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The SABB sponsorship also includes any yet to-be issued, reviewed or updated Sharia'a standards, in both languages, up to 1 January 2020. 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. These standards are widely popular in the global Islamic finance industry, and are deemed the most outstanding Shari'ah reference for that industry, including legislative bodies, regulatory authorities, and financial institutions, and other professional entities such as law firms, accounting and consultancy firms, in addition to universities, academic institutions and research centers and Fatwa issuing bodies. Hence, these standards are rightfully a major hallmark for the Islamic finance industry and one its principal accomplishments. Omar Mustafa Ansari, Secretary General of AAOIFI said in a statement that the availability of standards online especially in the time of COVID-19 will make them accessible to a wide range of stakeholders including regulators and other practitioners in the industry and further assist in the implementation of the standards globally. The proposed AAOIFI accounting standard on risk reserves intends to define the accounting principles for risk reserves maintained for the benefit of participatory stakeholders such as investment account holders and Sukuk-holders. It was founded in 1991 and has so far issued a total of 100 standards covering the areas Sharia'a, accounting, auditing, ethics, and governance for Islamic financial institutions. Currently, AAOIFI standards are officially adopted by a number of central banks and financial authorities on a mandatory basis or as guidance. Loading PreviewSorry, preview is currently unavailable. Related projects The IASB has noted Islamic accounting as one of the possible issues for the IASB's agenda post-2011 and has created a consultative group for Sharia'a-compliant instruments and transactions. Likewise, the Islamic finance industry is under considerable pressure to enhance practice and improve risk management systems and protect investors. On this page, we maintain a history of recent developments in Islamic accounting requirements and practices. Please click for more information and access to the exposure draft on the AAOIFI website. In addition, the AAOIFI has published an exposure draft of a Financial Accounting Standard "Risk Reserves" and invites opinion from the Islamic finance industry. The Accounting and Auditing Organization for Islamic Financial Institutions (AAOIFI) has made all its standards available for free online. Previously only its Shariah standards were available online for free in English and Arabic. The Bahrain-based industry infrastructure body is now making all its standards – for Shariah, accounting, governance, auditing and ethics – both in English and Arabic free to access. Working in conjunction with our full time Sharia'a Scholar, Mufti Hassaan Kaseem, our Islamic Finance specialists have produced the "Understanding Islamic Finance" series, which aims to provide an insight into the basic principles of Islamic Finance and explains for example Musharakah, Mudarabah, Murabaha, Ijarah, Salam, Istisna', and Sukuk. Accounting and Auditing Organisation for Islamic Financial Institutions (AAOIFI) 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 and Sharia'a standards for Islamic financial institutions and the industry. The Working Group is chaired by Malaysia; Working Group members are Australia, China, Dubai, Indonesia, Korea, Pakistan, and Saudi Arabia. Please click for more information and access to the standards on the AAOIFI website. The Accounting and Auditing Organisation for Islamic Financial Institutions (AAOIFI) announces that the Arabic and English online versions of AAOIFI's Sharia'a Standards have been made freely available on the AAOIFI website. The AOSSG Working Group website can be accessed here. You can download the paper by clicking the button above. The Saudi-British Bank (SABB) in Riyadh has signed an agreement with the AAOIFI whereby the content of all Sharia'a standards in issue at November 2017 in both, Arabic and English, will be accessible and downloadable for personal use through AAOIFI's website and social media portals. View PDFVolume 19, Supplement 1, August 2019, Pages S1-S13 rights and content The volume of Shari'ah Standards has become the most prominent compilation of contemporary Fiqh reasoning in the area of Fiqh al-Mua'amalat (Jurisprudence of Financial Transactions) around the globe. AAOIFI has issued a total of 117 standards and technical pronouncements – comprising 59 Shariah standards, 33 accounting standards, 8 auditing standards, 3 codes of ethics and 14 governance standards for the international Islamic finance industry. AAOIFI's standards are not binding on Islamic financial institutions but they are adopted as mandatory regulatory requirements in many countries and jurisdictions across the globe such as Bahrain, Jordan, Kyrgyz Republic, Mauritius, Nigeria, Qatar and Qatar International Financial Centre (OIFC), Oman, Pakistan, Sudan, Syria, United Arab Emirates and Yemen, according to its website. The standards can be accessed HERE. Sharia'a compliant transactions that observe the prohibition on charging interest may not have parallels in conventional financing and therefore, there may be significant accounting implications. Deloitte Islamic Finance Knowledge Center Deloitte maintains an Islamic Finance Knowledge Center (IFKC). © SalaamGateway.com 2021 All Rights Reserved المعايير لشمير الاطلاع عليه بشكل حصري دون اذنه من قبل المؤسسة للمعايير الدولية للمؤسسات المالية الإسلامية

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