



**Universitas Negeri Surabaya
Faculty of Economics and Business
Bachelor of Accounting Education Study Program**

Document Code

SEMESTER LEARNING PLAN

Courses	CODE	Course Family	Credit Weight			SEMESTER	Compilation Date																																																		
Sharia Banking Accounting	8720902100		T=2	P=0	ECTS=3.18	4	July 17, 2024																																																		
AUTHORIZATION	SP Developer		Course Cluster Coordinator			Study Program Coordinator																																																			
	Dr. Luqman Hakim, M.SA				Rochmawati, S.Pd., M.Ak.																																																			
Learning model	Case Studies																																																								
Program Learning Outcomes (PLO)	PLO study program that is charged to the course																																																								
	Program Objectives (PO)																																																								
	PO - 1	This course discusses the basic concepts of sharia accounting and conventional accounting, the basic concepts of preparing and presenting sharia financial reports, system concepts, types and characteristics of Islamic financial institutions, describes Mudharabah transaction accounting, describes salam and istisna' transaction accounting, describes Ijarah transaction accounting, describing Mudharabah transaction accounting, sharia bank giro accounting concept, sharia insurance transaction accounting concept, analyzing the concept of zakat, infaq and shodaqoh accounting transactions, analyzing contemporary issues of sharia bond accounting, analyzing contemporary issues of sharia pawnshop accounting, analyzing contemporary issues of accounting sharia sharf transactions, analyzing contemporary issues of kafalah, hafalah and qordul hasan accounting and resolving sharia banking cases																																																							
	PLO-PO Matrix																																																								
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PO Matrix at the end of each learning stage (Sub-PO)																																																									
	<table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <td rowspan="2" style="text-align: center;">P.O</td> <td colspan="16" style="text-align: center;">Week</td> </tr> <tr> <td style="text-align: center;">1</td><td style="text-align: center;">2</td><td style="text-align: center;">3</td><td style="text-align: center;">4</td><td style="text-align: center;">5</td><td style="text-align: center;">6</td><td style="text-align: center;">7</td><td style="text-align: center;">8</td><td style="text-align: center;">9</td><td style="text-align: center;">10</td><td style="text-align: center;">11</td><td style="text-align: center;">12</td><td style="text-align: center;">13</td><td style="text-align: center;">14</td><td style="text-align: center;">15</td><td style="text-align: center;">16</td> </tr> <tr> <td style="text-align: center;">PO-1</td> <td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td> </tr> </table>						P.O	Week																1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	PO-1																	
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Short Course Description	This course discusses the basic concepts and principles of sharia finance, the basic framework for preparing and presenting sharia financial reports, accounting for sharia banking services, murabahah accounting, salam accounting, istishna accounting, mudharabah accounting, musyarakah accounting, ijarah accounting, fundraising accounting and calculations for results. as well as preparing sharia bank financial reports and resolving sharia banking cases																																																								
References	Main :																																																								
	<ol style="list-style-type: none"> 1. Wiroso. 2011. Akuntansi Transaksi Syariah . Ikatan Akuntan Indonesia. (Wiroso) 2. Ikatan Akuntan Indonesia. 2009. SAK per Januari 2015 : PSAK 59, 101 13 110 (PSAK) 3. Sri Nurhayati dan Wasilah. 2008. Akuntansi Syari 19ah di Indonesia . Salemba Empat. Jakarta (SW) 4. Wiyono, Slamet. 2018 Akuntansi Perbankan Syariah untuk SMK/MAK kelas XI. Penerbit Erlangga. Jakarta 5. Alqur'an dan Assunnah 6. Muslimin, H. Kara. 2010. Bank Syari'ah Di Indonesia. Yogyakarta. UII Press 7. Rizal Yaya, 2015.dkk Akuntansi Perbankan Syariah. Salemba Empat 8. Standar Akuntansi Keuangan 2017. Ikatan Akuntan Indonesia 9. Mulawarman, Aji Dedi, Akuntansi Syariah : Teori, Konsep dan Laporan Keuangan, Jakarta: E Publishing Kompany, 2009. 10. Syahatah, Husein, Pokok-pokok Pikiran Akuntansi Islam, Cet – 1, Jakarta: Akbar Media Eka Sarana, 2001. 																																																								
	Supporters:																																																								
Supporting lecturer	Dr. Luqman Hakim, S.Pd., S.E., M.SA. Rochmawati, S.Pd., M.Ak. Vivi Pratiwi, S.Pd., M.Pd.																																																								

