

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

Document Code

			SEM	ES	TE	R	LE	AR	RNI	NG	Pl	_AI	V							
Courses			CODE				Co	urse	Fami	ly	Cred	lit We	ight		SE	MEST	ER	Con	npilati	on
Sharia Accou	ınting		602020300	2							T=3	P=0	ECT	S=4.7	7	4		July	17, 20)24
AUTHORIZAT	TION		SP Develo	per			•			Cour					Stu	udy Pı	rograi	m Cod	ordina	tor
			Ach. Yasin.	, Spd	., MS	EI				Clara: CIFP	shinta	a Can	ggih S	ξΕ.,		Dr. Ahmad Ajib Ridlwan, S.Pd., M.SEI.			,	
Learning model	Case Studies																			
Program Learning	PLO study pro	gram t	hat is char	ged t	o the	cou	ırse													
Outcomes (PLO)	PLO-5		ering theoreti ral and speci															Financ	e in	
	Program Object	ctives	(PO)																	
	PO - 1	Able t	o master the	philo	sophy	/ and	ethic	s of s	sharia	acco	unting	g in a	simple	e way						
	PO - 2	Able t	o master cor	cepts	in sh	naria	trans	actior	ns an	d prac	tices	in sha	aria fir	ancial	institi	utions				
	PO - 3	Able decisi	to compile a on	nd pr	esen	t sha	ıria a	ccour	nting	inforn	nation	that	can l	oe acc	counte	d for	as a	basis	for ev	ery
	PO - 4	Able t	o develop sh	aria a	ccou	nting	pract	tices i	n oth	er sha	aria in	stituti	ons							
	PLO-PO Matrix																			
			P.O PO-1 PO-2 PO-3 PO-4			O-5 •														
	PO Matrix at th	e end	of each lea	rning	sta	ge (S	Sub-F	PO)												
			P.O									Week								
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		PC	D-1	1																
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		PC	D-3			1					1									
		PC)-4					1	1	1		1	1	1	1			1		
		-					,	,					!]	!		ı
Short Course Description	Sharia accountin values. This cou accounting principrisprudence. In Islamic accountir This course will waqf, sharia pawinvolves account	irse als iples. It additiong, and also dis inshops	to teaches g will explore on, this cours various type ccuss ijarah a g, sharf trans	enera the in se exp s of tr and IN action	I tran nporta olores ansa MBT o is, wa	nsacti ance s the ctions contra adiah	ion si of Isl histo s suc acts (, wak	tanda am, t rical h as i ljarah alah,	rds in the back of	n acc asic p ground bahah luntah ah, ha	ordar rincip d of t , sala iiyah awala	ice w les of he Isl im, is Bi al-	ith the Islam amic t ishna Tamlik	rules ic tead financi , ijarah (), sha	of juchings al sys a, muc ria ins	irispru s, and stem, t dharab suranc	dence the or the ba ah, ar e indu	e, harr rigins isic st nd mu istry, z	nony of Isla ructure syarak zakat a	and mic e of ah.
References	wam:																			

- Moosa, R. (2023). An Overview of Islamic Accounting: The Murabaha Contract. Journal of Risk and Financial Management, 16(7), 335.
- 2. Alshater, M. M., Hassan, M. K., Sarea, A., & Samhan, H. M. (2022). Islamic accounting research between 1982 and 2020: a hybrid review. Journal of Islamic Accounting and Business Research, 13(8), 1176-1196.
- 3. Mohammed, N. F., Mohd Fahmi, F., & Ahmad, A. E. (2019). The need for Islamic accounting standards: the Malaysian Islamic financial institutions experience. Journal of Islamic Accounting and Business Research, 10(1), 115-133.
- Kamla, R., & Haque, F. (2019). Islamic accounting, neo-imperialism and identity staging: The Accounting and Auditing Organization for Islamic Financial Institutions. Critical Perspectives on Accounting, 63, 102000.
- 5. Baydoun, N., Sulaiman, M., Willett, R. J., & Ibrahim, S. (2018). Principles of Islamic Accounting. John Wiley & Sons.

Supporters:

1. Accounting, Auditing and Governance Standards for Islamic Financial Institutions. 2000. AAOIFI

Supporting lecturer

Ach. Yasin, S.Pd., M.SEI. Dr. Maryam Bte Badrul Munir, S.Pd, M.Si. Rachma Indrarini, S.EI., M.SEI.

