

Book Reviews

Islamic civilization and the modern world: Thematic essays. By Osman Bakar. Bandar Seri Begawan, Brunei Darussalam: UBD Press, Universiti Brunei Darussalam, 2014. Pp. VIII+356. ISBN: 978-99917-1-269-7 (KulitKeras).

Reviewer: Foyasal Khan, PhD Student (Economics), International Islamic University Malaysia. E-mail: foyasal.khan@gmail.com

Islamic Civilization and the Modern World: Thematic Essays is another masterpiece of the renowned author which has made a thematic presentation of Islamic civilization. This book consists of fourteen chapters along with an “introduction”. Each chapter deals at least with a major theme of Islamic civilization. This book explores many interesting ideas such as the three types of a civilization’s global presence, the *Qur’anic* theory of the identity of the Muslim *ummah* and the identity of Islamic civilization, *tawhidic* epistemology, the core content of a knowledge culture, the wisdom of medical pluralism, the theory of Islam and the three waves of globalization, the marriage between ethnicity and religiosity to produce certain type of civilizations, and civilizational renewal in relation to *Maqasid al-shari’ah*.

In the first chapter, Islamic civilisation and its global presence has been discussed as the most important theme with special focus on the domain of knowledge culture. The various types of a civilisation’s global presence have been explained. The theme of the identity of the Muslim *ummah* and, by extension, the identity of Islamic civilization itself is the primary concern in the second chapter while the central theme of the third chapter is the destined role of Islam and its civilization as the bridge between the East and West.

In the fourth chapter, classification of knowledge and of the sciences have been discussed as the central theme with reference to two of the most eminent Muslim thinkers in history, namely Qutb al-Din al-Shirazi (1236-1311CE) and Ibn Khaldun (1332-1406CE). The spiritual and ethical foundations of science and technology in Islamic civilization have been presented as the theme of the fifth chapter. The author considers this theme as a subtheme of knowledge culture or may be referred to as Islam’s scientific and technological culture.

Islam's medical and public health systems were so comprehensive that it left tremendous impact on the modern West. History of that systems has been revisited in chapter six, while chapter seven discusses the role of cosmology in the cultivation of the arts which is inseparable from knowledge culture as understood and practiced in Islam. Chapter eight deals with environmental health care and welfare which is an extremely important aspect of Islamic civilization.

The theme of Islamic science and technology has been duly placed in chapters nine and ten which is related to the central theme of chapter five. These three chapters show the importance of the pursuit of science and technology in the age of classical Islamic civilization. However, these three chapters differ in emphasis.

Islam and globalization in world history is the main theme of discussion in chapter eleven. A theory called "Islam and three waves of globalization" has been developed which claims the first wave as "the Muslim dominated globalization" with a time-span of about 600 years (1000-1600 CE); the second wave as "western-dominated globalization" with a time-span of about 450 years (1600 - 1950 CE); and the third wave as "contemporary or American dominated globalization".

Focus of discussion has shifted from international arena to a particular region, Southeast Asia, in the twelfth chapter. As a major issue, the identity of Malay Islamic civilization has been addressed specifically. This chapter discusses the application of the theory of *ummatic* and civilizational identity formulated in chapter two to Malay ethnicity that resulted in the formation of Malay-Islamic identity. In the thirteenth chapter, the author portrays the identity crisis of contemporary Muslim *ummah* and its civilization and identifies the eclipse of *tawhidic* epistemology as the root cause of this identity crisis. In the last chapter, he discusses the place and role of *Maqasid al-shari'ah* in the civilizational renewal of the Muslim *ummah* of the twenty-first century and how the restoration of tawhidic epistemology discussed in chapter thirteen can be presented as the key element in the envisaged civilizational renewal (*al-tajdid al-hadari*).