Week-	Final abilities of each learning stage (Sub-PO)	Evaluation		Help Learning, Learning methods, Student Assignments, [Estimated time]		Learning materials [References]	Assessment Weight (%)
		Indicator	Criteria & Form	Offline (offline)	Online (online)		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	Students are able to describe the basic concepts of sharia accounting and conventional accounting	Describe the basic concepts of sharia accounting and conventional accounting: 1. describe the basic concepts of sharia accounting 2. describe the basic concepts of conventional accounting Explain the Basic Framework for Preparing and Presenting Sharia Financial Reports Describe the basic concepts for preparing and presenting sharia financial reports	Criteria: Assessment rubric is attached Form of Assessment : Participatory Activities	Lectures and brainstorming, using case studies in 6 X 50 learning	Lectures and brainstorming, using case studies in learning	Material: Students are able to describe the basic concepts of sharia accounting and conventional accounting. Reader: <i>Sri Nurhayati and Wasilah. 2008. Syari 19ah Accounting in Indonesia. Salemba Four. Jakarta (SW)</i>	4%
2	Students are able to explain the basic concepts of preparing and presenting sharia financial reports	basic concepts for preparing and presenting sharia financial reports	Criteria: Assessment rubric is attached Form of Assessment : Participatory Activities, Practice/Performance	Lectures and brainstorming, using case studies in learning	Lectures and brainstorming, using case studies in learning	Material: basic concepts for preparing and presenting sharia financial reports Reader: <i>Wiyono, Slamet. 2018 Sharia Banking Accounting for SMK/MAK class XI. Erlangga Publishers. Jakarta</i>	4%
3	Students are able to describe system concepts, types and characteristics of Islamic financial institutions	Identifying the concept of systems, types and characteristics of Islamic financial institutions	Criteria: ... Form of Assessment : Practice / Performance	Lectures and discussions on Islamic financial institutions, financial reports of sharia entities, and related articles. Case studies related to sharia financial material 3 X 50	Case studies related to sharia financial material	Material: system concepts, types and characteristics of Islamic financial institutions Reference: <i>Mulawarman, Aji Dedi, Sharia Accounting: Theory, Concepts and Financial Reports, Jakarta: E Publishing Kompany, 2009.</i>	4%

