

1. Record Nr.	UNINA9910818461303321
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Titolo	Contracts and deals in Islamic finance : a user's guide to cash flows, balance sheets, and capital structures // Hussain Kureshi, Mohsin Hayat
Pubbl/distr/stampa	Singapore : , : Wiley, , [2015] ©2015
ISBN	1-119-02058-1 1-119-02057-3
Edizione	[1st edition]
Descrizione fisica	1 online resource (387 p.)
Collana	Wiley finance series
Disciplina	332.1091767
Soggetti	Finance - Islamic countries Banks and banking - Religious aspects - Islam Finance - Religious aspects - Islam Contracts Capital investments Cash flow
Lingua di pubblicazione	Inglese
Formato	Materiale a stampa
Livello bibliografico	Monografia
Note generali	Description based upon print version of record.
Nota di bibliografia	Includes bibliographical references and index.
Nota di contenuto	Cover; Title Page; Copyright; Contents; Foreword; Preface; Acknowledgments; Product Offerings; Introduction; Chapter 1 The Islamic Finance Space; Modern Phase of Islamic Finance; Chapter 2 Bai al Inah; Definitions of Bai al Inah; Bai al Inah Process Flow; Legal Issues with Bai al Inah; Bai al Inah as a Financial Product; Asset Product; Liability Product; Transfer of Ownership; Documentation Involved; Resolutions on Bai al Inah; Conclusion; Chapter 3 Murabahah, Bai Mu'ajjal, and Bai Bithman Ajil; Murabahah Sale/Credit Sale/Credit; Enhancements to Murabahah; Murabahah Working Capital Credit-Based Sale/Markup or Riba Bonafide Murabahah/True Sale; Trading House Model; Financial Services Division of a Manufacturer or Retailer; Bai Bithman Ajil; BBA with Inah; Conclusion; Chapter 4 Tawarruq; Issue of Price Fixing; Scenario 1; Scenario 2; Scenario 3; Transfer of Title; Payment of Sales Tax; Three Sales and Tawarruq; Specialized Trading Platform; Applications of Tawarruq in Banking

Products; Asset Products; Commodity Murabahah Liability Product; Real Economic Activity; Conclusion; Chapter 5 Deferred Payment Sale or Credit Sale

Accounting Entries for Murabahah by Purchase Orderer Accounting Entries for a Bai al Inah Contract; Pricing of Deferred Sales under Murabahah, BBA, Inah, and Tawarruq; Modes of Payment of Spot Price and Deferred Price; How Is the Deferred Price Calculated?; Is Profit Mechanism Fixed or Floating?; Discounting Receivable of a Murabahah Financing Contract; Can Collateral Be Taken by the Seller?; Risk Treatment of Deferred Payment Sales; Credit Analysis and Credit Risk; Risk-Weightage Charges and Expected Losses; Risk Concentration; Fixed Income Portfolio; Conclusion; Chapter 6 Bai Al Wafa 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 Restricted Mudharabah and Unrestricted Mudharabah

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
