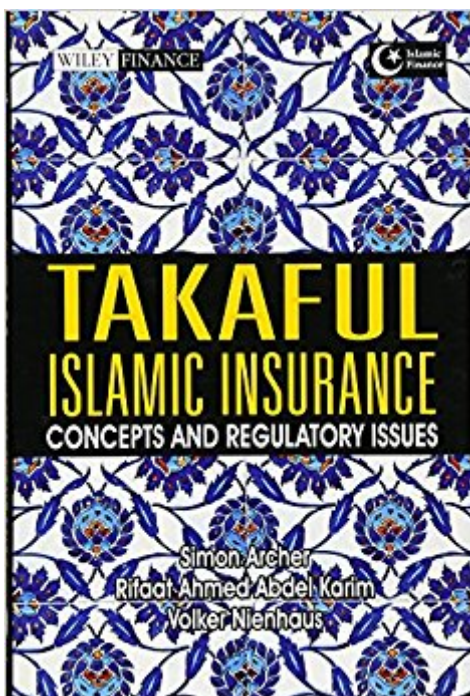


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# Takaful Islamic Insurance: Concepts And Regulatory Issues



## Synopsis

Authors Rifaat, Archer and Volker bring an international perspective to the growing Islamic Insurance industry. Drawing on contributions from leading experts around the world, they present a comprehensive view of the very issues governing the industry and its future direction. As top financial institutes around the world seem to enter the lucrative Takaful markets, this timely book offers crucial background information and advice, invaluable for any serious player in the market.

## Book Information

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Takaful is the means of bringing the social and economic benefits of modern insurance coverage, in a form consistent with their religious beliefs, to Muslims and to the merging economics of many predominantly Muslims countries. As such, the development of takaful is crucial, both to social inclusion in non-Muslim countries, and to economic development in a number of countries with emerging market economies. It is therefore only surprising that the takaful industry is undergoing a period of rapid growth. Yet the development of takaful faces some formidable barriers that are largely due to the complex structure of takaful understandings and the unresolved issues associated with it. These issues contribute to making the development of an appropriate legal and regulatory infrastructure, as well as financial reporting, corporate governance, rating and other related matters, problematic for the takaful industry. *Takaful Islamic Insurance: Concepts and Regulatory Issues* provides an in-depth and comprehensive examination of these issues, contributed by a number of leading experts in the field. The editors, Simon Archer, Rifaat Ahmed Abdel Karim and Volker Nienhaus, who contributed four chapters, are internationally recognized for their work in Islamic

finance. This book constitutes essential reading for all those who seek a solid understanding of the takaful industry, whether they be industry regulators or supervisors, practitioners or academics.

Professor Simon Archer is Visiting Professor at the ICMA Centre, Henley Business School, University of Reading (U.K.), where he teaches on an MSc program, Investment Banking and Islamic Finance. Previously, he was Professor of Financial Management at the University of Surrey (U.K.) having been Midland Bank Professor of Financial Sector Accounting at the University of Wales, Bangor. After studies in Philosophy, Politics, and Economics at Oxford University, he qualified as a Chartered Accountant with Arthur Andersen in London and then moved to Price Waterhouse in Paris, where he became a Partner in Management Consultancy Services. In addition to being co-editor of, and chapter contributor to, *Islamic Finance: Innovation and Growth*, and *Islamic Finance: The Regulatory Challenge* (published by John Wiley), Professor Archer is co-author of the CCH International Accounting/Financial Reporting Standards Guide and the author of a considerable number of academic papers on international accounting and on accounting, finance, and related issues in Islamic financial institutions. He also supervises research students in these areas. He has carried out a number of consultancy assignments for the Accounting and Auditing Organization for Islamic Financial Institutions, the Islamic Financial Services Board, and the World Bank on issues connected with Islamic finance.

Professor Rifaat Ahmed Abdel Karim has been the Secretary-General of the Islamic Financial Services Board since 2002. Prior to his current position, Professor Rifaat was the Secretary-General of the Accounting and Auditing Organization for Islamic Financial Institutions, a post he held for more than eight years. He was a member of the Standards Advisory Council of the International Accounting Standards Board for two terms, and is currently a member of the Consultative Advisory Group of the International Auditing and Assurance Standards Board. Professor Rifaat was a Visiting Professor at Surrey University (U.K.) and Honorary Professor at Monash University (Australia). He is currently a Visiting Professor at Reading University (U.K.). Professor Rifaat is the co-author of *Business and Accounting Ethics in Islam*, the Euromoney bestseller book *Islamic Finance: Innovation and Growth*, and *Islamic Finance: The Regulatory Challenge* recently published by John Wiley. He is also the author of many academic and professional papers on accounting, governance, and finance issues in Islamic banking and finance.

Dr. Volker Nienhaus was Professor of Economics at the German universities of Trier (1989–1990) and Bochum (1990–2004) before he became President of the University of Marburg (election period 2004–2010). He has published numerous books and articles on Islamic economics and Islamic banking and finance since the 1980s. He was a member

of several academic advisory boards of public and private institutions in Germany, including the German Orient-Foundation (1993–2006) and the Federal Ministry of Economic Cooperation and Development (1998–2008). In 2006, he was appointed a member of the Governing Council of the International Centre for Education in Islamic Finance (INCEIF) in Kuala Lumpur. He is also consultant to the Islamic Financial Services Board on governance issues of takaful operations.

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