4	Able to understand Murabahah transaction accounting	Explain Mudharabah Transaction Accounting related to: a. Murabahah transaction accounting concept b. Murabahah transaction agreement	Criteria: ... Form of Assessment : Participatory Activities	Group discussions and comparing contracts in theory with practice in sharia financial institutions. Case study of implementing mudharabah accounting in sharia banking 3 X 50	Case study of implementing mudharabah accounting in sharia banking	Material: Murabahah transaction accounting Reference: Sri Nurhayati and Wasilah. 2008. Syari 19ah Accounting in Indonesia. Salemba Four. Jakarta (SW)	4%
5	Able to understand transaction accounting Salam and Istishna'	Explaining Salam and Istishna' Transaction Accounting related to: 1. Explain the concept of transaction accounting. Salam2. Explain the concept of istisna transaction accounting	Criteria: ... Form of Assessment : Participatory Activities	Group discussions and comparing contracts in theory with practice in sharia financial institutions 3 X 50	Group discussions and comparing contracts in theory with practice in sharia financial institutions	Material: transaction accounting Salam and Istishna' Library: Mulawarman, Aji Dedi, Sharia Accounting: Theory, Concepts and Financial Reports, Jakarta: E Publishing Kompany, 2009.	4%
6	Able to understand Ijarah transaction accounting	Explain the accounting for Ijarah Transactions related to: a. Analyzing Ijarah transaction accounting b. analyzing the accounting contract for Ijarah transactions	Criteria: ... Form of Assessment : Participatory Activities, Practice/Performance	Group discussions and comparing contracts in theory with practice in sharia financial institutions 3 X 50	Group discussions and comparing contracts in theory with practice in sharia financial institutions	Material: Ijarah transaction accounting Library: Syahatah, Husein, Principles of Islamic Accounting, Cet – 1, Jakarta: Akbar Media Eka Sarana, 2001.	5%
7	Able to understand Mudharabah transaction accounting	Explain accounting for Mudharabah transactions a. Describe accounting for mudharabah transactions. Analyzing mudharabah accounting contracts	Criteria: ... Form of Assessment : Participatory Activities	Group discussions and comparing contracts in theory with practice in sharia financial institutions accounting for mudharabah transactions 3 X 50	Group discussions and comparing contracts in theory with practice in sharia financial institutions accounting for mudharabah transactions	Material: mudharabah accounting Reference: Sri Nurhayati and Wasilah. 2008. Syari 19ah Accounting in Indonesia. Salemba Four. Jakarta (SW)	5%
8	UTS	UTS	Criteria: Assessment rubric is attached Form of Assessment : Portfolio Assessment, Test	UTS 3 X 50		Material: UTS Library: Indonesian Accountants Association. 2009. SAK as of January 2015: PSAK 59, 101 13 110 (PSAK)	20%
9	Able to understand the concept of sharia bank current account accounting	1. Explain the concept of sharia bank current account accounting2. Calculating sharia bank current account accounting	Criteria: ... Form of Assessment : Participatory Activities, Practice/Performance	Lectures, Assignments, Case Study 3 X 50	Lectures, Assignments, Case Studies	Material: sharia bank current account accounting. Reference: Muslimin, H. Kara. 2010. Sharia Banks in Indonesia. Yogyakarta. UII Press	2%

10	Able to understand Sharia Insurance (Takaful) transaction accounting	Explain accounting for Sharia Insurance (Takaful) transactions related to: Be able to explain the concept of accounting for Sharia insurance transactions	Criteria: ... Form of Assessment : Participatory Activities	Group discussions and comparing contracts in theory with practice in sharia financial institutions 3 X 50	Group discussions and comparing contracts in theory with practice in sharia financial institutions	Material: Sharia Insurance transaction accounting (Takaful) Reference: Muslimin, H. Kara. 2010. <i>Sharia Banks in Indonesia</i> . Yogyakarta. UII Press	3%
11	Able to understand Zakat, Infaq and Shodaqoh (ZIS) accounting	Explain Zakat, Infaq and Shodaqah Accounting related to: 1. Describe the concept of zakat accounting transactions 2. Describe the concept of infaq accounting transactions 3. Describe the concept of shodaqoh accounting transactions	Criteria: ... Form of Assessment : Participatory Activities	Group discussions and comparing contracts in theory with practice in sharia financial institutions 3 X 50	Group discussions and comparing contracts in theory with practice in sharia financial institutions	Material: Zakat, Infaq and Shodaqoh (ZIS) accounting. Reader: Wiyono, Slamet. 2018 <i>Sharia Banking Accounting for SMK/MAK class XI</i> . Erlangga Publishers. Jakarta	3%
12	able to analyze contemporary issues of sharia bond accounting	Explaining Contemporary Issues: Accounting for Sharia Bond (Sukuk) Transactions which includes: 1. Explain the concept of sharia bond accounting	Criteria: ... Form of Assessment : Participatory Activities, Practice/Performance	Group discussions and comparing contracts in theory with practice in sharia financial institutions 3 X 50	Group discussions and comparing contracts in theory with practice in sharia financial institutions	Material: contemporary issues of sharia bond accounting. Reference: Wiroso. 2011. <i>Sharia Transaction Accounting</i> . Indonesian Accountants Association. (Wiroso)	3%
13	Able to understand and evaluate Contemporary Issues in Sharia Pawnshop Transaction Accounting	Explaining Contemporary Issues: Sharia Pawnshop Transaction Accounting which includes: Identifying contemporary issues of Sharia pawnshop accounting	Criteria: ... Form of Assessment : Participatory Activities, Practice/Performance	Group discussions and comparing contracts in theory with practice in sharia financial institutions 3 X 50	Group discussions and comparing contracts in theory with practice in sharia financial institutions	Material: evaluating Contemporary Issues in Sharia Pawnshop Transaction Accounting. Library: Indonesian Accountants Association. 2009. SAK as of January 2015: PSAK 59, 101 13 110 (PSAK)	3%
14	Able to analyze contemporary issues of sharia transaction accounting	Explaining Contemporary Issues: Sharf, Wadiah, Wakalah Transaction Accounting which includes: a. explains contemporary issues of sharia transaction accounting	Criteria: ... Form of Assessment : Participatory Activities, Practice/Performance	Group discussions and comparing contracts in theory with practice in sharia financial institutions 3 X 50	Group discussions and comparing contracts in theory with practice in sharia financial institutions	Material: contemporary issues of sharia sharia transaction accounting. Reader: Wiyono, Slamet. 2018 <i>Sharia Banking Accounting for SMK/MAK class XI</i> . Erlangga Publishers. Jakarta	3%

