

عنوان مقاله:

Accounting fields in Islamic banking

محل انتشار:

دوازدهمین کنفرانس بین المللی پژوهش های نوین در مدیریت، اقتصاد و توسعه (سال: 1400)

تعداد صفحات اصل مقاله: 7

نویسنده:

Zahra Salehipoor - Master of Accounting, Islamic Azad University, Sarvestan Branch, Fars, Iran

خلاصه مقاله:

Today, Islamic banks are facing great challenge to successfully serve the Islamic societies in a way to increase the economic growth significantly. The clients in Muslim countries around the world currently represent an enormous opportunity for those willing to overcome financial challenges. The two dimension of Islamic accounting where applied in this research; Islamic Cost Accounting and Amanah. The problem for search is the inability to identify the suitable accounting systems in Islamic banks operating in Iraq. Iraq is one of the Muslim countries that face a great challenge in dealing with lack of understanding to Islamic accounting system. In addition to that it is found that the functional models for utilizing Islamic products are not effective to attract clients for Islamic accounting system. The aim of this study is to examine the relationship between 'Islamic cost accounting' and 'Amanah' together on the development in banking sector in Iraq represented in economic growth. The result showed that the influence of these two variables on economic growth is significant and important to Islamic banking in Iraq. It is concluded that the Islamic financial accounting system is very important because it encourages investment also it improves capital allocation efficiency and the allocation of funds is a matter of success of the project.

کلمات کلیدی:

.Islamic Cost Accounting, Amanah Deposit, Economic Growth

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