

# Abbreviations

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AAOIFI	Accounting and Auditing Organization for Islamic Financial Institutions
AT1	Additional Tier 1
CET1	Common Equity Tier 1
CSR	corporate social responsibility
DJIM	Dow Jones Islamic Market Index
DJS	Dow Jones Sustainability World Index
DJW	Dow Jones World Index
ESG	environmental, social and corporate governance
EURIBOR	Euro Interbank Offered Rate
FAS	Financial Accounting Standard (of AAOIFI)
GCC	Gulf Cooperation Council
GII	Government Investment Issues (Malaysia)
IASB	International Accounting Standards Board
IDB	Islamic Development Bank
IFRS	International Financial Reporting Standard (of IASB)
IFSB	Islamic Financial Services Board
IIFM	International Islamic Financial Market
ISDA	International Swaps and Derivatives Association
LIBOR	London Interbank Offered Rate
OIC	Organization of Islamic Cooperation
PLS	profit and loss sharing
REIT	Real Estate Investment Trust
SMEs	small- and medium-sized enterprises
SPV	Special Purpose Vehicle
SRI	socially responsible investment
UAE	United Arab Emirates

UK	United Kingdom
UN	United Nations
US	United States