The chapters in this book have fulfilled the objectives that the author has set out to achieve. The volume's fourteen chapters provide a brief history of Islam, cover the sources of Islamic law, and discuss commercial law, including contracts, usury, and different types of acceptable and unacceptable business practices. The chapters also provide an overview of traditional Islamic financial products that have changed in recent times to accommodate the current needs of Muslims around the world, discuss the challenges of Islamic banking today, and present case studies of Southeast Asian countries where Islamic banking and finance is prevalent. There are, however, some obvious mistakes this book, as mentioned in the preceding paragraphs. Perhaps in later editions the author will try to discuss *zakāh* as a wealth distribution tool in Islam. Also, while he has demonstrated himself to be very well versed within the scope of the analysis of Islamic finance, the author may be less so in his examination on matters relating to the more technical aspects of the Sharī 'ah and Islamic jurisprudence.

Comparing selected Higher Education systems in Asia. By Sarjit Kaur, Shukran Abdul Rahman, Koo Yew Lie, Maskanah Mohammad Lotfie and Hafiz Zakariya. Kuala Lumpur: Institut Terjemahan & Buku Malaysia (ITBM) and Institut Penyelidikan Pendidikan Negara (IPPTN), 2014, pp. 74, ISBN: 978-967-430-527-7.

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The higher education (HE) sector is constantly changing. Presently, Higher Education Institutes (HEIs) have expanded and diversified their roles from solely training and providing human resources and advancing knowledge to include taking an active role in national, economic, and technological developments. HEIs no longer enjoy the luxury of financial backing and public funding from their respective governments. Instead, across many contexts, they have been asked to become financially independent. In addition, contemporary HE developments have been marked by aggressive competition among HEIs across the world to attract and recruit postgraduate and international students, to win research grants and funding, and to commercialise research products. However, across different contexts and amidst such globalised competition, the higher education scenario varies. The book under review, *Comparing Selected Higher Education Systems in Asia,* co-authored by Kaur, Abdul Rahman, Yew Lie, Lotfie and Zakariya, contributes to our understanding of selected contexts. The benefit of such understanding, the authors argue, could, "encourage the possibility of collaboration and knowledge sharing in the domains of governance, administration, teaching and learning, as well as research, innovation and commercialisation activities" (p. xiv).

The book examines similarities and differences in the aspects of policy development, structure, and internationalisation of the HE sector between Malaysia, Australia, Thailand, and Vietnam. The authors lay the foundations for analysing HE systems by providing an overview from the demographic perspective, historical development, current systems, and media roles in the HE scenario of the four countries. Demographic comparisons are made on population, economic status, and access to tertiary education. There is a clear distinction between the four countries from the population perspective, with Vietnam having the largest population, followed by Thailand, Malaysia, and Australia. The latter leads the way in terms of economic development. In term of access to tertiary education, the number of students enrolled in tertiary education is consistently growing for all countries.

Additionally, the authors discuss the historical development of the HE sectors for the four countries. The education system in Malaysia has been shaped by the British colonial experience. Establishment of universities serves a number of purposes, such as knowledge advancement, but it is mostly for nation building and national integration/unity. HEIs in Thailand were established with the aim to, "train Thai youth for employment in the new expanded government civil service" (p. 8). As such, HE development in both Malaysia and Thailand are driven by their internal politics. This, however, is not the case for Australia, whereby the HE sector is described as "one of growth and reform" (p. 9). Australian universities have evolved from focusing on advanced teaching in wide areas of courses to engaging in advanced applied research with minimal government interventions and funding. Curiously, there is no clear indication by the authors on the purpose of the establishment of HEIs in Vietnam. Most of the discussion on Vietnam's

HE historical development hovers around its political situation which has been affected by long periods of war.

Furthermore, the authors showed that the HE providers are managed and regulated differently across the studied contexts. In Malaysia, the HE sector is fast becoming an industry, with the government as the main stakeholder. Universities are asked to focus on meeting the interests of students as well as the general society. A new Ministry of Higher Education was established to oversee the management and operations of HE providers in the country. Accreditation boards, strategic and action planning, and enforcement units were established to introduce, facilitate, and drive quality improvement among providers. In parallel, Thailand's HE sector also experienced significant changes due to rapid development. A new Ministry of University Affairs and Ministry of Education were made responsible to set standards, provide resources, set activities, and inspect and evaluate HE providers and programmes in the country.

The authors' discussion on Vietnam's current HE system still mingles with political issues, especially the effects of war on its social, economic, and educational development. It adopted the model of the former Soviet Union, with mono-disciplinary institutions taking preference as opposed to multi-disciplinary institutions. Recent developments have seen the merging of several ministries into a single Ministry of Education and Training which oversees the educational reforms in the country. HEIs, which were previously highly controlled by the state, have received more autonomy. The government of Vietnam contributes enormous investment in the human resources and infrastructure of universities. In return, HEIs have become the key providers of well qualified human resources. Among the four countries, Australia is the most popular choice for international students to pursue their tertiary and postgraduate education. The nature and character of Australian universities have been shaped by its federal government and market influence. The current scenario has seen Australian universities move towards a more corporate orientation and expand their revenues away from government funding. There is a growing reliance on market forces and regulatory powers of external agencies. Unlike the other countries. Australian universities have full control over their employees, finance, investments, and corporate affairs.