In the concluding chapter, the author argues that the task of civilisational renewal is vast in scope and formidable to be undertaken in practice and it requires the cooperation of many individuals, groups, and institutions. To this end, he recommends three specific suggestions. Firstly, academic and research institutions need to work together in promoting the ideas of the *maqasid* and

al-tajdid al-hadari through activities such as seminars and conferences and publications of writings on the two themes. Secondly, there is a need to identify scholars and academics with the interest and the necessary expertise to help develop the new science of civilization in question. Finally, the issue of interrelationships between the *maqasid* and *al-tajdid al-hadari* has to be put high on the priority list in the collaborative research and publication programs among the Islamic think tanks and other research organizations.

There are many appealing features of the book that would help attract positive responses and critiques from readers thereby helping to contribute to a more enlightened discourse on Islamic civilization. The book will be welcomed by scholars and students in the Muslim world and in the West.

Financial accounting: Conventional and Islamic approach. By Md. Jahirul Hoque, Begum Ismat Ara Huq & Afzal Ahmad. Dhaka: Bangladesh Institute of Islamic Thought, 2013. Pp. 302, ISBN: 978-984-8471-09-8.

Reviewer: Harunur Rashid, Professor, Department of Accounting & Information Systems, University of Chittagong, Bangladesh. E-mail: dhrashid@gmail.com

Accounting is the language of business, a mechanism of recording and reflecting the real financial aspects of any person or organisation. Without acquiring adequate knowledge and skill of accounting no one can think of becoming successful in business, specifically when financial accounting plays a vital role. Accounting practices are based on secular Western culture which is termed conventional accounting. However, Islam has its own ways of accounting on the basis of Islamic Shari'ah. But there is a lack of professional standard textbook to use and refer to. The book *Financial Accounting: Conventional & Islamic Approach* published by BIIT is an effort to overcome this shortcoming.

The book consists of 13 chapters. At the very outset, the authors highlight the basic concepts, significance, common types of accounting, principles of Islamic accounting in contrast with conventional accounting, problems of conventional accounting towards Zakat calculation, operational results, financial position, interest, tax payments, replacement of assets, disclosure etc. and their position in Shari'ah compliance. These contents help students to familiarize with

the issues needed to be readdressed towards the introduction of Islamic accounting.

The second chapter reviews the conventional conceptual framework of accounting from the perspective of Islamic accounting. As the basis of Islamic accounting is acceptance of the principles of *Tawhid*, *'Adl*, *Ihsan*, *Amanah*, *Tawakkal*, *Infaq*, *Sabr*, *Istislah*, *Riba*, *Ihtikaar*, *Zulm*, *Hirs*, and *Israf*, the authors synthesised the conventional accounting principles and concepts like entity, going concern, accounting period, money measurement, cost, full disclosure, conservatism etc. with Islamic perspective and recommended further research and studies for replacement.

In chapter three, the authors present the fundamentals of the business transaction processing under double entry system (as followed in conventional accounting) avoiding the transaction which are strictly prohibited in Islam. Recording, processing and summarizing the business economic events are thoroughly stated in chapter four. Adjusting entries needs to recognize the revenue and expense accounts under accrual concepts of accounting, closing entries to shutdown the periodic temporary accounts and reversing entries to switching over the accrual type adjusting entries to save time are analyzed in chapter five but these are subject to be readdressed under cash basis of accounting which is very much essential under Islamic accounting system. Chapter six highlights accounting for depreciation on block assets only ignoring the treatment of depletion and amortization. Even there is a scope for restructuring the depreciation practices on the current market value of assets as desired by Islamic accounting practices.

As regards the preparation of financial statements - Income statement, Owner's Equity, Balance sheet and Cash flow - the text recognize the conventional accounting standard, GAAP etc. for the Islamic accounting practices until the separate principles like GAAP, Accounting standard, Tax rules and regulations are introduced in chapter seven but prohibited transaction in Islam (for example – interest) should not be considered for recording.

