

Islamic Banking Basic Guide

Frequently Asked Questions:

1. What is Islamic Banking?

Islamic Banking is an activity that is consistent with Islamic Law or Shariah. The activity is carried out in accordance with the rules of Shariah.

2. Is Islamic Banking meant for Muslims?

Islamic banking is available for all individuals of all religious beliefs.

3. What are the differences between Islamic and conventional banking?

The most important difference is the prohibition of interest. Islamic banking activity must comply with Shariah principles and avoid prohibited activities such as gharar (excessive uncertainty) and maysir (gambling).

4. How do Islamic banks reward their depositors since payment of interest is not allowed?

Shariah allows a profit sharing arrangement between the bank and the depositor. Profits from Islamic banking activities will be shared between the bank and the depositor based on the agreed profit sharing. Shariah also allows the bank to give hibah (gift) to its depositors based on its discretion.

5. Does the operation of Islamic Bank fully comply with the requirements of Shariah?

All products and services offered by Islamic Bank are fully approved by Shariah Advisory Committees (SAC) of Bank Negara Malaysia.

6. Can an IBS bank transfer credit balances of a customer's Islamic account to a conventional account, or vice versa?

Yes, upon request. And IBS bank may transfer funds from an Islamic account to a conventional account.

7. What is the concept of Wadiah (Safe Keeping)?

A person deposits funds in the bank and the bank guarantees refund of any part or the whole amount of the deposits when requested by the depositor.

8. What is the concept of Mudharabah (Profit Sharing)?

Mudharabah is a profit sharing arrangement or agreement between a capital provider and an entrepreneur. The

entrepreneur is provided with funds by the capital provider to undertake a business activity. Any profits made will be shared between the capital provider and the entrepreneur according to the pre-determined profit-sharing ratio.

9. What is the concept of Muayyadah (Joint Venture)?

This concept is normally applied for business partnerships or joint ventures. The profits made are shared on an agreed ratio.

10. What is the concept Murabahah (Cost Plus)?

The selling of goods at a price that includes a profit margin agreed by both parties. The purchase and selling price, other costs and the profit margin must be clearly stated at the time of the sale agreement.

11. What is the concept of Wakalah (Agency)?

This is the situation when a person appoints a representative or delegates a duty to another party to undertake transactions on his behalf.

12. What is the concept of Qard (Interest-free Loan)?

A loan extended on a goodwill basis and the borrower is only required to repay the amount borrowed.

13. What is the concept of Ijarah Thumma Bai' (hire Purchase)?

There are two contracts involved in this concept: Ijarah contract (leasing/renting) and Bai' contract (purchase). The contracts are undertaken one after the other. When the leasing period ends, the Bai' contract comes into effect or to enable the customer to purchase the car from the owner at an agreed price.

14. Why Islamic Banking?

Islamic banking was launched to cater to the needs of customers for Islamic products and to support the Government to promote Malaysia as the hub of Islamic finance in the world. In addition, Islamic banking products will ensure that the customer will secure long-term financing against fluctuation of interest rates.

15. Is shaking hands a must in Islamic transaction "aqad"?

No need to shake hand to complete the aqad.



A Basic Guide To Contemporary Islamic Banking And Finance

AN Whitehead

A Basic Guide To Contemporary Islamic Banking And Finance:

A Basic Guide to Contemporary Islamic Banking and Finance Mahmoud Amin El-Gamal,2000 **A Basic Guide to Contemporary Islamic Banking and Finance** Mahmoud Amin El-Gamal,2000 **Introduction to Islamic Banking and Finance** Brian Kettell,2011-10-07 Introduction to Islamic Banking and Finance is a succinct guide to the key characteristics of Islamic banking highlighting how these differ from conventional banking This detailed book illustrates how Islamic banking is consistent with the Sharia a a key element of which is the prohibition on collecting and paying interest This central religious precept appears to rule out most aspects of modern finance but it does allow money to be used for trading tangible assets and business which can then generate a profit Brian Kettell s book looks at all aspects of Islamic banking including chapters on its creation and evolution through to detailed discussions of the issues involved in the Sharia a contracts of Murabaha Mudaraba Musharaka Ijara Istisna a and Salam Islamic insurance Takaful is also covered Finally the book takes a look at Sharia a law and Sharia a boards indicating the roles and responsibilities that come with membership Islamic banks have been operating in places such as Bahrain Saudi Arabia Malaysia and Dubai for some time Conventional bankers have traditionally viewed the sector as a small exotic niche but recent years have seen a dramatic surge in popularity A number of Western investment banks have started working with Muslim clerics to create new ranges of financial products designed for devout Muslims a large and growing market Although estimates of the size of the Islamic finance industry vary greatly everyone agrees that it is expanding rapidly and this is the perfect book for anyone looking to understand the industry **The Islamic Banking and Finance Workbook** Brian Kettell,2011-10-14 The ongoing turbulence in the global financial markets has drawn attention to an alternative system of financial intermediation Islamic banking and finance This is now one of the fastest growing sectors within the market place and has so far remained on the sidelines of this unrest Since the inception of Islamic banking thirty years ago the number and reach of Islamic financial institutions worldwide has risen significantly Institutions offering Islamic financial services constitute a significant and growing share of the financial system in several countries and market participants everywhere are joining the race to study and be a part of this emerging financial system The Islamic Banking and Finance Workbook is a one of a kind workbook on the topic enabling readers to test their understanding of Islamic banking and finance concepts Although suitable as a standalone learning tool the book is designed to test the information covered in the companion book Introduction to Islamic Finance and Banking and covers the fundamentals of Sharia a law the Islamic contracts interpretations and definitions Murabaha Mudaraba Musharaka Istisna a Salam and Ijara modes of finance Takaful and much more Emphasis is placed on mini case studies multiple choice questions and tests of the basic concepts It also includes a full answer key and brief chapter summaries as well as learning objectives The Islamic Banking and Finance Workbook is an essential learning tool for students and practitioners who want to test their knowledge of the rapidly growing world of Islamic banking and finance **Case Studies**