Week-	Final abilities of each learning stage		uation	Lea Stud	Help Learning, arning methods, ent Assignments, Estimated time]	Learning materials	Assessment Weight (%)
	(Sub-PO)	Indicator	Criteria & Form	Offline (offline)	Online (online)	[References]	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	Able to explain the meaning of Islam, the basics of Islamic teachings, and the sources of Islamic law	1.The basics of Islamic teachings 2.Sources of Islamic law	Criteria: In accordance with the assessment guidelines / rubric Form of Assessment : Participatory Activities	Case Study and Lecture Course 3 X 50		Material: Basic Islamic Teachings and Islamic Law References: Alshater, MM, Hassan, MK, Sarea, A., & Samhan, HM (2022). Islamic accounting research between 1982 and 2020: a hybrid review. Journal of Islamic Accounting and Business Research, 13(8), 1176- 1196. Material: Indonesian Accountants Association. 2016. Sharia SAK as of January 2017: PSAK 59, 101, 102, 103,104, 105, 106, 107, 108, 109, and 110. IAI Pustaka: Accounting, Auditing and Governance Standards for Islamic Financial Institutions. 2000. AAOIFI	4%

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2	1.Islamic financial system 2.Explain the scope of the Islamic financial system, its history and development	1.Islamic Financial System 2.History and Development	Criteria: In accordance with the assessment guidelines / rubric Form of Assessment : Participatory Activities	Problem-based Learning and Lecture Course 3 X 50		Material: main and supporting literature: Wiroso. 2011. Accounting for Sharia Transactions. Indonesian Accountants Association. (Wiroso) Material: Islamic Financial System and the history of its development References: Kamla, R., & Haque, F. (2019). Islamic accounting, neo-imperialism and identity staging: The Accounting and Auditing Organization for Islamic Financial Institutions. Critical Perspectives on Accounting, 63, 102000. Material: Indonesian Accountants Association. 2016. Sharia SAK as of January 2017: PSAK 59, 101, 102, 103,104, 105, 106, 107, 108, 109, and 110. IAI Pustaka: Accounting, Auditing and Governance Stalamic Financial Institutions. 2016. Sharia SAK as of January 2017: PSAK 59, 101, 102, 103,104, 105, 106, 107, 108, 109, and 110. IAI Pustaka: Accounting, Auditing and Governance Stalamic Financial Institutions. 2000. AAOIFI	4%

3	Able to identify the	1.Basic	Criteria:	Case		Material:	5%
3	basic framework of		In accordance	Study		Basic	J%0
	sharia accounting,	framework	with the	_			
	able to explain	objectives	assessment	and		framework of	
	sharia financial	Users and	guidelines / rubric	Lecture		sharia 	
	institutions and	information	J	Course		accounting	
	their financial	needs for	Form of	3 X 50		References:	
	reports	sharia financial	Assessment:			Mohammed,	
		reports	Participatory			NF, Mohd	
		3.Principles of	Activities			Fahmi, F., &	
			7 totivities			Ahmad, AE	
		sharia				(2019). The	
		transactions				need for	
		and				Islamic	
		characteristics				accounting	
		of sharia] :	standards: the	
		transactions]	Malaysian	
		4.Basic]	Islamic	
		assumptions				financial	
		and qualitative				institutions	
		characteristics				experience.	
						Journal of	
		of financial				Islamic	
		statements				Accounting	
		Basics of				and Business	
		presenting				Research,	
		sharia financial				10(1), 115-	
		reports				133.	
		6.Elements of				100.	
		financial				Material:	
		statements					
		7.Types and				Basic	
		forms of sharia				assumptions,	
						basis of	
		financial				presentation	
		reports				and forms of	
						sharia financial	
						reports	
						Reference:	
]	Baydoun, N.,	
						Sulaiman, M.,	
						Willett, RJ, &	
						Ibrahim, S.	
						(2018).	
						Principles of	
						Islamic	
						Accounting.	
					,	John Wiley &	
] :	Sons.	