Chapter ten appears to be very important as it discusses in detail the accounting practices under conventional and Islamic perspectives as practiced by banks and financial institutions. They prepare accounts and financial statement based on the guidelines of the Banking Companies Act 1991, The Companies Act 1994, Security Exchange Rules 1987, IAS, BAS, and Bangladesh Bank Circular. Islamic bank and other financial institutions also prepare their accounts and

statements based on the same but interest and other *haram* transaction which are strictly prohibited in Islam are not dealt in accounts.

Therefore, to establish accounting standards of Islamic financial Institution, the book incorporates and analyses the following: a) Structure of Investments as unrestricted and restricted; b) Modes of investment such as- Murabaha, Isara, Istisnaa, Salam, Mudaabaha and Musharaka; c) Objectives of Financial Accounting for Islamic banks and Institutions; d) Qualitative criteria of accounting information; and e) Disclosure of Balance Sheet items. Some illustrations attached at end of this chapter also help the learners to understand this issues in practice. Chapter 11 deals with the financial reporting procedures, attributes of good accounting report and disclosure system, objectives of FRS in Islamic Perspectives, and guidelines of IAS-2 relating to reporting system.

Ethics also referred to as the set of moral principles that distinguish what is right from what is wrong. Everywhere people feel the absence of ethical activities, so incorporating ethical issues in different areas and accounting practices in particular is becoming increasingly important. In Islamic accounting, ethics is more important to accountants due to their dual responsibility and accountability primarily to the almighty Allah the creator and secondly to the organization and stakeholders. Chapter 12 rightly focuses relevant ethical issues, importance of ethics, ethical principles in Islam, and factors affecting ethical behavior. To develop the moral and ethical value in practical life one should go through this chapter.

Overall, this book is inspirational as it is first of this kind and is meant for learners in business education and those who are working in Islamic Shariah based institutions.

Total quality management: Conventional and Islamic approach. By Afroza Bulbul, Farhana Ferdousi & Md. Ataur Rahman. Dhaka: Bangladesh Institute of Islamic Thought, 2013. Pp. 210, ISBN: 978-984-8471-14-2.

Reviewer: Md. Mosharraf Hossain, Professor, Department of Management Studies, Jagannath University, Dhaka, Bangladesh. E-mail: mhdean2010@yahoo.com

Though Total Quality Management (TQM) is relatively a new concept, it is very popular and widely applied in the field of business studies. There is a wrong perception about the Western scholarship that it is the sole contributor to the concept of TQM. The authors have proved that the concept of TQM is not new;

rather it has been developed in the early stages of Islam. The Islamic principles of TQM are: intention or objective, strategic planning, continuous improvement, competitive benchmarking, employee empowerment, welfare of customers, trustworthiness, sincerity, accountability, dedication, gratefulness, moderation, consistency, cleanliness, discipline and united effort, cooperation, conscientiousness, proficiency and efficiency and passion for excellence. The book is well designed and makes a unique contribution to modern Islamic approaches to TQM. In the beginning of each chapter, the authors have given the learning objective, then conceptual discussion of the subject matter of the chapter, learning outcomes, summary of the chapter, study questions and finally references are listed at the end of each chapter. At the end of the book, the authors have also given a glossary which has enriched the standard of the book.

The book is divided into twelve chapters. First chapter deals with modern and Islamic concepts and principles of TQM. It also covers history and evolution of TQM. The authors are of the opinion that according to Islam quality is essential for everything to be accepted by Allah (SWT). Here, quality refers to the best possible efforts to be put in by the doer and its continuous enhancement. Chapter two deals with the approaches to total quality, contributions of different scholars of TQM like Deming, Juran, and contributions of Islamic thinkers on TQM. The authors have proved that the modern principles of TQM are supported by Islam with few differences. Chapter three deals with the quality certification system, quality awards, and International Standard Organization (ISO). It also incorporates ideas on how do American firms encourage unique quality of product, satisfy the customers, and improve the overall financial performance and capability through the standard and how they measure the performance.

