

**TIFBR****Tazkia Islamic Finance and  
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TIFBR (Tazkia Islamic Finance and Business Review) is a peer-reviewed journal published by the Institute for Research and Community Empowerment (IRCE), Tazkia University College of Islamic Economics in Collaboration with Association of Islamic Economics Lecturers (ADESY). The journal is a semiannual journal issued in July and December. The aim of the journal is to disseminate Islamic economics, finance and business researches done by researchers both from Indonesia and overseas.

The editor receives manuscripts that have not been sent to other journals for publication. Notes for contributors are presented at the end part of this journal.

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