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Financial Assets as Subject of Sale Bai Al Wafa and Sale of Equities; Bai Al Wafa and Sale of Sukuk; Conclusion; Chapter 7 Salaam and Istisna: Deferred Delivery Sale; Salaam; Accounting Treatment for Salaam Contract; Can the Buyer Sell the Asset before Delivery to a Third Party?; Default Scenarios; Payment of Partial Purchase Price; Types of Assets; Istisna; Accounting Treatment for Istisna; Conclusion; Chapter 8 Bai al Sarf; Basic Rulings on Bai al Sarf; Conclusion; Chapter 9 Bai al Dayn; Purchase Price, Rental Payments, Receivables, and Debt; Rental Payments Due in an Ijara Contract
Financial Products Sale of Equity; Conclusion; Chapter 10 Bai al Urbun; Conclusion; Chapter 11 Ijarah and Its Variants; Normal Ijarah; Accounting Entries for Ijarah Contract; Ijarah Muntahiya Bi Tamleek; Al Ijarah Thumma al Bai (AITAB); Sale and Leaseback; Conclusion; Chapter 12 Wadiah; Forms of Wadiah; Enhancements to Wadiah; Money Creation; Conclusion; Chapter 13 Qard; Applications of the Contract of Qard; Qard as a Deposit Instrument; Recording of Qard; Conclusion; Chapter 14 Mudharabah; Simple Application of Mudharabah; Perpetual Mudharabah; Re-Mudharabah
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Sommario/riassunto

A very accessible and concise guide to Islamic finance Contracts and Deals in Islamic Finance provides a clear breakdown of Islamic financial contracts and deal structures for beginners. The embedded 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 beginners and those with a background in conventional banking, this book guides readers through the major contracts, how they're applied, and how to