Chapter four deals with tools and techniques of quality planning and improvement. Special emphasis has been given on seven management and planning tools, benchmarking, six sigma, and tools for continuous improvement like control chart, pareto diagram, run chart, fishbone, diagram, check sheet and flow chart. Chapter five focuses on continuous improvement and six-sigma. In continuous improvement, it covers Kaizen's concepts of 5S JIT (Just in Time Delivery). Six-sigma covers the elements of six sigma and the Islamic concepts of continuous improvement. In this chapter the authors have proved the principles of continuous improvement that is supported by the Holy Qura'n and Sunnah. Chapter six covers rationales for using benchmarking, its types, process, phases, and benefits. It also covers benchmarking methods and models.

Chapter seven highlights traditional organisational structure, problems, redesigning organisation for quality, comparison of the theories of organizational design along with Islamic perspective of organizational structure. In this chapter, the authors want to give a message about the necessity of adjusting the organization structure to TQM. Chapter eight deals with total quality and organizational change which covers demand for change, cultural change, cultural change under Islamic perspective, reengineering, with its principles and quality oriented change and organizational theory. In this chapter, importance of organizational change on TQM has been highlighted. Chapter nine includes building quality teams and empowerment which covers team and types of team, effectiveness of team work, concepts and importance of empowerment, how to empower employees, principles of empowerment and team work practices in Islam.

Chapter ten focuses on quality leadership, role of quality leader, historic approach to leadership management in different eras of six great prophets, unique leadership of Prophet Mohammad (SAW), comparison of transformational, servant and Islamic Leadership Model and its special features like trustworthiness, sincerity, accountability, dedication, gratefulness, moderation, consistency, cleanliness, discipline, cooperation, justice, proficiency, passion for excellence, continuous self evaluation, parishioners, pride and change agent. In this chapter the authors have tried to prove the superiority of Islamic leadership and Prophet Mohammad (SAW) as the greatest leader. Chapter eleven covers the competitive advantages and strategic management: quality as a generic strategy, and approaches to implement TQM strategies in organization, importance of quality in meeting customers' expectations in product design, services, flexibility, innovation and rapid response. And the final chapter deals with quality ethics and values such as concepts of ethical values, ethical standards for quality, ethical standard from Shriah perspective and expected features to be a good quality people.

Overall, the book is user-friendly but it has some major shortcomings. Discussions on concepts in every chapter are very brief. Furthermore, certain other important concepts are missing which, if included, would have further improved the quality of the work.

Application of ethics in morals, manners and laws: By ABM. Mahbubul Islam & Md. Shahadat Hossain. Dhaka: Bangladesh Institute of Islamic Thought, 2014. Pp. 250, ISBN: 978-984-8471-16-6.

Reviewer: Begum Asma Siddiqua, Professor, Department of Law & Justice , Rajshahi University, Bangladesh. E-mail: asma_edu@yahoo.com

The book *Application of Ethics in Morals, Manners and Laws* adds to the Education Series 03 of the Text Book Writing Project of the Bangladesh Institute of Islamic Thought (BIIT). This book is an attempt to introduce Islamic concepts in the educational system at the university level. The stated objective of the book is to infuse ethics and morals into the mind of the students of law and other disciplines. The book is written as a required text book for General Education courses, Legal Education courses at Bachelors and Masters levels and LLM programs of public and private universities in Bangladesh.

