



Universitas Negeri Surabaya
Faculty of Economics and Business
Islamic Economics Undergraduate Study Program

Document Code

SEMESTER LEARNING PLAN

Courses	CODE	Course Family	Credit Weight	SEMESTER	Compilation Date																																																			
MPK - Ekis - ZISWAF Accounting	6020203103	Study Program Elective Courses	T=1 P=0 ECTS=1.59	6	July 18, 2024																																																			
AUTHORIZATION	SP Developer		Course Cluster Coordinator	Study Program Coordinator																																																				
	Ach. Yasin		Ach. Yasin	Dr. Ahmad Ajib Ridlwan, S.Pd., M.SEI.																																																				
Learning model	Project Based Learning																																																							
Program Learning Outcomes (PLO)	PLO study program that is charged to the course																																																							
	PLO-5	Mastering theoretical concepts in the fields of Islamic Economics, Islamic Business and Islamic Finance in general and specifically to solve problems procedurally in accordance with the scope of work.																																																						
	Program Objectives (PO)																																																							
	PO - 1	CPMK1 Able to apply the principle of responsibility in work. CPMK2 Able to master the theory of Zakat Infaq and Waqf Accounting as a whole. CPMK3 Able to provide guidance in selecting various alternative solutions and able to communicate alternative solutions. CPMK4 Able to apply knowledge related to accounting for zakat, infaq and other non-profit Sharia financial institutions by utilizing science and technology																																																						
	PLO-PO Matrix																																																							
		<table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <td style="padding: 5px;">P.O</td> <td style="padding: 5px;">PLO-5</td> </tr> <tr> <td style="padding: 5px;">PO-1</td> <td style="padding: 5px;"></td> </tr> </table>				P.O	PLO-5	PO-1																																																
P.O	PLO-5																																																							
PO-1																																																								
	PO Matrix at the end of each learning stage (Sub-PO)																																																							
	<table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <th rowspan="2" style="padding: 5px;">P.O</th> <th colspan="16" style="padding: 5px;">Week</th> </tr> <tr> <th style="padding: 5px;">1</th> <th style="padding: 5px;">2</th> <th style="padding: 5px;">3</th> <th style="padding: 5px;">4</th> <th style="padding: 5px;">5</th> <th style="padding: 5px;">6</th> <th style="padding: 5px;">7</th> <th style="padding: 5px;">8</th> <th style="padding: 5px;">9</th> <th style="padding: 5px;">10</th> <th style="padding: 5px;">11</th> <th style="padding: 5px;">12</th> <th style="padding: 5px;">13</th> <th style="padding: 5px;">14</th> <th style="padding: 5px;">15</th> <th style="padding: 5px;">16</th> </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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	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16																																								
PO-1																																																								
Short Course Description	This zakat accounting course covers the basics of thinking and application in zakat accounting. The discussion in this course begins with an explanation of sharia financial accounting standards which are a reference in zakat accounting practices. The discussion will be broader and deeper in studies related to its application in the world of Islamic social financial institutions.																																																							
References	Main :																																																							
	<ol style="list-style-type: none"> 1. Ikatan Akuntansi Indonesia.2007 dan 2017. Pernyataan standart akuntansi keuangan.IAI:jakarta. 2. Nurhayati,dkk.2019.Akuntansi dan Manajemen Zakat.Salemba Empat: Jakarta 3. Mahmudi.2009.Sistem Akuntansi Organisasi Pengelolaan Zakat.P3EI Press: Yogyakarta 4. Nurhayati,S & Wasilah.2011.Akuntansi Syariah di Indonesia.Salemba Empat: Jakarta 5. Accounting, Auditing and Governance Standards for Islamic Financial Institutions. 2000. AAOIFI 6. Hakim, dkk. 2015. Akuntansi Syariah. Unipress. Surabaya 																																																							
	Supporters:																																																							
	<ol style="list-style-type: none"> 1. Direktorat Pemberdayaan Wakaf. Fiqih Wakaf. Departemen Agama. Jakarta: 2006.(W) 2. Muhammad. 2005. Pengantar Akuntansi Syariah. Jakarta; Salemba Empat.(M) 3. Yusuf Qardhawi, 2003. Hukum Zakat. Bandung: Mizan 4. Triyuwono, Iwan. 2006. Perspektif, Metodologi, dan Teori Akuntansi Syariah. Jakarta: Raja Grafindo Persada.(T) 5. Fatwa No.8/2011 tentang amil zakat 6. Fatwa no. 14/2011 tentang hukum zakat atas harta 7. Fatwa no.15/2011 tentang penarikan dan penyaluran dana zakat. 8. Laporan Baznas 																																																							

