



Islamic Financial Compliance: Setting Standards in a Conventional Financial World

David Evans

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In today's ever expanding financial environment the expansion of compliance and regulatory changes has broadened over the years to influence not just domestic but also the international. The multinational approach taken by many financial organisations has resulted in financial institutions having to function under the influence of multiple regulatory bodies. This picture is further complicated for Islamic financial services organisations as they have to operate under not just the umbrella of the multitude of the regulatory bodies but also within the constraints of Shari'ah standards including those presented by the AAOIFI and the IFSB. The desire to meet these standards is however often tempered by the legal constraints placed upon these organisations to comply with existing legislation. There are calls within Islamic financial services for a standardisation of approach to product definition, accounting and regulatory reporting and it is with this in mind that this book examines the options for establishing if standardisation within Islamic financial services is achievable. The book starts by exploring previous research on centralised standards examining work undertaken by the World Bank, the IMF and others to help define the current modes of thinking and activity taken so far. This book then examines the role of external regulators and accounting standards bodies exploring the role of the numerous Islamic standards setting bodies. Key analysis includes an examination of the role of those within the industry including Shari'ah Supervisory Bodies to help illustrate the challenges, the constraints and the likelihood for achieving the ultimate goal of centralised standards within Islamic finance.

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