	1	1	Cuitania	Conn	Matarial	20/
4	1.Illustration of a murabahah contract case 2.Able to explain and identify the definition, types, basis of sharia, and provide illustrations for murabahah transactions	1.Understanding the murabahah contract 2.Types of murabahah accounting contracts 3.Sharia Law Basis for Murabahah Contracts 4.Murabahah contract scheme 5.Accounting treatment for murabahah contracts 6.Accounting treatment for the settlement of problematic murabahah debts and receivables 7.Illustration of a murabahah contract case	Criteria: In accordance with the assessment guidelines / rubric Form of Assessment: Portfolio Assessment	Case Study and Lecture Course 3 X 50	Material: Murabahah Transactions Reference: Moosa, R. (2023). An Overview of Islamic Accounting: The Murabaha Contract. Journal of Risk and Financial Management, 16(7), 335. Material: Murabahah Transactions References: Alshater, MM, Hassan, MK, Sarea, A., & Samhan, HM (2022). Islamic accounting research between 1982 and 2020: a hybrid review. Journal of Islamic Accounting and Business Research, 13(8), 1176- 1196. Material: Murabahah Transactions References: Baydoun, N., Sulaiman, M., Willett, RJ, & Ibrahim, S. (2018). Principles of Islamic Accounting. John Wiley & Sons.	3%

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6	1.Able to	1.Understanding	Criteria:	Case		Material:	7%
	understand	mudharabah	In accordance with the	Study		Explanation of	
	Salam	contracts	assessment	and		Mudharabah	
	transaction	2.Type of	guidelines / rubric	Lecture		References:	
	accounting	mudharabah	J	Course		Kamla, R., &	
	based on SAK	contract	Form of	3 X 50		Haque, F.	
	Syariah 103	Legal basis for	Assessment :			(2019). Islamic	
	2.Understanding	mudharabah	Portfolio			accounting,	
	the Salam	accounting	Assessment			neo-	
	contract	4.Mudharabah				imperialism and identity	
	3.Basic Sharia	contract					
	Law of Salam	scheme				staging: The Accounting	
	contracts	5.The principle				and Auditing	
	4.Salam contract	of sharing the				Organization	
	scheme	results of a				for Islamic	
						Financial	
	5.measurement,	mudharabah				Institutions.	
	presentation	contract				Critical	
	and disclosure	business				Perspectives	
	of accounting	6.The				on Accounting,	
	transactions for	mudharabah				63, 102000.	
	Salam contracts	accounting				03, 102000.	
	6.Illustration of	treatment is				Material: SAK	
	the greeting	both				105	
	contract case	accounting for				concerning	
	7.Able to explain	fund owners				Mudharabah	
	and identify the	and				transactions	
	definition,	accounting for				Library:	
	types, basis of	fund managers				Accounting,	
	sharia, and	7.Presentation				Auditing and	
	provide	of				Governance	
	illustrations for	mudharabah				Standards for	
	mudharabah	transactions				Islamic	
	transactions	8.Illustration of a				Financial	
	i anodotiono	mudharabah				Institutions.	
		contract case				2000. AAOIFI	
		contract case					
						Material:	
						Mudharabah	
						Transactions	
						References:	
						Baydoun, N.,	
						Sulaiman, M.,	
						Willett, RJ, &	
						Ibrahim, S.	
						(2018).	
				1		Principles of	
						Islamic	
						Accounting.	
						John Wiley &	
						Sons.	
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7	Able to explain and	1.Understanding	Criteria:	Case	Material: SAK	5%
-	identify the		In accordance	Study	106	2.0
	definition, types,	a musyarakah	with the	and	concerning	
	basis of sharia, and	contract	assessment	Lecture	musyarakah	
	provide illustrations	2.Types of	guidelines / rubric	Course	transactions	
	for musyarakah	musyarakah				
	transactions	contracts	Form of	3 X 50	Reference:	
		Legal basis for	Assessment :		Accounting,	
		musyarakah	Participatory		Auditing and	
		transaction	Activities		Governance	
			, tolivilles		Standards for	
		contracts			Islamic	
		4.Determination			Financial	
		of the profit			Institutions.	
		sharing ratio in the			2000. AAOIFI	
		musyarakah			Material:	
		contract			Musyarakah	
		5.Accounting		1	Transactions	
		treatment of			Reference:	
		musyarakah			Kamla, R., &	
		contracts for			Hague, F.	
					(2019). Islamic	
		active			accounting,	
		partners,			neo-	
		passive			imperialism	
		partners and			and identity	
		accounting for			staging: The	
		fund managers				
					Accounting	
					and Auditing	
					Organization	
					for Islamic	
					Financial	
					Institutions.	
					Critical	
					Perspectives	
					on Accounting,	
					63, 102000.	
					Material:	
					Musyarakah	
				1	Agreement	
					References:	
					Baydoun, N.,	
					Sulaiman, M.,	
				1	Willett, RJ, &	
					Ibrahim, S.	
					(2018).	
					Principles of	
					Islamic	
					Accounting.	
					John Wiley &	
				1	Sons.	

