



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
Sharia Accounting	6020203002		T=3 P=0 ECTS=4.77	4	July 17, 2024
AUTHORIZATION	SP Developer		Course Cluster Coordinator		Study Program Coordinator
	Ach. Yasin., Spd., MSEI		Clarashinta Canggih SE., CIPP		Dr. Ahmad Ajib Ridlwan, S.Pd., M.SEI.

Learning model	Case Studies
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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	Able to master the philosophy and ethics of sharia accounting in a simple way																																																																																																				
	PO - 2	Able to master concepts in sharia transactions and practices in sharia financial institutions																																																																																																				
	PO - 3	Able to compile and present sharia accounting information that can be accounted for as a basis for every decision																																																																																																				
	PO - 4	Able to develop sharia accounting practices in other sharia institutions																																																																																																				
	PLO-PO Matrix																																																																																																					
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PO Matrix at the end of each learning stage (Sub-PO)																																																																																																						
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Short Course Description	Sharia accounting courses offer basic sharia principles in the context of economic activities, accompanied by ethical and moral values. This course also teaches general transaction standards in accordance with the rules of jurisprudence, harmony and accounting principles. It will explore the importance of Islam, the basic principles of Islamic teachings, and the origins of Islamic jurisprudence. In addition, this course explores the historical background of the Islamic financial system, the basic structure of Islamic accounting, and various types of transactions such as murabahah, salam, istishna, ijarah, mudharabah, and musyarakah. This course will also discuss ijarah and IMBT contracts (Ijarah al-Muntahiyah Bi al-Tamlik), sharia insurance industry, zakat and waqf, sharia pawnshops, sharf transactions, wadiah, wakalah, kafalah, hawalah, and qardh hasan. Furthermore, this course also involves accounting practices in institutions such as Islamic boarding schools.
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References	Main :
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1. 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.
4. 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.El., 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	Able to explain the meaning of Islam, the basics of Islamic teachings, and the sources of Islamic law	<ol style="list-style-type: none"> 1.The basics of Islamic teachings 2.Sources of Islamic law 	<p>Criteria: In accordance with the assessment guidelines / rubric</p> <p>Form of Assessment : Participatory Activities</p>	Case Study and Lecture Course 3 X 50		<p>Material: Basic Islamic Teachings and Islamic Law</p> <p>References: <i>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.</i></p> <hr/> <p>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</p> <p>Pustaka: <i>Accounting, Auditing and Governance Standards for Islamic Financial Institutions. 2000. AAOIFI</i></p>	4%

2	<p>1. Islamic financial system 2. Explain the scope of the Islamic financial system, its history and development</p>	<p>1. Islamic Financial System 2. History and Development</p>	<p>Criteria: In accordance with the assessment guidelines / rubric</p> <p>Form of Assessment : Participatory Activities</p>	<p>Problem-based Learning and Lecture Course 3 X 50</p>		<p>Material: main and supporting literature: <i>Wirosa. 2011. Accounting for Sharia Transactions. Indonesian Accountants Association. (Wirosa)</i></p> <hr/> <p>Material: Islamic Financial System and the history of its development References: <i>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.</i></p> <hr/> <p>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: <i>Accounting, Auditing and Governance Standards for Islamic Financial Institutions. 2000. AAOIFI</i></p>	4%
