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► Islamic finance: the impact of the AAOIF

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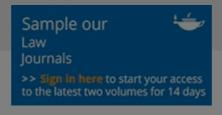
Original Articles

Islamic finance: the impact of the AAOIFI Resolution on equity-based *sukuk* structures

Omar Salah

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Abstract

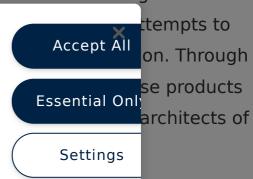
The growth of the Islamic financial market in recent years has been remarkable, but this market has faced growing pains in terms of the struggle with Shari'ah-compliance of its products. A major criticism of Islamic financial products has been their resemblance to conventional financial products. This article explores the developments in the Islamic financial market in regard to equity-based sukuk structures, the sukuk almudarabah in particular. It shows how a Resolution of the Accounting and Auditing Organization for Islamic Financial Institutions (AAOIFI) has influenced the legal

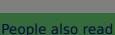
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