamic history of accounting.

Risk-sharing investment is currently the buzz word in Islamic finance. However, there is an

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Standards in
incongruence in
applying multilayered
and opaque Tijarah
contracts for
investment purposes.
This has contributed
to the divergence
between Shariah and
Common Law and
caused tremendous
problems and
systemic legal risks to
Islamic finance. The
authors of Shariah

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Agreement introduce
a legal tool in the
form of a Shariah
Investment

Agreement carefully
drafted to ensure that
it is Shariah-
compliant and can be
applied in Common
Law jurisdictions as
well, so as to allow
for the execution of
risk-sharing

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Standards investment in Islamic finance. It details the building blocks and key considerations that must be noted when drafting such agreements so the investor and investee will know what to expect when entering into such a contract. Proper implementation of the Shariah Investment

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Standards Agreement will pave a clear route to a harmonious convergence between Shariah and Common Law and lead to Islamic finance developing further to become a stronger, unstoppable force in the finance industry.

This book examines the legal and the

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Accounting process from basic transaction analysis through to the preparation of financial statements. A broad framework for financial statements is used, encompassing international standards and Islamic financial accounting standards. It provides

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Standards
a context for understanding what is “ Islamic accounting ” and allows students to appreciate how Islamic values can influence the disclosure of financial information. The practicalities of preparing financial statements in accordance with the

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Islamic Shariah are covered, along with specific aspects of Islamic finance and how to account for Shariah compliant instruments. It provides students with skills to understand and prepare accounting information relevant to decision making in an Islamic

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Standards environment through
real life examples and
cases. Tentative Table
of contents: •

- Introduction to
Islamic Accounting •
- The Recording
Process •
- Adjusting
the Accounts •
- Completing the
Accounting Cycle •
- Accounting for Assets
• Accounting for
Liabilities •

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Accounting for Equity

- Accounting for Sukuk • Zakat

Accounting •

Takaful Accounting

- Islamic

Commercial Law •

Accounting for

Islamic Financial

Institutions • Islamic

Corporate

Governance and

Sustainability •

Auditing: an Islamic

Read PDF Aaoifi Shariah Standards Perspective

A very accessible and concise guide to Islamic finance Contracts and Deals in Islamic Finance provides a clearbreakdown of Islamic financial contracts and deal structures forbeginners. The embedded

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requirements within
selected

Islamic financial
contracts, such as risk
weightage, capital
structures, creations
of cash flows, and
balance sheets, are
explained fully
to provide a solid
understanding of the
backbone of the
industry. Aimed
primarily at

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beginners and those with a background in conventional banking, this book guides readers through the major contracts, how they're applied, and how to discern a contract's legitimacy. Case studies and interviews with bankers and global regulators

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Standards provide real-life examples of contract application, and the author's own experiences provide deep insight into the everyday issues that arise. Ancillary instructor's materials include PowerPoint slides and lecture notes that facilitate use in the classroom. Literature describing

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the application of
Islamic

financial contracts is
few and far between,
and those providing a
basic breakdown of
these contracts and
questioning their
validity are rare still.

This book is the first
of its kind, offering a
basic approach to
understanding Islamic
contracts, designed

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for the true beginner.

Understand the
current contracts
applied in
Islamic banking Learn
how contracts are
applied across
different jurisdictions
Identify illegitimate
contracts and those
not in the spirit
of Shariah law
Examine the current
economic realities

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Islamic finance By highlighting the underlying themes in Islamic finance and assessing the current practices, this book gives readers the solid understanding and up-to-date perspective that form a solid foundation upon which

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Successful Islamic
finance is practiced.
For a solid
introduction to the
Islamic finance
industry, Contracts
and Deals in Islamic
Finance is an
accessible, practical
guide.

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