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3	Able to identify the basic framework of sharia accounting, able to explain sharia financial institutions and their financial reports	<ol style="list-style-type: none"> 1. Basic framework objectives 2. Users and information needs for sharia financial reports 3. Principles of sharia transactions and characteristics of sharia transactions 4. Basic assumptions and qualitative characteristics of financial statements 5. Basics of presenting sharia financial reports 6. Elements of financial statements 7. Types and forms of sharia financial reports 	<p>Criteria: In accordance with the assessment guidelines / rubric</p> <p>Form of Assessment : Participatory Activities</p>	Case Study and Lecture Course 3 X 50		<p>Material: Basic framework of sharia accounting</p> <p>References: <i>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.</i></p> <hr/> <p>Material: Basic assumptions, basis of presentation and forms of sharia financial reports</p> <p>Reference: <i>Baydoun, N., Sulaiman, M., Willett, RJ, & Ibrahim, S. (2018). Principles of Islamic Accounting. John Wiley & Sons.</i></p>	5%
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4	<p>1. Illustration of a murabahah contract case</p> <p>2. Able to explain and identify the definition, types, basis of sharia, and provide illustrations for murabahah transactions</p>	<p>1. Understanding the murabahah contract</p> <p>2. Types of murabahah accounting contracts</p> <p>3. Sharia Law Basis for Murabahah Contracts</p> <p>4. Murabahah contract scheme</p> <p>5. Accounting treatment for murabahah contracts</p> <p>6. Accounting treatment for the settlement of problematic murabahah debts and receivables</p> <p>7. Illustration of a murabahah contract case</p>	<p>Criteria: In accordance with the assessment guidelines / rubric</p> <p>Form of Assessment : Portfolio Assessment</p>	<p>Case Study and Lecture Course 3 X 50</p>	<p>Material: Murabahah Transactions</p> <p>Reference: <i>Moosa, R. (2023). An Overview of Islamic Accounting: The Murabaha Contract. Journal of Risk and Financial Management, 16(7), 335.</i></p> <hr/> <p>Material: Murabahah Transactions</p> <p>References: <i>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.</i></p> <hr/> <p>Material: Murabahah Transactions</p> <p>References: <i>Baydoun, N., Sulaiman, M., Willett, RJ, & Ibrahim, S. (2018). Principles of Islamic Accounting. John Wiley & Sons.</i></p>	3%
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5	<p>1. Illustration of the greeting contract case</p> <p>2. Able to explain and identify the definition, types, basis of sharia, and provide illustrations for salam and istishna transactions.</p>	<p>1. Explain Salam Transaction Accounting related to:</p> <p>a. Characteristics of the Salam Agreement</p> <p>b. Type of Greeting</p> <p>c. Accounting for Buyers</p> <p>d. Accounting for Sellers</p> <p>e. measurement, presentation and disclosure of accounting transactions for Salam contracts</p> <p>2. Understanding the Salam contract</p> <p>3. Understanding the istishna contract</p> <p>4. The basis of Sharia law is the greeting contract and Istishna</p> <p>5. Salam and Istishna contract scheme</p> <p>6. The basis of Sharia law is the greeting contract and Istishna</p> <p>7. Accounting treatment for salam and Istishna contracts</p> <p>8. Illustration of the case of the greeting and Istishna contract</p>	<p>Criteria: In accordance with the assessment guidelines / rubric</p> <p>Form of Assessment : Participatory Activities</p>	<p>Case Study and Lecture Course 3 X 50</p>		<p>Material: Performance of Salam and Istishna'</p> <p>Reference: <i>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.</i></p> <hr/> <p>Material: Performance of Salam and Istishna'</p> <p>References: <i>Baydoun, N., Sulaiman, M., Willett, R.J., & Ibrahim, S. (2018). Principles of Islamic Accounting. John Wiley & Sons.</i></p> <hr/> <p>Material: SAK 103 concerning transactions Salam</p> <p>Library: <i>Accounting, Auditing and Governance Standards for Islamic Financial Institutions. 2000. AAOIFI</i></p> <hr/> <p>Material: SAK 103 concerning Salam transactions and SAK 104 concerning Istishna transactions.</p> <p>Library: <i>Accounting, Auditing and Governance Standards for Islamic Financial Institutions. 2000. AAOIFI</i></p>	5%
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6	<p>1. Able to understand Salam transaction accounting based on SAK Syariah 103</p> <p>2. Understanding the Salam contract</p> <p>3. Basic Sharia Law of Salam contracts</p> <p>4. Salam contract scheme</p> <p>5. measurement, presentation and disclosure of accounting transactions for Salam contracts</p> <p>6. Illustration of the greeting contract case</p> <p>7. Able to explain and identify the definition, types, basis of sharia, and provide illustrations for mudharabah transactions</p>	<p>1. Understanding mudharabah contracts</p> <p>2. Type of mudharabah contract</p> <p>3. Legal basis for mudharabah accounting</p> <p>4. Mudharabah contract scheme</p> <p>5. The principle of sharing the results of a mudharabah contract business</p> <p>6. The mudharabah accounting treatment is both accounting for fund owners and accounting for fund managers</p> <p>7. Presentation of mudharabah transactions</p> <p>8. Illustration of a mudharabah contract case</p>	<p>Criteria: In accordance with the assessment guidelines / rubric</p> <p>Form of Assessment : Portfolio Assessment</p>	<p>Case Study and Lecture Course 3 X 50</p>	<p>Material: Explanation of Mudharabah</p> <p>References: <i>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.