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The Financial Management syllabus contains a section on Islamic finance (Section E3). All components of this section will be examined at intellectual level 1, knowledge and comprehension. Although the concept of Islamic finance can be traced back about 1,400 years, its recent history can be dated to the 1970s when Islamic banks in Saudi Arabia and the United Arab Emirates were launched.

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Section E of Financial Management syllabus deals with business finance: What types of finance? What sources? What mix? The article will first consider a business's formation and initial growth, then a company that is well-established and mature, and will look at the financing choices and decisions that could face it at various stages.

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