Supporting lecturer		Ach. Yasin, S.Pd., M.SEI.					
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	Examining the meaning and principles (Zakat, Infaq, Waqf)	1.1. Be able to study the meaning of Zakat Infaq and Waqf. 2.2. Able to understand the Order to Pay Zakat 3.3. Able to understand the role of Amil Zakat		3 X 50	Cooperative Learning 3x50	Material: meaning and principles (Zakat, Infaq, Waqf) Library: Indonesian Accounting Association. 2007 and 2017. Statement of financial accounting standards. IAI: Jakarta. <hr/> Material: meaning and principles (Zakat, Infaq, Waqf) Reference: Nurhayati, et al. 2019. Zakat Accounting and Management. Salemba Empat: Jakarta	0%
2	Examining the regulations and structure of the Zakat Management Organization	1.1. Examining the OPZ Organizational Structure 2.2. Understand Authority and Duties 3.3. Able to understand OPZ establishment permits	Form of Assessment : Project Results Assessment / Product Assessment	3 X 50	Case Based Learning 3 x 50	Material: Examining the Organizational Structure of OPZ Library: Nurhayati, et al. 2019. Zakat Accounting and Management. Salemba Empat: Jakarta <hr/> Material: Understanding Authority and Duties Library: Indonesian Accounting Association. 2007 and 2017. Statement of financial accounting standards. IAI: Jakarta. <hr/> Material: Understanding OPZ Establishment Permits Library: Baznas Report	2%

3	Examining Zakat Accounting Standards	<ol style="list-style-type: none"> 1.1. Able to study OPZ governance 2.2. Able to explain the Internal Control System (SPI) 3.3. Able to explain the core principles of zakat 	Form of Assessment : Project Results Assessment / Product Assessment	3 X 50	Case Based Learning 3 x 50	Material: OPZ Management and Management Library: Nurhayati, et al. 2019. Zakat Accounting and Management. Salemba Empat: Jakarta <hr/> Material: Internal Control System (SPI) Reader: Mahmudi.2009. Organizational Accounting System for Zakat Management. P3EI Press: Yogyakarta	3%
4	Analyzing Zakat Accounting Standards (PSAK 109)	<ol style="list-style-type: none"> 1.1. Examining the Accounting Cycle 2.2. Apply OPZ Accounting standards 	Form of Assessment : Project Results Assessment / Product Assessment	3 X 50	Case Based Learning 3 x 50	Material: Zakat Accounting Cycle Library: Indonesian Accounting Association. 2007 and 2017. Statement of financial accounting standards. IAI: Jakarta. <hr/> Material: Zakat Accounting Library: Nurhayati, et al. 2019. Zakat Accounting and Management. Salemba Empat: Jakarta	3%
5	Analyzing Financial Reports (Zakat, Infaq, Waqf)	1. explain the Zakat Accounting Financial Report	Form of Assessment : Project Results Assessment / Product Assessment	3 X 50	Case Based Learning 3 x 50	Material: Financial Reports of Zakat Institutions Library: Indonesian Accounting Association. 2007 and 2017. Statement of financial accounting standards. IAI: Jakarta. <hr/> Material: Financial Reports of Zakat Institutions Library: Nurhayati, et al. 2019. Zakat Accounting and Management. Salemba Empat: Jakarta	4%

6	Analyzing Financial Reports (Zakat, Infaq, Waqf)	<ol style="list-style-type: none"> 1. Able to explain Transaction Documents 2. Able to explain the ZISWAF Admission Form 3. Able to record transaction documents in the zakat receipt and distribution journal 4. Able to enter journals into the General Ledger 	Form of Assessment : Project Results Assessment / Product Assessment	3 X 50	Case Based Learning 3 x 50	Material: Zakat Accounting Records Library: Indonesian Accounting Association. 2007 and 2017. Statement of financial accounting standards. IAI: Jakarta. <hr/> Material: Zakat Accounting Transaction Recording Library: Nurhayati, et al. 2019. Zakat Accounting and Management. Salemba Empat: Jakarta	5%
7	Analyzing accounting treatment (Zakat)	Able to prepare Zakat Accounting Financial Reports	Form of Assessment : Project Results Assessment / Product Assessment	Project Based Learning 3 X 50		Material: Zakat Accounting Financial Report Library: Indonesian Accounting Association. 2007 and 2017. Statement of financial accounting standards. IAI: Jakarta. <hr/> Material: Zakat Accounting Financial Report Library: Nurhayati, et al. 2019. Zakat Accounting and Management. Salemba Empat: Jakarta	5%
8	UTS	UTS	Form of Assessment : Test	3 X 50	Online 3 x 50	Material: Zakat Accounting Library: Indonesian Accounting Association. 2007 and 2017. Statement of financial accounting standards. IAI: Jakarta. <hr/> Material: Zakat Accounting Library: Nurhayati, et al. 2019. Zakat Accounting and Management. Salemba Empat: Jakarta	20%