Historical background and societal change both influence HE policy development. The authors discuss four aspects of policy development in light of access and equity, quality assurance, community engagement, as well as research and development. In general, overall access to universities is increasing yearly in all countries. However, the number of students enrolled in the HEIs in Vietnam and Thailand is considerably lower compared to Australia and Malaysia. All four countries apply meritocratic principles to uphold the Universal Declaration of Human Rights which state that everyone has the right to education. However, minority groups still receive special attention in all countries. Special measures are taken to accommodate students from rural areas, low social economic status (SES), female students (in Thailand and Vietnam) and disabled students.

For most of the HE systems, the idea of community engagement is still new with some universities still struggling on this front. The main idea of community engagement is to ensure universities contribute their expertise for the benefit of the society. In this regard, Thailand's HE system leads the way in integrating community engagement in their curriculum and research by working closely with provincial administrations. Like Thailand, Vietnam also emphasises on community engagement, which is clearly manifested in the functions of its universities and colleges. In terms of policy framework, Malaysia shares a similar top-down approach with Thailand and Vietnam. However, the results and its application are still questionable, and in this sense Malaysia's contemporary situation is closer to Australia, which is described by the authors as disjointed, uncoordinated, and fragmented.

Further, research and development has become more prominent in HE than before, with innovation and commercialisation having been incorporated as part of the functions of HEIs, in addition to knowledge advancement and theoretical development. A similar scenario can be seen between Malaysia and Thailand, where designated research universities are awarded more privileges and funding to focus on research. While commercialisation and technology transfer is highly emphasised in Malaysia, research and development in Thailand serve as tools for human resource development and community empowerment. On the other hand, in Vietnam, research has contributed to policies and strategic actions in educational reform, socio-economic development, and national security. Though there is no designated research university in Australia, most of its universities strive towards becoming internationally-recognised research intensive universities. Both Australia and Malaysia allocate huge amounts of money through a central agency to facilitate research and development activities.

Next, the authors discuss the HE structures in the context of governance, funding and financing, teaching-learning, and privatisation. Their discussion on governance focuses on the techniques of categorisation of HEIs, stakeholder guidance, and governance. There are different ways to categorise universities, with both Malaysia and Thailand designating research-intensive universities in line with the global trend. Australia and Vietnam categorise universities based on ownership such as public universities - private universities, and overseas private universities for Australia and public, peopleestablished, and private institutions for Vietnam. In this respect, the comparison between all countries is not made on the same level by the authors. Malaysia, for example, also has private universities, which are composed of people-established and overseas branch universities. In addition, its public HEIs include polytechnics and community colleges. These institutions are far greater in number compared to the 20 public universities. Furthermore, most of the authors' discussion on stakeholder guidance and governance seem to overlap with their earlier overview of HE systems.

The funding and financing aspect of HEIs vary according to country, with universities in Australia receiving less financial support as opposed to its Asian counterparts. However, consistent with Malaysia and Thailand, government funding is concentrated to research-intensive universities. This situation concerns only public universities. Private universities receive no financial support from the government. Instead, private universities are allowed to generate and regulate their own financial management. Privatisation in Malaysia, Thailand, and Vietnam are very much linked to the establishment of private universities. This is not the same in Australia, where only four private universities exist. Privatisation is more diverse in a way that private entities contribute financial resources in the public universities through various means. Teaching-learning activities for all countries are conducted with the aims to equip students with proper knowledge and competencies, national agenda, and theoretical development. Slight differences can be seen in the scope of the teaching-learning structure, with Australia emphasising more on international flavour and cultural diversity, while Malaysia, Thailand, and Vietnam still focusing on nation building. However, a number of issues such as teacher-student issues, teacher-students ratio, learning facilities, and academic and non-academic staff are not clearly discussed by the authors in the chapter.

Liberalisation and globalisation are infused within the internationalisation aspect of HEIs throughout the world. Different HE systems interpret and implement their own internationalisation policy. Australia's HE system concerns the quality of academics, students and programme, while Thailand opts for a bottom-up and balanced approach by attracting international students and improving local standards towards international quality. Though Malaysia is trying to be a HE hub, its internationalisation policy seems to lean towards mobility and recruitment of international students, which undermine the aspect of quality. Vietnam focuses more on partnership and joint programmes with international institutes. Even though internationalisation has various definitions, all four countries work towards establishing internationally/regionally recognised degrees. Action plans are drafted to introduce acceptable systems, inspired by the European Credit Transfer System. The authors also discuss curriculum development in relation to the internationalisation agenda. Australia maintains its international appeal by using an international approach to content and delivery and development of culturally sensitive academic staff. Meanwhile, Vietnam's cooperation/collaboration strategies benefit its curriculum by helping it to be responsive to international demands. Thai studies in Thailand's HEIs have become a main attraction for international students. Malavsia, however, has not received the same response towards its English programme, despite being touted as the course to attract international students.

Overall the book provides a valuable overview of HE systems in the four countries. However, in terms of content, this book is not as extensive compared to other literature on HE systems, such as those found in Springer's series on HE. In relation, most other publications on HE systems focus on one or two main aspects such as governance, quality assurance, and/or financing-funding of HE. Admittedly, the authors provide a good framework with specific research questions in their methodological framework section (p. xvi). However, some of the questions remain unanswered. The emphasis on Malaysia's HE system offers significant discussion points, but readers will find reports on other countries rather thin.