

عنوان مقاله:

A Framework for Accessing Funds through Charitable Assignment of Property

محل انتشار:

نشریه بین المللی مدیریت ، حسابداری و اقتصاد، دوره 2، شماره 7 (سال: 1394)

تعداد صفحات اصل مقاله: 12

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خلاصه مقاله:

Endowment has an old history and a long record and has been emphasized and ordered as a good tradition in Islam, but its dimensions and angles has not yet been considered by experts and economists. Expanding economic issues and their complexities, the role of endowment and endowed properties in economic development, and the need to fulfill the purposes of the Holy Legislator and benefactor indicate the need of revision in endowment in accordance with the conditions of that time and place. Endowment institution in the West, as a capable financial institution in equipping the capital to solve social problems has a desirable position; while, despite having deep cultural and powerful religious stimuli, our society still could not use the capacities and capabilities of this good custom properly. Using the methods and new resources of financing in the development of and endowments are ways which suit to the changing circumstances of time and space, to use of high capacity of endowment. In this paper, after examining traditional and modern methods and sources of financing in the development of endowments, the necessity to use Sukuk as a new way of financing is emphasized, then, in the following, profiting Sukuk pattern as one of the new ways .in financing in the development of endowments will be provided

کلمات کلیدی:

Endowment, Sukuk, Financing

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<https://civilica.com/doc/487353>