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8	UTS	UTS	Criteria: In accordance with the assessment guidelines / rubric Form of Assessment : Test	UTS 3 X 50		Material: All learning from meeting 1 to meeting 7. Library: Accounting, Auditing and Governance Standards for Islamic Financial Institutions. 2000. AAOIFI Material: The entire lesson from meeting 1 to meeting 7 References: Kamla, R., & Haque, F. (2019). Islamic accounting, neo-imperialism and identity staging: The Accounting and Auditing Organization for Islamic Financial Institutions. Critical Perspectives on Accounting, 63, 102000.	15%
9	Able to explain accounting transactions for ijarah and IMBT contracts in sharia financial entities	1.Understanding the ijarah agreement 2.Type of ijarah contract 3.Sharia basis of the ijarah agreement 4.Ijarah contract scheme 5.Difference between Ijarah and IMBT 6.Accounting Treatment for lessors 7.Accounting treatment for tenants 8.Illustration of the case of the Ijarah and Ijarah Muntahiyah Bit Tamlik (IMBT) contracts	Criteria: In accordance with the assessment guidelines / rubric Form of Assessment : Portfolio Assessment	Case Study and Lecture Course 3 X 50		Material: Ijarah Regulations Literature: Accounting, Auditing and Governance Standards for Islamic Financial Institutions. 2000. AAOIFI Material: Ijarah References: Kamla, R., & Haque, F. (2019). Islamic accounting, neo- imperialism and identity staging: The Accounting Organization for Islamic Financial Institutions. Critical Perspectives on Accounting, 63, 102000. Material: Ijarah Transactions References: Baydoun, N., Sulaiman, M., Willett, RJ, & Ibrahim, S. (2018). Principles of Islamic Accounting. John Wiley & Sons.	3%

10	1 measurement	1 Understanding	Criteria:	Problem-	Material:	6%
10	1.measurement, presentation and disclosure of accounting transactions for mudharabah contracts 2.Able to explain sharia developments in sharia insurance	1.Understanding Sharia Insurance 2.Development of Sharia Insurance 3.Illustration of the Sharia Insurance case	Criteria: In accordance with the assessment guidelines / rubric Form of Assessment: Participatory Activities	Problem- based Learning and Lecture Course 3 X 50	Material: Sharia Insurance Library: Accounting, Auditing and Governance Standards for Islamic Financial Institutions. 2000. AAOIFI Material: Explanation of Sharia Insurance Reference: Kamla, R., & Haque, F. (2019). Islamic accounting, neo- imperialism and identity staging: The	6%
					Accounting and Auditing Organization for Islamic Financial Institutions. Critical Perspectives on Accounting, 63, 102000.	
					Material: Characteristics of Sharia Insurance Reference: Baydoun, N., Sulaiman, M., Willett, RJ, & Ibrahim, S. (2018). Principles of Islamic Accounting. John Wiley & Sons.	
					Material: SAK 108 concerning sharia insurance transactions Reference: Accounting, Auditing and Governance Standards for Islamic Financial Institutions. 2000. AAOIFI	

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11	Able to explain the development of sharia in the discussion of zakat and waqf	1.Definition, legal sources and types of zakat 2.Zakat objects and zakat recipients 3.Accounting treatment for zakat and alms transactions 4.Presentation of financial reports of zakat amil institutions	Criteria: In accordance with the assessment guidelines / rubric Form of Assessment : Participatory Activities	Case Study and Lecture Course 3 X 50	109 con zak trar Ref Acc Auc Good Stallslad Find Installslad Find Installslad Litte Bay Sull Will Ibra (200 Primal Island Acc John Son Mai Zak Acc Ref Kar Hac (200 acc necessimply and stall Acc Acc Installslad Acc Ref Kar Hac (200 acc necessimply and Stallslad Acc Acc Ref Kar Hac (200 acc necessimply and Stallslad Acc Acc Acc Acc Acc Acc Acc Acc Acc Ac	ncerning kat nsactions ference: counting, diting and evernance andards for amic landing landin	6%

