	Universitas Negeri Surabaya Faculty of Economics and Business Bachelor of Accounting Study Program					Document Code

SEMESTER LEARNING PLAN

Courses		CODE	Course Family	Credit Weight			SEMESTER	Compilation Date
MB Sharia Accounting		6220103141		**T=3**	**P=0**	**ECTS=4.77**	6	July 17, 2024
AUTHORIZATION		**SP Developer**		**Course Cluster Coordinator**			**Study Program Coordinator**	
		....		....			Dr. Rohmawati Kusumaningtias, S.E., Ak., MSA.	

Learning model	**Case Studies**																		
Program Learning Outcomes (PLO)	**PLO study program that is charged to the course**																		
	Program Objectives (PO)																		
	PLO-PO Matrix																		
		P.O																	
	PO Matrix at the end of each learning stage (Sub-PO)																		
		P.O	Week																
			1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16

Short Course Description	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. Students are also specially equipped to be self-aware, apply ethics, and care about others and the environment as a form of implementing social piety.

References	**Main :**
	1. Wiroso. 2011.AkuntansiTransaksi 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)
	Supporters:

Supporting lecturer	Mariana, S.Pd., M.A. Dr. Rohmawati Kusumaningtias, S.E., Ak., MSA.

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	Able to explain the entire lecture material in general. Able to understand the basic framework for preparing and presenting sharia financial reports	Explain the entire lecture material: a. Discuss the agreement on the learning process for sharia accounting courses b. Explain the importance of sharia accounting c. Distinguish between sharia accounting and conventional accounting. Explain the basic framework for preparing and presenting sharia financial reports a. Explain the principles of sharia transactions - sharia business b. Explain the characteristics of sharia transactions c. Explain basic assumptions d. Explain recognition and measurement e. Explaining other things related to KDPPLKS	**Criteria:** ...	Lecture and brainstorming 6 X 50			0%
2							0%
3	Able to understand the Systems, Types and Characteristics of Islamic Financial Institutions Able to understand the financial reports of sharia entities	1. Explaining the System, Types and Characteristics of Islamic Financial Institutions 2. Explain the financial statements of sharia entities	**Criteria:** ...	Lectures and discussions on Islamic financial institutions, financial reports of sharia entities, and related articles. 3 X 50			0%
4	Able to understand murabahah transaction accounting	Explain Murabahah Transaction Accounting related to: a. Characteristics of the murabahah contract b. Types of murabahah c. Accounting for Sellers d. Accounting For Buyers	**Criteria:** ...	Group discussions and comparing contracts in theory with practice in sharia financial institutions 3 X 50			0%
5	Able to understand transaction accounting Salam and Istishna'	Explain Salam and Istishna' Transaction Accounting related to: a. Characteristics of the Salam Agreement b. Type of Greeting c. Accounting for Buyers d. Accounting For Sellers	**Criteria:** ...	Group discussions and comparing contracts in theory with practice in sharia financial institutions 3 X 50			0%
6	Able to understand Ijarah transaction accounting	Explain the accounting for Ijarah Transactions related to: a. Characteristics of the Ijarah Agreement b. Type of Ijarah c. Owner Accounting d. Tenant Accounting	**Criteria:** ...	Group discussions and comparing contracts in theory with practice in sharia financial institutions 3 X 50			0%

No	Ability	Material	Assessment	Learning Method			Weight
7	Able to understand Mudharabah transaction accounting	Explain accounting for Mudharabah transactions a. Explaining the Characteristics of a Mudharabah Agreement b. Explaining the Types of Mudharabah c. Comparing calculations of Profit and Loss Sharing Principles d. Explain Fund Owner Accounting e. Explaining Fund Management Accounting	**Criteria:** ...	Group discussions and comparing contracts in theory with practice in sharia financial institutions 3 X 50			0%
8	UTS	UTS	**Criteria:** ...	UTS 3 X 50			0%
9	Able to understand Musyarakah transaction accounting	Explain Deliberative Transaction Accounting a. Explaining the Characteristics of a Musyakarah Agreement b. Explaining the Types of Deliberation c. Determining the Ratio d. Explain Accounting for Active/Passive Partners e. Explaining Accounting for Fund Managers	**Criteria:** ...	Group discussions and comparing contracts in theory with practice in sharia financial institutions 3 X 50			0%
10	Able to understand Sharia Insurance (Takaful) transaction accounting	Explain accounting for Sharia Insurance (Takaful) transactions relating to: a. Characteristics of Sharia Insurance Contracts b. Types of Sharia Insurance c. Sharia Insurance Accounting	**Criteria:** ...	Group discussions and comparing contracts in theory with practice in sharia financial institutions 3 X 50			0%
11	Able to understand Zakat, Infaq and Shodaqoh (ZIS) accounting	Explain Zakat, Infaq and Shodaqah Accounting related to: a. Understanding Zakat, Infaq and Shodaqoh b. Recipients of Zakat, Infaq and Shodaqoh c. Accounting for Zakat, Infaq and Shodaqoh	**Criteria:** ...	Group discussions and comparing contracts in theory with practice in sharia financial institutions 3 X 50			0%
12	Able to understand and evaluate Contemporary Issues: Sharia Bond (Sukuk) Transaction Accounting	Explaining Contemporary Issues: Sharia Bond (Sukuk) Transaction Accounting which includes: a. Characteristics of Sharia Pawnshop Contracts b. Characteristics and Types of Sukuk	**Criteria:** ...	Group discussions and comparing contracts in theory with practice in sharia financial institutions 3 X 50			0%
13	Able to understand and evaluate Contemporary Issues: Sharia Pawnshop Transaction Accounting	Explaining Contemporary Issues: Sharia Pawnshop Transaction Accounting which includes: a. Characteristics of Sharia Pawnshop Contracts b. Characteristics and Types of Sharia Pawnshops	**Criteria:** ...	Group discussions and comparing contracts in theory with practice in sharia financial institutions 3 X 50			0%

14	Able to understand and evaluate contemporary issues: Sharf, Wadiah and Wakalah Transaction Accounting	Explaining Contemporary Issues: Sharf, Wadiah, Wakalah Transaction Accounting which includes: a. Understanding Sharf, Wadiah Wakalah, Kafalah, Hawalah & Qardul Hasan b. Forex transactions in accordance with Sharia c. Sharf Accounting d. Types of Wadiah Contracts e. Accounting for Owners of Wadiah Goods f. Accounting for Storage of Wadiah Goods g. Accounting for Representing Parties – Wakalah	**Criteria:** ...	Group discussions and comparing contracts in theory with practice in sharia financial institutions 3 X 50			0%
15	Able to understand and evaluate contemporary issues: Kafalah, Hawalah & Qardul Hasan Transaction Accounting	Explaining Contemporary Issues: Kafalah, Hawalah & Qardul Hasan Transaction Accounting which includes: a. Understanding Kafalah, Hawalah & Qardul Hasan b. Accounting for Represented Parties – Wakalah Accounting for Guarantor Parties (Kafalah) c. Accounting for guaranteed parties (Kafalah) d. Accounting for the Party Transferring the Debt (Hawalah) e. Accounting for Parties Receiving Debt Transfer (Hawalah) f. Accounting for Lenders (Qardul Hasan) g. Accounting for Borrowers (Qardul Hasan)	**Criteria:** ...	Group discussions and comparing contracts in theory with practice in sharia financial institutions 3 X 50			0%
16	Final exams	Final exams	**Criteria:** ...	3 X 50 Semester Final Exam			0%

Evaluation Percentage Recap: Case Study

No	Evaluation	Percentage
		0%

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.