



# Islamic Finance: Ethics, Concepts, Practice

*Usman Hayat, Adeel Malik*

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Islamic economic thought and finance are rooted in Islamic ethics. Their ideals and means are not, however, exclusive to Islam. The principles of Islamic finance emphasize market-based risk-sharing modes of financing that promote asset and enterprise, deploy finance in service of the real economy, and facilitate redistribution of wealth and opportunity. Modern Islamic financial practices, however, privilege legal form over economic substance, which creates an expectations gap between Islamic finance's theory and practice. In the wake of the global financial crisis of 2007–2008, the ideas underlying Islamic finance appeal to those more concerned with the broader impact of finance on society.

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