

## Document details

&lt; Back to results | 1 of 1

[Export](#)
[Download](#)
[Print](#)
[E-mail](#)
[Save to PDF](#)
[Add to List](#)
[More... >](#)

 Intellectual Discourse [Open Access](#)  
 Volume 26, Issue 2, 2018, Pages 729-748

## Duties and decision-making guidelines for Sharī'ah committee: An overview of AAOIFI (Review)

Bin Mhd Zain, M.N.F. [✉](#), Amanullah, M. [✉](#)

Department of Fiqh and Usul Al-Fiqh, Kulliyah of Islamic Revealed Knowledge and Human Sciences, International Islamic University Malaysia, Jalan Gombak, Kuala Lumpur, 53100, Malaysia

### Abstract

[View references \(37\)](#)

The Sharī'ah 'Committee is a board which is independent in directing, reviewing and supervising an Islamic Financial Institution (IFI). It consists of those who are specialised in Fiqh Muʿāmalāt or those who know it with expertise in other fields. In conjunction with IFIs emergence, the Accounting and Auditing Organization for Islamic Financial Institutions (AAOIFI) was established and has issued numerous standards on accounting, auditing and also governance for IFIs. The researchers intend to review the duties and decision-making guidelines of the Sharī'ah Committee prescribed by the AAOIFI in 2010. The review undergoes a thorough search and critical analysis of any related content about the topic throughout the whole standard. Some important results are: AAOIFI mentions directly the duties of the Sharī'ah Committee along with the definition of this Sharī'ah Committee. These duties are directing, reviewing and supervising. On the other hand, decision-making guidelines are indicated indirectly and they are scattered throughout the AAOIFI governance standards. Copyright © IIUM Press.

### SciVal Topic Prominence [ⓘ](#)

Topic: [Islamic banking](#) | [Islamic banks](#) | [Home financing](#)Prominence percentile: 96.136 [ⓘ](#)

### Author keywords

[AAOIFI](#)
[Decision-making](#)
[Duties](#)
[Guidelines](#)
[Sharī'ah Committee](#)

 ISSN: 01284878  
 Source Type: Journal  
 Original language: English

 Document Type: Review  
 Publisher: International Islamic University Malaysia

### References (37)

[View in search results format >](#)
 All
 [Export](#)
[Print](#)
[E-mail](#)
[Save to PDF](#)
[Create bibliography](#)

- 1 (2002) *Introduction. In Accounting, Auditing, and Governance Standards for Islamic Financial Institutions*. Cited 3 times.  
AAOIFI. Manama, Bahrain: AAOIFI

### Metrics [ⓘ](#)

0 Citations in Scopus

0 Field-Weighted Citation Impact



#### PlumX Metrics [v](#)

Usage, Captures, Mentions, Social Media and Citations beyond Scopus.

### Cited by 0 documents

Inform me when this document is cited in Scopus:



### Related documents

Financial contracting, governance structures and the accounting regulation of Islamic banks: An analysis in terms of agency theory and transaction cost economics

 Archer, S. , Karim, R.A.A. , Al-Deehani, T. (1998) *Journal of Management and Governance*

Corporate governance and effective dispute management in Islamic financial institutions

 Oseni, U.A. , Ansari, A.H. , Kadouf, H.A. (2012) *Australian Journal of Basic and Applied Sciences*

Reconstructing the change from judaism to christianity as a paradigm shift

 Grube, D.-M. (2011) *Studies in Theology and Religion*

View all related documents based on references

2 Governance  
(2010) *Accounting, Auditing, and Governance Standards for Islamic Financial Institutions*  
AAOIFI. Manama, Bahrain: AAOIFI

Find more related documents in  
Scopus based on:

Authors > Keywords >

---

3 *AGEB Members*  
AAOIFI  
<http://aaoifi.com/members-3/?lang=en>

---

4 *Audit Committee*. Cited 2 times.  
[AAOIFI](#)

---

5 *Composition*. Cited 63 times.  
[AAOIFI](#)

---

6 *Executive Committee*. Cited 7 times.  
[AAOIFI](#)

---

7 *General Assembly*. Cited 35 times.  
[AAOIFI](#)

---

8 *General Secretariat*. Cited 2 times.  
[AAOIFI](#)

---

9 *Nominating Committee*  
[AAOIFI](#)

---

10 *Objectives*  
[AAOIFI](#)

---

11 *Structure*. Cited 78 times.  
[AAOIFI](#)

---

12 Ajao, O.S., Olamide, J.O., Ayodejitemitope, A.  
Evolution and development of auditing  
(2016) *Unique Journal of Business Management Research*, 3 (1), pp. 32-40.

---