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Islamic finance is a financial system that operates according to Islamic law (which is called sharia) and is, therefore, sharia-compliant. Just like conventional financial systems, Islamic finance features banks, capital markets, fund managers, investment firms, and insurance companies.

However, these entities are governed both by Islamic law and the finance industry rules and regulations that apply to their conventional counterparts.

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In the modern Islamic finance world, mudaraba contracts are used to structure many products, such as bank savings and investment accounts, Islamic bonds (called sukuk, which I discuss in Chapter 13), mutual funds, and Islamic insurance (takaful, which is the focus of the chapters in Part VI). To be clear: Not every Islamic savings account, investment account, bond, or insurance product is based on the mudaraba contract, but you can find products in all these categories that use the mudaraba ...

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Islamic financial firms offer instruments based on equity investments. The two contracts generally used for these instruments are mudaraba (partnership) and musharaka (joint venture

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partnership). Equity investment risk arises because of a potential decrease in the fair value of the equity position held by the Islamic firm.

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Islamic financial institutions face these risks, too, along with a slew of concerns that most conventional firms do not, such as equity investment risk, displaced commercial risk, rate of return risk, and sharia noncompliance risk. Financial firms must devote a lot of time, attention, and money to risk management if they want to stay in business.

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(PDF). New York, NY:
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9780521864145. Jamaldeen,
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Economics?: Analysing the
Present State and Future
Agenda. Edward Elgar
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