



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

Document Code

**SEMESTER LEARNING PLAN**

<b>Courses</b>	<b>CODE</b>	<b>Course Family</b>	<b>Credit Weight</b>	<b>SEMESTER</b>	<b>Compilation Date</b>																																																			
Sharia Accounting	8720902013	Study Program Elective Courses	T=2 P=0 ECTS=3.18	5	July 18, 2024																																																			
<b>AUTHORIZATION</b>		<b>SP Developer</b>	<b>Course Cluster Coordinator</b>	<b>Study Program Coordinator</b>																																																				
		Dr. Luqman Hakim, M.SA	.....	Rochmawati, S.Pd., M.Ak.																																																				
<b>Learning model</b>	<b>Case Studies</b>																																																							
<b>Program Learning Outcomes (PLO)</b>	<b>PLO study program which is charged to the course</b>																																																							
	<b>Program Objectives (PO)</b>																																																							
	<b>PO - 1</b>	Students are able to analyze the development of sharia accounting discipline including contracts and transactions in accordance with Islamic sharia rules.																																																						
	<b>PLO-PO Matrix</b>																																																							
		<table border="1" style="margin: auto;"> <tr><td style="padding: 5px;">P.O</td></tr> <tr><td style="padding: 5px;">PO-1</td></tr> </table>				P.O	PO-1																																																	
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<b>PO Matrix at the end of each learning stage (Sub-PO)</b>																																																								
	<table border="1" style="margin: auto;"> <tr> <td rowspan="2" style="padding: 5px;">P.O</td> <td colspan="16" style="text-align: center;">Week</td> </tr> <tr> <td style="padding: 5px;">1</td><td style="padding: 5px;">2</td><td style="padding: 5px;">3</td><td style="padding: 5px;">4</td><td style="padding: 5px;">5</td><td style="padding: 5px;">6</td><td style="padding: 5px;">7</td><td style="padding: 5px;">8</td><td style="padding: 5px;">9</td><td style="padding: 5px;">10</td><td style="padding: 5px;">11</td><td style="padding: 5px;">12</td><td style="padding: 5px;">13</td><td style="padding: 5px;">14</td><td style="padding: 5px;">15</td><td style="padding: 5px;">16</td> </tr> <tr> <td style="padding: 5px;">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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PO-1																																																								
<b>Short Course Description</b>	This course aims to provide students with an understanding of the development of sharia accounting discipline, including contracts and transactions in accordance with Islamic sharia rules.																																																							
<b>References</b>	<b>Main :</b>																																																							
	<ol style="list-style-type: none"> <li>1. Alqur'an dan Assunnah</li> <li>2. Muslimin, H. Kara. 2010. Bank Syari'ah Di Indonesia. Yogyakarta. UII Press</li> <li>3. Triyuwono, Iwan. 2019. Perspektif, Metodologi dan Teori Akuntansi Syari'ah. Jakarta: Raja Grafindo Persada</li> <li>4. Nurhayati, Sri. 2013. Akuntansi Syariah. Jakarta: Salemba Empat</li> <li>5. Muhamad, 2014. Manajemen Keuangan Syariah. Yogyakarta: UPP STIM YKPN.</li> <li>6. Murhadi, Warner R, Analisis Laporan Keuangan Proyeksi dan Valuasi Saham. Jakarta: Salemba Empat. 2015.</li> <li>7. Muhamad, Manajemen Dana Bank Syariah. Jakarta: Rajawali Pres. 2015</li> <li>8. Muhammad, , Pengantar Akuntansi Syariah, Jakarta: Salemba Empat, 2015.</li> <li>9. Mujibatun, Siti, Pengantar Fiqh Muamalah, Cet – 1, Semarang: ELSA, 2012.</li> <li>10. Mulawarman, Aji Dedi, Akuntansi Syariah : Teori, Konsep dan Laporan Keuangan, Jakarta: E Publishing Kompany, 2009.</li> <li>11. Syahatah, Husein, Pokok-pokok Pikiran Akuntansi Islam, Cet – 1, Jakarta: Akbar Media Eka Sarana, 2001.</li> <li>12. Wiroso, Penghimpunan Dana dan Distribusi Hasil Usaha Bank Syari'ah, Jakarta: PT Grasindo 2005.</li> <li>13. Wiroso, Produk Perbankan Syariah, E – Book, Jakarta: LPFE Usakti, 2011</li> </ol>																																																							
	<b>Supporters:</b>																																																							
<b>Supporting lecturer</b>	Dr. Luqman Hakim, S.Pd., S.E., M.SA. Rochmawati, S.Pd., M.Ak.																																																							
<b>Week-</b>	<b>Final abilities of each learning</b>	<b>Evaluation</b>	<b>Help Learning, Learning methods, Student Assignments, [ Estimated time]</b>	<b>Learning materials</b>	<b>Assessment Weight (%)</b>																																																			

