

RELIGIOUS AND CULTURAL VALUES OF ISLAM KNOWLEDGE IN ISLAMIC FINANCE

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Abstract

Anthropology demands renewed attention to the knowledge practices of the accounting profession and anthropological analysis. Using data and theory from Islamic accountancy in Malaysia and the global network of Islamic financial engineers, this article challenges work on religion theoretical functions by attending to the inherent reflexivity of religion practice and the practice of accounting for accounting. Such a move is necessary because critical accounting scholarship mirrors, and has been taken up by, Islamic accountancy debates around the form of accounting knowledge. The article explores the work that religion literature shoulders in carving up putatively stable domains of the technical and theoretical, and makes a case for a reappreciation of the techniques for creating anthropological knowledge in the light of new cultures of accounting.