in Islamic Banking and Finance Brian Kettell,2011-08-15 Based around 13 individual cases this book will stimulate discussion and develop the reader's understanding of Islamic finance by contrasting their existing theoretical knowledge against practical examples **Theory and Practice of Modern Islamic Finance** Abu Umar Faruq Ahmad,2009-12 Seeks to contribute to the existing body of work in the area of Islamic finance through examining the extent of divergence in practice of Islamic financing from the traditional Shari'ah in the Australian context. The author makes a discursive analysis of the regulation of Islamic finance in Australia in terms of a) the financing instruments used b) certainty of transactions between participants in the system and c) institutional risk management of Islamic financial institutions. Back cover **Islamic Banking and Finance** Muhammad Ayub (Banker),2002 **An Introduction to Islamic Finance** Zamir Iqbal,Abbas Mirakh,2007 Publisher description **Islamic Banking in Pakistan** Feisal Khan,2015-12-22 Islamic Banking and Finance IBF has become a growing force over the past three decades with Pakistan being one of the IBF pioneers by converting to an interest free banking system in 1985. However since independence in 1947 there has been continual tension over Pakistan's essential character between Islamic Minimalists who favour a Modernist interpretation of Islam and those who favour an Islamic Maximalist interpretation that sees Pakistan as a model Islamic state. This book analyses the push to Islamize Pakistan and its financial system by Islamic revivalists following the early 1947 debates in the original Constituent Assembly to the final 2002 ruling on IBF of the Shariat Appellate Bench of the Pakistan Supreme Court. It examines the practice and theory behind contemporary Islamic Shariah compliant banking. It offers extensive interviews with Pakistani Islamic bankers on the state of their industry and how they see it developing and provides analysis on how the Islamic banks' customers differ from those of conventional ones. Presenting a critical analysis of Pakistan's IBF experience and offering a new insight into Pakistan's banking industry that illustrates broader political and social trends in the country this book will be of interest to specialists on Islam South Asia and International Economics **Theory and Practice of Islamic Finance** Swee-Hock Saw,Karyn Wang,2008 **Symposium** ,2008 **Islamic Economic Studies** ,2009 **Readings in Islamic Financial Services** Suhaila Abdul Hamid,Amir Shaharuddin,Norhaziah Nawai,2007 **The Jurist** ,2012 **Al-fikr** ,2007 **Thurgood Marshall** ,2009 **Taxation and Zakat on Islamic Finance Instrument** Abdul Ghafar Ismail,Muhammad Hakimi Mohd Shafiqi,Salman Ahmed Shaikh,2019 Taxation and Zakat on Islamic Finance Instruments feature essays covering Islamic finance practice and the tax hurdles faced in different jurisdictions. The book highlights how the distinguishing features in Islamic finance do not hamper the economic purpose of most product structures. Therefore it makes a strong case for according tax neutrality for a level playing field enabling access to finance in developing countries fostering financial inclusion of voluntarily excluded faith conscious people and bringing competitiveness to the financial industry. This book gives an account of the taxation framework in a diverse set of regions and countries and provides a comparative look to see how and where progress is made and how different countries were able to have assimilation at a greater speed than

others The book also attempts to highlight the ground realities and the common issues faced in current practice It attempts to be relevant for active policy making in the current scenario by giving a detailed and up to date account of developments in the taxation and regulatory framework for Islamic finance in major regions where Islamic finance has a greater presence and where the potential for future growth is high The book gives due coverage to the taxation issues arising in Islamic banking and Islamic capital markets as well as how to apply a unique Islamic approach to curb the concentration of wealth through the institution of zakat in contemporary economies and financial instruments **Islamic Horizons** ,2001 Viability of the Islamic Dinar ,2002 The conference is probably among the pioneering international conferences to address the current and pertinent issue of monetary stability and justice About 20 papers were presented that reflect the title and theme of the conference **Arizona Journal of International and Comparative Law** ,2008

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