	stage (Sub-PO)	Indicator	Criteria & Form	Offline ( offline )	Online ( online )	[ References ]	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	Students are able to analyze the Understanding and Principles of Sharia Finance	1. Have an initial orientation regarding sharia accounting courses 2. Understand the scope of sharia accounting 3. Know the objectives of sharia accounting courses	<b>Criteria:</b> 1. Get a score of 100 if you answer correctly and correctly 2. Assessment rubric  <b>Form of Assessment :</b> Participatory Activities, Project Results Assessment / Product Assessment	Case study and group presentation 3 X 50	Case study and group presentation	<b>Material:</b> Principles of Sharia Finance <b>Reference:</b> <i>Nurhayati, Sri. 2013. Sharia Accounting. Jakarta: Salemba Empat</i>	4%
2	Students are able to analyze the Understanding and Principles of Sharia Finance	1.1 Discussing Muamalah Fiqh, especially regarding Islam and the Objectives of Sharia 2.1 Understanding the Sharia Financial System	<b>Criteria:</b> 1. Get a score of 100 if you answer correctly and correctly 2. Assessment rubric is attached  <b>Form of Assessment :</b> Participatory Activities	Case study and group presentation 3 X 50	Case study and group presentation	<b>Material:</b> Principles of Sharia Finance <b>Reference:</b> <i>Nurhayati, Sri. 2013. Sharia Accounting. Jakarta: Salemba Empat</i>	4%
3	Students are able to analyze the history of the development of Sharia Accounting Thought	1. Discuss the chronology and factors supporting the development of accounting in Islam 2. Discussing the Development of Accounting Concepts	<b>Criteria:</b> Get a score of 100 if you answer correctly and correctly  <b>Form of Assessment :</b> Participatory Activities	Case study and group presentation 3 X 50	Case study and group presentation	<b>Material:</b> History of the Development of Sharia Accounting Thought <b>Reader:</b> <i>Mulawarman, Aji Dedi, Sharia Accounting: Theory, Concepts and Financial Reports, Jakarta: E Publishing Kompany, 2009.</i>	4%
4	Students are able to analyze Accounting for Sharia Financial Institutions	Discuss objectives, accounting concepts for Islamic financial institutions, and disclosure requirements	<b>Criteria:</b> get 100 if you answer correctly and correctly  <b>Form of Assessment :</b> Participatory Activities	Case study and group presentation 3 X 50	Case study and group presentation	<b>Material:</b> Accounting for Sharia Financial Institutions <b>Library:</b> <i>Mulawarman, Aji Dedi, Sharia Accounting: Theory, Concepts and Financial Reports, Jakarta: E Publishing Kompany, 2009.</i>	4%
5	Students are able to analyze Accounting for Sharia Financial Institutions	Discuss objectives, accounting concepts for Islamic financial institutions, and disclosure requirements	<b>Criteria:</b> 1. get 100 if you answer correctly and correctly 2. Assessment rubric is attached  <b>Form of Assessment :</b> Participatory Activities	Case study and group presentation 2 X 50	Case study and group presentation	<b>Material:</b> Accounting for Sharia Financial Institutions <b>Reference:</b> <i>Nurhayati, Sri. 2013. Sharia Accounting. Jakarta: Salemba Empat</i>	4%