12	Able to explain the	1.Definition,	Criteria:	Case	Material: SAK	5%
12	Able to explain the development of sharia in sharia pawnshops	1.Definition, legal sources, pillars and provisions of sharia as well as accounting treatment of rahn contracts 2.Illustration of rahn contract accounting	Criteria: In accordance with the assessment guidelines / rubric Form of Assessment: Participatory Activities	Case Study and Lecture Course 3 X 50	Material: SAK Pergadaian Library: Accounting, Auditing and Governance Standards for Islamic Financial Institutions. 2000. AAOIFI Material: Pawnshop Transactions Literature: Kamla, R., & Haque, F. (2019). Islamic accounting, neo- imperialism and identity staging: The	5%
					and identity staging: The Accounting and Auditing Organization for Islamic Financial Institutions. Critical Perspectives on Accounting, 63, 102000. Material: Accounting Activities in Pawnshop Transactions Reference: Baydoun, N., Sulaiman, M.,	
					Willett, RJ, & Ibrahim, S. (2018). Principles of Islamic Accounting. John Wiley & Sons.	

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13	Able to explain and identify the definition, types, basis of sharia, and provide illustrations for sharf, wadiah and wakalah transactions	1.Definition, legal sources, pillars and provisions of sharia as well as accounting treatment of sharf contracts 2.Definition, legal sources, pillars and provisions of sharia as well as accounting treatment of wadiah contracts 3.Definition, legal sources, pillars and provisions of sharia as well as accounting treatment of wakalah contracts	Criteria: In accordance with the assessment guidelines / rubric Form of Assessment : Participatory Activities	Case Study and Lecture Course 3 X 50		Material: Regulations from Sharf, Wadiah and Wakalah Library: Accounting, Auditing and Governance Standards for Islamic Financial Institutions. 2000. AAOIFI Material: Sharf, wadiah and wakalah accounting activities Reference: Kamla, R., & Haque, F. (2019). Islamic accounting, neo- imperialism and identity staging: The Accounting Organization for Islamic Financial Institutions. Critical Perspectives on Accounting, 63, 102000. Material: Sharf, wadiah and wakalah contracts References: Baydoun, N., Sulaiman, M., Willett, RJ, & Ibrahim, S. (2018). Principles of Islamic Accounting. John Wiley & Sons.	5%

14	Able to explain and identify the definition, types, basis of sharia, and provide illustrations for kafalah, hawalah and qardh hasan transactions	1.Definition, legal sources, pillars and provisions of sharia as well as kafalah accounting treatment 2.Definition, legal sources, pillars and provisions of sharia as well as hawalah accounting treatment 3.Definition, legal sources, pillars and provisions of sharia and accounting treatment of qardul hasan	Criteria: In accordance with the assessment guidelines / rubric Form of Assessment: Portfolio Assessment	Case Study and Lecture Course 3 X 50	Material: Rules of Kafalah, hawalah and Qardh Hasan Library: Accounting, Auditing and Governance Standards for Islamic Financial Institutions. 2000. AAOIFI Material: Transactions of Kafalah, hawalah and Qardh Hasan Reference: Baydoun, N., Sulaiman, M., Willett, R.J., & Ibrahim, S. (2018). Principles of Islamic Accounting. John Wiley & Sons. Material: Accounting for Kafalah, Hawalah and Qardh Hasan Reference: Kamla, R., & Haque, F. (2019). Islamic accounting, neo- imperialism and identity staging: The Accounting Organization for Islamic Financial Institutions. Critical Perspectives on Accounting,	7%
15	Able to explain the development of sharia in Islamic boarding school accounting	Islamic Boarding School Accounting	Criteria: In accordance with the assessment guidelines / rubric Form of Assessment : Participatory Activities	Case Study and Lecture Course 3 X 50	Material: Accounting for Non-Banks Reference: Mohammed, NF, Mohd Fahmi, F., & Ahmad, AE (2019). The need for Islamic accounting standards: the Malaysian Islamic financial institutions experience. Journal of Islamic Accounting and Business Research, 10(1), 115-133.	5%

16	Final exams	Final exams	Criteria: In accordance with the assessment guidelines / rubric Form of Assessment : Test	3 X 50 Semester Final Exam	Material: UAS Library: Indonesian Accountants Association. 2006. Sharia SAK as of January 2017: PSAK 59, 101, 102, 103,104, 105, 106, 107, 108, 109, and 110. IAI	15%
					Material: Material from Meeting 9 to Meeting 14 Reference: Accounting, Auditing and Governance Standards for Islamic Financial Institutions. 2000. AAOIFI	

Evaluation Percentage Recap: Case Study

No	Evaluation	Percentage
1.	Participatory Activities	50%
2.	Portfolio Assessment	20%
3.	Test	30%
		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.
- 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.
- 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.
- 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.