This study is an important contribution to the understanding of the beginnings of Islamic jurisprudence. The compilation of the text apparently dates back to some time before the end of the Umayyad period (132/750 AD). It is now made accessible to the scholarly public by a careful and knowledgeable edition, annotation, and discussion.

This text does not seem to be confined to a mere sectarian milieu, although it originated within the Basran Ibadi community and shows many clear traits of what later became parts of the doctrin of the Ibadyya. It rather displays juridical material and opinions from a wide range of sources.

Thus, the work throws light on the formation not only of the ibadi school of though but of other Islamic schools as well.

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