The book containing 12 chapters is divided into four parts. The first part contains four chapters. The first chapter lays down the conceptual issues, history, classification of ethics, morals, laws and their relationship. It argues that laws must be read and implemented in conformity with morals. The second chapter focuses on ethics and morals in five major religions namely Hinduism, Buddhism, Christianity, Judaism and Islam. After a comparative analysis, the chapter has argued that Islam is the only revealed religion which can show the right path to reach the goal of creating a righteous person, a healthy society and a strong nation. Chapter three considers five different professions: Legal, Medical, Business, Engineering and Teaching. Ethics in these five professions is discussed with reference to cyber law, software engineering, information technology, advanced technology and Islam. It has explained the basics of professional ethics in dealing with clients, patients, consumers, students and all stakeholders. Chapter four focuses on the idea, concept, needs and scope of ethics in man-made ideologies such as secularism, nationalism, capitalism, socialism, positivism and humanism. This chapter has drawn attention to the fact that the aspects of ethics in manmade ideologies carry different meaning which appear contradictory to Islam.

The second part consists of six chapters. This part details the application, meaning, function, aspects and importance of ethics and morality in Islam in relation to nature, character, behaviour and attributes of human being and power of his soul. Chapter one details out the meaning and importance of character or

akhlaq. Chapter two explains morality in terms of good character or *Husn al Khuluq* which is the key to success in the life in this world and in the hereafter. Chapter three unfolds the relations among human being, morality and soul. It argues that composition of the soul is made of desire, anger, animal instinct and divine entity qualified with rationality and reason which assists a person to become moderate and balanced. Chapter four discusses the necessity of practicing Islamic morals in the society. Chapter five highlights the fact that human soul is born clean and pure and continues to be so until affected by the worldly flaws. When rationality and reason in a human being monitors different aspects of a soul, good morals follow. Wisdom, courage, kindness and such qualities are embedded in the soul which reflect in the behaviour of a person. Chapter six recognises the realities of worldly affairs which make many good qualities to disappear. There is a probability of irregular immorality in a man turning into a regular pattern of behaviour giving rise to many vices in life. Only true knowledge of Islam can assist to sweep away bad morals and rectify the soul toward Islamic morals.

The third part of the book consists of only one chapter which discusses various aspects of practical manners. It presents the guidelines and standards for life style, cleanliness, dress code, food, manners of eating, drinking, sleeping, walking etc., from the perspective of Islam. Manners in Islam with regard to behavioral attributes are translated into rights of a Muslim against another human being whereas normal activities are considered as an obligation for a Muslim entrusted upon him. And finally, the last part of the book, again with only one chapter, reiterated the position that man is born pure; so a healthy and moral orientation can lead to the original position of the purity of soul.

The book is first of its kind in the curriculum of the education system of Bangladesh. It is an effort of reconstituting educational curriculum from the perspective of Islamic intellectual, cultural and civilisational dimensions. The book will have positive effects on the undergraduate and graduate students of different disciplines at different universities in Bangladesh and other countries. However there remain certain shortcomings. The authors could have arranged different parts of the book more systematically to keep smooth transition of the flow of ideas from one chapter to the other. There is huge and disturbing imbalance between different parts in terms of chapterisation. While the first two parts contain a large number of chapters, the last two parts contain one each. Besides, there is repetition of ideas and discussion which could have been avoided with more careful editing.

Development of Muslim art and architecture in Bangladesh. By Muhammad Ashraful Islam & Dr. M. Nurul Islam Manjur. Dhaka: Bangladesh Institute of Islamic Thought, 2014. Pp. 336, ISBN: 978-984-8471-18-0.

Reviewer: Syed Lutful Haque, Journalist, Writer and Poet. E-mail: bjit.biit@gmail.com

Development of Muslim Art and Architecture in Bangladesh is an appreciable work highlighting the hidden treasure of architectural arts and culture prevailing in Bangladesh. The book comprises three parts and eleven chapters. Part One on Muslim Architecture in Bangladesh focuses on Development of Muslim Architecture in general, Mosque Architecture, Local styles of Architecture in Bangladesh, Katara Architecture in Bangladesh and Tombs & Mausoleum Architecture. Part Two focusing on Painting, Calligraphy and Numismatics discusses Muslim Painting in general, Muslim Calligraphy, Folk Art and Miniature Painting in Bangladesh and Numismatic Art in Bangladesh. Part Three focusing on Development of Minor Art in Bangladesh presents Decorative Metal work and Heritage of Filigree Art in Bangladesh. The book also contains an appendix on Architectural Terms in alphabetical order. All the chapters are arranged logically and each of these chapters contain latest information. Together, these chapters provide the history and heritage of art and architecture starting from the Mesopotamian civilization and running through Byzantine and Mughal periods. The book contains a 34-page appendix to describe the important expressions used in the 336-paged book.

