

## Documents

Nasr, W.M.A., Hasan, A.

**Examining preference shares from the Shari'ah perspective: a systematic literature review**

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**Abstract**

**Purpose:** This paper focuses on the different Shari'ah resolutions on preference shares. This study aims to provide a systematic review to cover all authentic, peer-reviewed literature on this issue between the years 2001 and 2020. **Design/methodology/approach:** This library research combines, compares and contrasts the discussions and the results of all these papers besides the opinions and discussions of some renowned scholars in the field. **Findings:** The aim of this paper was met as every research during that period was included and scrutinized which resulted in a comprehensive knowledge about the presence shares. **Research limitations/implications:** One of the limitations was the limited research on the Shari'ah issues in preference shares as a regulatory capital that meets Basel III accords. **Originality/value:** This paper will be the reference for any researcher who wants to add value on this issue and to start from where researchers ended. © 2024, Emerald Publishing Limited.

**Author Keywords**

Preference shares; Shari'ah; Tanazul

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