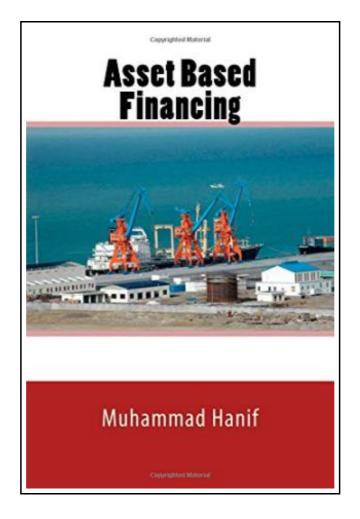
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(Hudson Christiansen)

### ASSET BASED FINANCING (PAPERBACK)



Createspace Independent Publishing Platform, United States, 2014. Paperback. Book Condition: New. 229 x 152 mm. Language: English . Brand New Book \*\*\*\*\* Print on Demand \*\*\*\*\*. This book is result of Six years teaching of Islamic finance course to MBA Finance students. This book is written with a clear focus on learning asset based financing (developed under Islamic financial system) by accounting, banking, business and finance students/professionals. This book is written in financial perspective and author has focused upon financial impacts, generated by application of Islamic financial laws. However a summary of Islamic commercial laws of each chapter has been provided. Author has adopted balance sheet method to inculcate the knowledge; hence, understanding of elementary balance sheet is recommended to get maximum out of this book. It includes trading (selling) modes of financing including Murabaha, Salam and Istisna a; it also includes Ijarah financing. At the start, summary of Sharia rulings about sales is reported. Chapter one is about Murabaha (cost plus profit) the most widely used financing tool by Islamic Financial Institutions (IFIs) world over and Muajjal (deferred sale). Average share of Murabaha is above 40 in portfolios of IFIs. Murabaha is a very useful tool to replace overdraft and short to medium term financing. This chapter discusses the basic rules of Murabaha, necessary steps involved and comparative study with conventional short term loans including bank overdraft facility. Chapter two is about Bai-Salam; a form of sale contract where by IFIs purchase goods for spot payment with deferred delivery. Practically it is used in financing of agricultural needs of farmers. Chapter three is about Istisna a. This mode of financing is designed to transect business through an order to manufacture and/or supply. It is a sales contract with the exception of existence of subject matter. This tool of financing is...



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