</i></p> <hr/> <p>Material: SAK 105 concerning Mudharabah transactions</p> <p>Library: <i>Accounting, Auditing and Governance Standards for Islamic Financial Institutions. 2000. AAOIFI</i></p> <hr/> <p>Material: Mudharabah Transactions</p> <p>References: <i>Baydoun, N., Sulaiman, M., Willett, RJ, & Ibrahim, S. (2018). Principles of Islamic Accounting. John Wiley & Sons.</i></p>	7%
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7	Able to explain and identify the definition, types, basis of sharia, and provide illustrations for musyarakah transactions	<ol style="list-style-type: none"> 1.Understanding a musyarakah contract 2.Types of musyarakah contracts 3.Legal basis for musyarakah transaction contracts 4.Determination of the profit sharing ratio in the musyarakah contract 5.Accounting treatment of musyarakah contracts for active partners, passive partners and accounting for fund managers 	<p>Criteria: In accordance with the assessment guidelines / rubric</p> <p>Form of Assessment : Participatory Activities</p>	Case Study and Lecture Course 3 X 50		<p>Material: SAK 106 concerning musyarakah transactions</p> <p>Reference: <i>Accounting, Auditing and Governance Standards for Islamic Financial Institutions. 2000. AAOIFI</i></p> <hr/> <p>Material: Musyarakah Transactions</p> <p>Reference: <i>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.</i></p> <hr/> <p>Material: Musyarakah Agreement</p> <p>References: <i>Baydoun, N., Sulaiman, M., Willett, RJ, & Ibrahim, S. (2018). Principles of Islamic Accounting. John Wiley & Sons.</i></p>	5%
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8	UTS	UTS	<p>Criteria: In accordance with the assessment guidelines / rubric</p> <p>Form of Assessment : Test</p>	UTS 3 X 50		<p>Material: All learning from meeting 1 to meeting 7. Library: <i>Accounting, Auditing and Governance Standards for Islamic Financial Institutions. 2000. AAOIFI</i></p> <p>Material: The entire lesson from meeting 1 to meeting 7 References: <i>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.</i></p>	15%
9	Able to explain accounting transactions for ijarah and IMBT contracts in sharia financial entities	<ol style="list-style-type: none"> 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 	<p>Criteria: In accordance with the assessment guidelines / rubric</p> <p>Form of Assessment : Portfolio Assessment</p>	Case Study and Lecture Course 3 X 50		<p>Material: Ijarah Regulations Literature: <i>Accounting, Auditing and Governance Standards for Islamic Financial Institutions. 2000. AAOIFI</i></p> <p>Material: Ijarah References: <i>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.</i></p> <p>Material: Ijarah Transactions References: <i>Baydoun, N., Sulaiman, M., Willett, R.J, & Ibrahim, S. (2018). Principles of Islamic Accounting. John Wiley & Sons.</i></p>	3%

10	<p>1.measurement, presentation and disclosure of accounting transactions for mudharabah contracts</p> <p>2.Able to explain sharia developments in sharia insurance</p>	<p>1.Understanding Sharia Insurance</p> <p>2.Development of Sharia Insurance</p> <p>3.Illustration of the Sharia Insurance case</p>	<p>Criteria: In accordance with the assessment guidelines / rubric</p> <p>Form of Assessment : Participatory Activities</p>	<p>Problem-based Learning and Lecture Course 3 X 50</p>	<p>Material: Sharia Insurance</p> <p>Library: <i>Accounting, Auditing and Governance Standards for Islamic Financial Institutions. 2000. AAOIFI</i></p> <hr/> <p>Material: Explanation of Sharia Insurance</p> <p>Reference: <i>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.</i></p> <hr/> <p>Material: Characteristics of Sharia Insurance</p> <p>Reference: <i>Baydoun, N., Sulaiman, M., Willett, RJ, & Ibrahim, S. (2018). Principles of Islamic Accounting. John Wiley & Sons.</i></p> <hr/> <p>Material: SAK 108 concerning sharia insurance transactions</p> <p>Reference: <i>Accounting, Auditing and Governance Standards for Islamic Financial Institutions. 2000. AAOIFI</i></p>	6%