9	Analyzing Waqf Institution Reports	<ol style="list-style-type: none"> 1. Able to explain Waqf Transaction Documents 2. Able to explain the Waqf Acceptance Form 3. Able to record transaction documents in the Waqf receipt and distribution journal 4. Able to enter journals into the General Ledger 	Form of Assessment : Project Results Assessment / Product Assessment		Case Based Learning 3 x 50	Material: Waqf Financial Report Library: Indonesian Accounting Association. 2007 and 2017. Statement of financial accounting standards. IAI: Jakarta. <hr/> Material: Waqf Financial Report Reader: Nurhayati, et al. 2019. Zakat Accounting and Management. Salemba Empat: Jakarta	4%
10	Analyzing Amil's Financial Reports	Able to prepare Amil's financial reports	Form of Assessment : Project Results Assessment / Product Assessment		Case Based Learning 3 x 50	Material: Amil's Financial Report Library: Indonesian Accounting Association. 2007 and 2017. Statement of financial accounting standards. IAI: Jakarta. <hr/> Material: Amil's Financial Report Library: Nurhayati, et al. 2019. Zakat Accounting and Management. Salemba Empat: Jakarta	5%
11	Analyzing the Ziswaf Accounting Information System	<ol style="list-style-type: none"> 1. Able to prepare a cash disbursement accounting system (Zakat, Infaq, Waqf) 2. Able to understand the Internal Control System for Cash Disbursements (Zakat, Infaq, Waqf) 	Form of Assessment : Project Results Assessment / Product Assessment	Project Based Learning	Project Based Learning 5 x 30	Material: Zakat Accounting System Reader: Mahmudi. 2009. Organizational Accounting System for Zakat Management. P3EI Press: Yogyakarta <hr/> Material: governance and internal control of zakat institutions Reference: Nurhayati, et al. 2019. Zakat Accounting and Management. Salemba Empat: Jakarta	5%

12	Analyzing the Ziswaf Accounting Information System	<ol style="list-style-type: none"> 1. Able to prepare a cash receipt accounting system (Zakat, Infaq, Waqf) 2. Able to understand the Internal Control System for Cash Receipts (Zakat, Infaq, Waqf) 	Form of Assessment : Project Results Assessment / Product Assessment		Project Based Learning 5 x 30	Material: Zakat Accounting System Reader: Mahmudi. 2009. <i>Organizational Accounting System for Zakat Management.</i> P3EI Press: Yogyakarta <hr/> Material: governance and internal control of zakat institutions Reference: Nurhayati, et al. 2019. <i>Zakat Accounting and Management.</i> Salemba Empat: Jakarta	5%
13	Analyzing the Ziswaf Accounting Information System	<ol style="list-style-type: none"> 1. Able to prepare a Fixed Asset Accounting System 2. Able to understand the Fixed Asset Internal Control System 	Form of Assessment : Project Results Assessment / Product Assessment		Project Based Learning 5 x 30	Material: Zakat Accounting System Reader: Mahmudi. 2009. <i>Organizational Accounting System for Zakat Management.</i> P3EI Press: Yogyakarta <hr/> Material: governance and internal control of zakat institutions Reference: Nurhayati, et al. 2019. <i>Zakat Accounting and Management.</i> Salemba Empat: Jakarta	5%
14	Analyzing the performance of zakat management organizations	<ol style="list-style-type: none"> 1. Able to explain the performance of zakat management organizations 2. Able to measure the performance of zakat organizations 	Form of Assessment : Project Results Assessment / Product Assessment		Smell Grub Discussion 3 x 50	Material: Library articles : Mahmudi. 2009. <i>Zakat Management Organizational Accounting System.</i> P3EI Press: Yogyakarta <hr/> Material: Performance Measurement of Zakat Managers Library: Nurhayati, et al. 2019. <i>Zakat Accounting and Management.</i> Salemba Empat: Jakarta	2%
15	Examining contemporary issues related to zakat and Zakat Accounting, Infaq, Waqf	Examining contemporary issues related to zakat and Zakat Accounting, Infaq, Waqf	Form of Assessment : Project Results Assessment / Product Assessment	3x50	Smell Grub Discussion 3 x 50	Material: Current issues Reader: Nurhayati, et al. 2019. <i>Zakat Accounting and Management.</i> Salemba Empat: Jakarta <hr/> Material: Baznas Zakat Report Library: Baznas Report	2%

16	UAS		Form of Assessment : Test	Seminars 3x50		Material: Seminar Literature Results:	30%
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Evaluation Percentage Recap: Project Based Learning

No	Evaluation	Percentage
1.	Project Results Assessment / Product Assessment	50%
2.	Test	50%
		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.