6	Students are able to analyze Accounting for Sharia Banking Transactions and Regulations	<ol style="list-style-type: none"> <li>Understanding Mudharabah transactions</li> <li>Understanding Musyarakah transactions</li> </ol>	<b>Criteria:</b> 1.100 marks if answered correctly and precisely 2.Assessment rubric is attached  <b>Form of Assessment :</b> Participatory Activities	Case study and group presentation 2 X 50	Case study and group presentation	<b>Material:</b> Sharia Banking Transactions and Regulations <b>Reference:</b> Muhammad, , <i>Introduction to Sharia Accounting</i> , Jakarta: Salemba Empat, 2015.	5%
7	Students are able to analyze Accounting for Sharia Banking Transactions and Regulations	6.1 Understanding Mudharabah transactions 6.2 Understanding Musyarakah transactions	<b>Criteria:</b> 1.100 marks if answered correctly and precisely 2.Assessment rubric is attached  <b>Form of Assessment :</b> Participatory Activities	Case Study and 2 X 50 group presentations	Case Study and group presentation	<b>Material:</b> Accounting for Sharia Banking Transactions and Regulations <b>Reference:</b> Wirosa, <i>Collection of Funds and Distribution of Business Results of Sharia Banks</i> , Jakarta: PT Grasindo 2005.	5%
8	MIDDLE SEMESTER EXAMINATION (UTS)	material for meetings 1 to meeting 7	<b>Criteria:</b> 1.100 marks if answered correctly and precisely 2.assessment rubric attached  <b>Form of Assessment :</b> Test	test 2 X 50	test	<b>Material:</b> UTS <b>Library:</b>  <b>Material:</b> UTS <b>Reader:</b> Nurhayati, Sri. 2013. <i>Sharia Accounting</i> . Jakarta: Salemba Empat	20%
9	Students are able to analyze Accounting for Sharia Banking Transactions and Regulations	9.1 Understanding Murabahah transactions 9.2 Understanding Salam and Istishna' transactions	<b>Criteria:</b> 1.Get a score of 100 if you answer correctly and correctly 2.Assessment rubric is attached  <b>Form of Assessment :</b> Participatory Activities	Case study and group presentation 2 X 50	Case study and group presentation	<b>Material:</b> Accounting for Sharia Banking Transactions and Regulations <b>Reference:</b> Nurhayati, Sri. 2013. <i>Sharia Accounting</i> . Jakarta: Salemba Empat	2%
10	Students are able to analyze Accounting for Sharia Banking Transactions and Regulations	9.1 Understanding Murabahah transactions 9.2 Understanding Salam and Istishna' transactions	<b>Criteria:</b> 1.Get a score of 100 if you answer correctly and correctly 2.Assessment rubric is attached  <b>Form of Assessment :</b> Participatory Activities	Case study and group presentation 2 X 50	Case study and group presentation	<b>Material:</b> Accounting for Sharia Banking Transactions and Regulations <b>Reference:</b> Muhammad, , <i>Introduction to Sharia Accounting</i> , Jakarta: Salemba Empat, 2015.	3%