15	Able to analyze contemporary issues of kafalah, hafalah and qordul hasan accounting	Explaining Contemporary Issues: Accounting for Kafalah, Hafalah & Qardul Hasan Transactions which includes:1. analyze contemporary issues of kafalah accounting2. analyze contemporary issues of memorized accounting3. analyzing contemporary accounting issues Qardul Hasan	Criteria: ... Form of Assessment : Participatory Activities	Group discussions and comparing contracts in theory with practice in sharia financial institutions 3 X 50	Group discussions and comparing contracts in theory with practice in sharia financial institutions	Material: contemporary issues of kafalah accounting, hafalah and qordul hasan Library: <i>Sri Nurhayati and Wasilah. 2008. Syari 19ah Accounting in Indonesia. Salemba Four. Jakarta (SW)</i>	3%
16	Final exams	Final exams	Criteria: ... Form of Assessment : Portfolio Assessment, Practice/Performance, Test	3 X 50 Semester Final Exam	Final exams	Material: Final Semester Exam Literature:	30%

Evaluation Percentage Recap: Case Study

No	Evaluation	Percentage
1.	Participatory Activities	36%
2.	Portfolio Assessment	20%
3.	Practice / Performance	24%
4.	Test	20%
		100%

Notes

- Learning Outcomes of Study Program Graduates (PLO - Study Program)** are the abilities possessed by each Study Program graduate which are the internalization of attitudes, mastery of knowledge and skills according to the level of their study program obtained through the learning process.
- The PLO imposed on courses** are several learning outcomes of study program graduates (CPL-Study Program) which are used for the formation/development of a course consisting of aspects of attitude, general skills, special skills and knowledge.
- Program Objectives (PO)** are abilities that are specifically described from the PLO assigned to a course, and are specific to the study material or learning materials for that course.
- Subject Sub-PO (Sub-PO)** is a capability that is specifically described from the PO that can be measured or observed and is the final ability that is planned at each learning stage, and is specific to the learning material of the course.
- Indicators for assessing** abilities in the process and student learning outcomes are specific and measurable statements that identify the abilities or performance of student learning outcomes accompanied by evidence.
- Assessment Criteria** are benchmarks used as a measure or measure of learning achievement in assessments based on predetermined indicators. Assessment criteria are guidelines for assessors so that assessments are consistent and unbiased. Criteria can be quantitative or qualitative.
- Forms of assessment:** test and non-test.
- Forms of learning:** Lecture, Response, Tutorial, Seminar or equivalent, Practicum, Studio Practice, Workshop Practice, Field Practice, Research, Community Service and/or other equivalent forms of learning.
- Learning Methods:** Small Group Discussion, Role-Play & Simulation, Discovery Learning, Self-Directed Learning, Cooperative Learning, Collaborative Learning, Contextual Learning, Project Based Learning, and other equivalent methods.
- Learning materials** are details or descriptions of study materials which can be presented in the form of several main points and sub-topics.
- The assessment weight** is the percentage of assessment of each sub-PO achievement whose size is proportional to the level of difficulty of achieving that sub-PO, and the total is 100%.
- TM=Face to face, PT=Structured assignments, BM=Independent study.