S

e lee en el resumen con el que se presenta el artículo *Impact of Self Efficacy, Attitude and Social Influence on Islamic Home Financing (A Case Study on Islamic House financing in Pak)* *Bilal,* escrito por Sami, Tariq, publicado por  *Journal of Finance, Accounting and Management*; Beverly Hills Tomo 15, N.º 2, (Jul 2024): 16-30: “*Current study explain the relationship between self-efficiency, attitude, social influence and Islamic home financing by using the sample of Islamic banks registered in the state bank of Pakistan. More specifically current study elaborate theory of plant behavior in the context of Islamic financing. A self-administered questionnaire was distributed to the Islamic banks professionals for the collection of data. Questionnaire was adopted from the previous studies. More than 100 respondents are taken for the investigation of hypotheses. SPSS and Smart PLS used to estimate the results. Structure equation modeling was employed to achieve the objective of the study. Reliability and validity of the data estimated by the measurement model while structure model explain the relationship between the hypotheses. Findings of the study reveals that self-efficacy has a insignificant impact on the Islamic home financing. Moreover, customers influenced by the friends and family also attract towards the Islamic home financing. Furthermore, emotions and behavior of the customers also supporting the Islamic home financing. Current study have a significant implications for the policy makers and the management of the Islamic banking. For this purpose, managers must focus on the providing knowledge about Islamic product and services to build the customer confidence on Islamic financing. Regulators of the Islamic banking need to improve framework Shariah compliance product and services to create the interest of ultimate customer and clients.*” Varias veces hemos hecho notar la diferencia de la contabilidad islámica respecto de la internacional. Es una muestra de cómo el criterio que domina el sistema no siempre es el capitalismo. La cuestión es tan serie que en su momento la Fundación IFRS [comunicó](https://www.ifrs.org/groups/islamic-finance-consultative-group/): “*The International Accounting Standards Board (IASB) decided to establish the Islamic Finance Consultative Group (IFCG) following its 2011 Agenda Consultation*.” Nada sabemos de esa cultura en cuanto toca a su manejo económico, financiero y contable. Pero deberíamos estudiarla para comprenderla y para saber cómo es que puede haber diferencias entre modelos. Sus 15 miembros, en la reunión de noviembre pasado recordaron: ―Certain assets and liabilities e.g., monetary assets and liabilities (receivables and payables, established as Dain / debt), are not allowed to be remeasured. ―Established receivables and payables are not allowed to be changed after constructive liquidation. ―The business model differences result in attribution of profits, losses and comprehensive income to different sets of stakeholders. ―Attribution of underlying assets and determination of resultant profits and losses, have a corresponding effect on the amounts of URIA and QE.