11	Students are able to analyze the concepts of Zakat, Waqf, Takaful and Sharia Financial Instruments	11.1 Understanding the concept of Zakat 11.2 Understanding the concept of waqf 11.3 Understanding the concept of Takaful 11.4 Understanding sharia financial instruments	<b>Criteria:</b> 100 marks if answered correctly and precisely  <b>Form of Assessment :</b> Participatory Activities	Case study and group presentation 2 X 50	Case study and group presentation	<b>Material:</b> Concept of Zakat, Waqf, Takaful and Sharia Financial Instruments <b>Library:</b> <i>Wiroso, Collection of Funds and Distribution of Business Results of Sharia Banks, Jakarta: PT Grasindo 2005.</i>	3%
12	Students are able to analyze the concepts of Zakat, Waqf, Takaful and Sharia Financial Instruments	11.1 Understanding the concept of Zakat 11.2 Understanding the concept of waqf 11.3 Understanding the concept of Takaful 11.4 Understanding sharia financial instruments	<b>Criteria:</b> 1.100 marks if answered correctly and precisely 2.Assessment rubric is attached  <b>Form of Assessment :</b> Participatory Activities	Case study and group presentation 2 X 50	Case study and group presentation	<b>Material:</b> Concept of Zakat, Waqf, Takaful and Sharia Financial Instruments <b>Reference:</b> <i>Muhammad, , Introduction to Sharia Accounting, Jakarta: Salemba Empat, 2015.</i>	3%
13	Students are able to analyze the concepts of Zakat, Waqf, Takaful and Sharia Financial Instruments	1. Understanding the Concept of Zakat 2.Understand the concept of waqf 3.Understand the concept of Takaful 4.Understand sharia financial instruments	<b>Criteria:</b> 1.get a score of 100 if everything is correct 2.Assessment rubric is attached  <b>Form of Assessment :</b> Participatory Activities	Case study and group presentation 2 X 50	Case study and group presentation	<b>Material:</b> Concept of Zakat, Waqf, Takaful and Sharia Financial Instruments <b>Reference:</b> <i>Nurhayati, Sri. 2013. Sharia Accounting. Jakarta: Salemba Empat</i>	3%
14	Students are able to analyze and understand contemporary issues related to Sharia Accounting	Know contemporary issues related to Sharia Accounting	<b>Criteria:</b> 1.get a score of 100 if everything is correct 2.Assessment rubric is attached  <b>Form of Assessment :</b> Participatory Activities	Case study and group presentation 2 X 50	Case study and group presentation	<b>Material:</b> contemporary issues related to Sharia Accounting <b>Reader:</b> <i>Triyuwono, Iwan. 2019. Perspective, Methodology and Theory of Sharia Accounting. Jakarta: Raja Grafindo Persada</i>	3%
15	Students are able to analyze and understand contemporary issues related to Sharia Accounting	Know contemporary issues related to Sharia Accounting	<b>Criteria:</b> 1.get a score of 100 if everything is correct 2.Assessment rubric is attached  <b>Form of Assessment :</b> Participatory Activities	Case study and group presentation 2 X 50	Case study and group presentation	<b>Material:</b> contemporary issues related to Sharia Accounting <b>Library:</b>	3%
16	Final Semester Evaluation / Final Semester Examination	Doing the UAS correctly	<b>Criteria:</b> Assessment rubric is attached  <b>Form of Assessment :</b> Portfolio Assessment	Test 2 X 50	Test	<b>Material:</b> Library Test :	30%

**Evaluation Percentage Recap: Case Study**

No	Evaluation	Percentage
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1.	Participatory Activities	48%
2.	Project Results Assessment / Product Assessment	2%
3.	Portfolio Assessment	30%
4.	Test	20%
		100%

#### Notes

1. **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.
2. **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.
3. **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.
4. **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.
5. **Indicators for assessing** ability in the process and student learning outcomes are specific and measurable statements that identify the ability or performance of student learning outcomes accompanied by evidence.
6. **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.
7. **Forms of assessment:** test and non-test.
8. **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.
9. **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.
10. **Learning materials** are details or descriptions of study materials which can be presented in the form of several main points and sub-topics.
11. **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%.
12. TM=Face to face, PT=Structured assignments, BM=Independent study.