

عنوان مقاله:

Sukuk Documentation and Legitimacy: The Role of Shariah Supervisory Board as a Moderator

محل انتشار:

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خلاصه مقاله:

This paper aims to investigate and detect the influence of Shariah documentation on legitimacy of sukuk. In addition, to determine the potential moderating effects of a Shariah Supervisory Board (SSB) on Shariah documentation in relation to sukuk legitimacy. A conceptual model is developed and tested using the data from 82 Sukuk's listed in the Bursa Malaysia's exempt regime. The analysing data's obtained from Shariah reports between the years 2005 to 2015. An analysis of the quantitative data was then made using the Partial Least Squares (PLS). The research found that documentation has no significant effect on Sukuk legitimacy. In addition, this study found that there is empirical evidence showing the moderating effect of a SSB on relationships between Shariah documentation and legitimacy. This study uniquely enriches the literature by adding a new discussion that dealt with documentation and measurements that represent legitimacy level and through investigating SSB as a moderator on this relationship, which is unique as compared to previous studies

کلمات کلیدی:

Islamic Sukuk, documentations, Legitimacy, Shariah Supervisory Board

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