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11	Able to explain the development of sharia in the discussion of zakat and waqf	<ol style="list-style-type: none"> 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 	<p>Criteria: In accordance with the assessment guidelines / rubric</p> <p>Form of Assessment : Participatory Activities</p>	Case Study and Lecture Course 3 X 50		<p>Material: SAK 109 concerning zakat transactions</p> <p>Reference: <i>Accounting, Auditing and Governance Standards for Islamic Financial Institutions. 2000. AAOIFI</i></p> <hr/> <p>Material: Explanation of Zakat</p> <p>Literature: Baydoun, N., Sulaiman, M., Willett, RJ, & Ibrahim, S. (2018). <i>Principles of Islamic Accounting. John Wiley & Sons.</i></p> <hr/> <p>Material: Zakat Accounting</p> <p>Reference: Kamla, R., & Haque, F. (2019). <i>Islamic accounting, neo-imperialism and identity staging: The Accounting and Auditing Organization for Islamic Financial Institutions. Critical Perspectives on Accounting, 63, 102000.</i></p>	6%
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12	Able to explain the development of sharia in sharia pawnshops	<p>1. Definition, legal sources, pillars and provisions of sharia as well as accounting treatment of rahn contracts</p> <p>2. Illustration of rahn contract accounting</p>	<p>Criteria: In accordance with the assessment guidelines / rubric</p> <p>Form of Assessment : Participatory Activities</p>	Case Study and Lecture Course 3 X 50		<p>Material: SAK Pergadaian</p> <p>Library: <i>Accounting, Auditing and Governance Standards for Islamic Financial Institutions. 2000. AAOIFI</i></p> <hr/> <p>Material: Pawnshop Transactions</p> <p>Literature: <i>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.</i></p> <hr/> <p>Material: Accounting Activities in Pawnshop Transactions</p> <p>Reference: <i>Baydoun, N., Sulaiman, M., Willett, RJ, & Ibrahim, S. (2018). Principles of Islamic Accounting. John Wiley & Sons.</i></p>	5%
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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	<p>1. Definition, legal sources, pillars and provisions of sharia as well as accounting treatment of sharf contracts</p> <p>2. Definition, legal sources, pillars and provisions of sharia as well as accounting treatment of wadiah contracts</p> <p>3. Definition, legal sources, pillars and provisions of sharia as well as accounting treatment of wakalah contracts</p>	<p>Criteria: In accordance with the assessment guidelines / rubric</p> <p>Form of Assessment : Participatory Activities</p>	Case Study and Lecture Course 3 X 50		<p>Material: Regulations from Sharf, Wadiah and Wakalah</p> <p>Library: <i>Accounting, Auditing and Governance Standards for Islamic Financial Institutions. 2000. AAOIFI</i></p> <hr/> <p>Material: Sharf, wadiah and wakalah accounting activities</p> <p>Reference: <i>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.</i></p> <hr/> <p>Material: Sharf, wadiah and wakalah contracts</p> <p>References: <i>Baydoun, N., Sulaiman, M., Willett, RJ, & Ibrahim, S. (2018). Principles of Islamic Accounting. John Wiley & Sons.</i></p>	5%
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14	Able to explain and identify the definition, types, basis of sharia, and provide illustrations for kafalah, hawalah and qardh hasan transactions	<p>1. Definition, legal sources, pillars and provisions of sharia as well as kafalah accounting treatment</p> <p>2. Definition, legal sources, pillars and provisions of sharia as well as hawalah accounting treatment</p> <p>3. Definition, legal sources, pillars and provisions of sharia and accounting treatment of qardul hasan</p>	<p>Criteria: In accordance with the assessment guidelines / rubric</p> <p>Form of Assessment : Portfolio Assessment</p>	Case Study and Lecture Course 3 X 50		<p>Material: Rules of Kafalah, hawalah and Qardh Hasan Library: <i>Accounting, Auditing and Governance Standards for Islamic Financial Institutions. 2000. AAOIFI</i></p> <p>Material: Transactions of Kafalah, hawalah and Qardh Hasan Reference: <i>Baydoun, N., Sulaiman, M., Willett, RJ, & Ibrahim, S. (2018). Principles of Islamic Accounting. John Wiley & Sons.</i></p> <p>Material: Accounting for Kafalah, Hawalah and Qardh Hasan Reference: <i>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.</i></p>	7%
15	Able to explain the development of sharia in Islamic boarding school accounting	Islamic Boarding School Accounting	<p>Criteria: In accordance with the assessment guidelines / rubric</p> <p>Form of Assessment : Participatory Activities</p>	Case Study and Lecture Course 3 X 50		<p>Material: Accounting for Non-Banks Reference: <i>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.</i></p>	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: <i>Indonesian Accountants Association. 2006. Sharia SAK as of January 2017: PSAK 59, 101, 102, 103,104, 105, 106, 107, 108, 109, and 110. IAI</i> Material: Material from Meeting 9 to Meeting 14 Reference: <i>Accounting, Auditing and Governance Standards for Islamic Financial Institutions. 2000. AAOIFI</i>	15%
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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.
- 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.
- 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.