The book delves deep into the mysteries of painting, calligraphy, folk and classical Islamic art, architecture, coinage, metal works, ceramics, filigree works, brick and stone carving, inlay work, gold and silver jewellery, weapons etc. It will meet the requirements of students at Masters' level in the Islamic art and architecture in Bangladesh. This work stands at par with the writings of great scholars such as Ahmad Hasan Dani, A.N.M. Habibullah, Md. Sirajul Islam, Nazimuddin Ahmed, Syed Mahmudul Hasan and Ayesha Khatun. In this book, the authors categorically defined each style of Muslim Architecture in Bengal including local variations such as Khan Jahani and Shaista Khani Styles with special treatment to Bengal Do-chala, Chau-chala, At-chala and other chalaas which influenced even the Mughal Royal Architects at a time. Especially the chapters on 'Heritage of Filigree Art' and 'Katara Architecture' are quite remarkable and seem to be a new presentation. The author's critique of calligraphy is also commendable in this book.

The book contains 203 illustrations in black and white which is awkward in today's world when colour photography is rather obvious to present the real

image. The book includes the first Muslim gold coin ever found in the world issued by Caliph Abdul Malik (685-706 CE) of Arabia. It also includes first Muslim Coin ever found in the Indian Subcontinent. The Coin chapter is also enriched with its specimen coin of Mohammad Bokhtiyar in 601 AH which is the first Muslim coin of Bangladesh. The chapter also refers to many other coins of Britain, Nepal, Myanmar and Bangladesh. The author has analyzed calligraphic value of coins and passed valuable remarks about some coins one of which is most recent in Bangladesh.

The book makes clear about the Muslim genius in designing the palaces, gardens, mosques and education centers. They put their efforts even in designing ornaments, ivory, and various metal crafts for use in the court or in the *Harem*. Even the day to day utensils, knives for private security, launchers, swords and canons for military expedition and fortress for sheltering soldiers bore the inscriptions of Muslim art. Generally, nature and its objects, motifs and artistic designs dominated the Muslim art as creating human figure or of living creature was not prescribed by Islam. Instead, Islamic art was developed by utilizing geometric, floral and calligraphic shapes and forms, often interwoven.

Islamic art has differed depending on which part of the Muslim world it developed in. With the spread of Islam outward from the Arabian Peninsula in the seventh century, the figurative artistic traditions of the newly conquered lands profoundly influenced the development of Islamic art. Ornamentation in Islamic art came to include figural representations in its decorative vocabulary, drawn from a variety of sources. Although the often cited opposition in Islam to the depiction of human and animal forms holds true for religious art and architecture, in the secular sphere, such representations have flourished in nearly all Islamic cultures. However, figural motifs are found on the surface decoration of objects or architecture, as part of the woven or applied patterns of textiles, and, most rarely, in sculptural form. In some cases, decorative images are closely related to the narrative painting tradition, where text illustrations provided sources for ornamental themes and motifs.

It is true that the tradition of arts and architecture in the Indian subcontinent is primarily influenced by the Indus valley civilization and the Persian rulers who had mastered the subject. However, being a Muslim nation, under Arab rule, Persians also made paintings and art works with human and animal figures because of their past belief in Zoroastrianism and lately under influence of mystic Sufism. In short, readers of all types will find the book informative and knowledgeable. It can be justifiably used as a reference for the researchers.