



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																																																																																			
Sharia Accounting	6220103022	Study Program Elective Courses	T=3	P=0	ECTS=4.77	5	May 8, 2023																																																																																			
AUTHORIZATION		SP Developer	Course Cluster Coordinator			Study Program Coordinator																																																																																				
		Dr. Rohmawati Kusumaningtias, SE., Ak., MSA	Rendra Arief Hidayat, S.Pd., M.Sc			Dr. Rohmawati Kusumaningtias, S.E., Ak., MSA.																																																																																				
Learning model	Case Studies																																																																																									
Program Learning Outcomes (PLO)	PLO study program that is charged to the course																																																																																									
	PLO-1	Able to demonstrate religious, national and cultural values, as well as academic ethics in carrying out their duties																																																																																								
	PLO-3	Develop logical, critical, systematic and creative thinking in carrying out specific work in their field of expertise and in accordance with work competency standards in the field concerned																																																																																								
	PLO-8	Able to prepare, present, analyze and interpret financial and non-financial reports by considering sustainability for the purpose of decision making at a strategic level in accordance with the professional code of ethics with the support of information technology																																																																																								
	Program Objectives (PO)																																																																																									
	PO - 1	Able to demonstrate religious values and academic ethics in carrying out their duties																																																																																								
	PO - 2	Develop logical, critical, systematic and creative thinking in carrying out specific work in the field of sharia accounting in accordance with sharia accounting standards																																																																																								
	PO - 3	Able to analyze and interpret sharia financial and non-financial reports for decision making purposes at a strategic level																																																																																								
	PLO-PO Matrix																																																																																									
		<table border="1" style="width: 100%; text-align: center; border-collapse: collapse;"> <tr> <td>P.O</td> <td>PLO-1</td> <td>PLO-3</td> <td>PLO-8</td> <td colspan="3"></td> </tr> <tr> <td>PO-1</td> <td>✓</td> <td></td> <td></td> <td colspan="3"></td> </tr> <tr> <td>PO-2</td> <td></td> <td>✓</td> <td></td> <td colspan="3"></td> </tr> <tr> <td>PO-3</td> <td></td> <td></td> <td>✓</td> <td colspan="3"></td> </tr> </table>						P.O	PLO-1	PLO-3	PLO-8				PO-1	✓						PO-2		✓					PO-3			✓																																																										
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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 :																																																																																									
	<ol style="list-style-type: none"> 1. Wiroso. 2011. Akuntansi Transaksi 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) 4. Triyowono, Iwan. 2017. Akuntansi Syariah: Perspektif, Metodologi, dan Teori. Jakarta: Rajawali Press 																																																																																									
	Supporters:																																																																																									

1. Batubara, Zakaria. 2019. Akuntansi dalam Pandangan Islam. Jurnal Akuntansi Syariah. Vol. 3 No. 1, p 66-77
2. Thalib, Mohamad Anwar. 2019. Mode Dusa: Konstruksi Akuntansi Kerugian. Jurnal Riset dan Aplikasi: Akuntansi dan Manajemen, Vol 4, No. 1. p 11-31
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Supporting lecturer Dr. Rohmawati Kusumaningtias, S.E., Ak., MSA.
Rendra Arief Hidayat, S.Pd., M.Sc.

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 and analyze the meaning of Islam, the basics of Islamic teachings, and sources of Islamic law through independent or group assignments (CPMK 1)	<p>1.Accuracy of analyzing and explaining the meaning and basics of Islamic teachings</p> <p>2.Accuracy of analyzing and explaining the sources of Islamic law</p>	<p>Criteria: Descriptive rubric for accuracy in implementing indicators 1-2</p> <p>Form of Assessment : Participatory Activities, Portfolio Assessment</p>	<ul style="list-style-type: none"> Understanding the material [BM: 1x(3x60')] Student assignments to summarize the material and present it in ppt and video in groups [PT: 1x(3x60')] Lecture (Presentation and Discussion) Students listen to the video presentation and discuss the related material. [TM: 1x(3x50')] 	Vi-Learning: SiDia [TM: 1x(3x50')]	<p>Material: Islamic Concepts and Islamic Law</p> <p>References: <i>Triyuwono, Iwan. 2017. Sharia Accounting: Perspective, Methodology and Theory. Jakarta: Rajawali Press</i></p> <p>Material: Islamic Concepts and Islamic Law</p> <p>Literature: <i>Sri Nurhayati and Wasilah. 2008. Syari 19ah Accounting in Indonesia. Salemba Four. Jakarta (SW)</i></p> <p>Material: The Meaning of Islam</p> <p>Literature: <i>Batubara, Zakaria. 2019. Accounting from an Islamic View. Sharia Accounting Journal. Vol. 3 No. 1, p 66-77</i></p>	2%
2	Able to describe and analyze the scope of the Islamic financial system, its history and development in the world and internationally through independent or group assignments (CPMK 1; CPMK 2)	<p>1.Accuracy of analyzing and describing the Islamic financial system</p> <p>2.Accuracy of analyzing and describing the history and development of Islamic finance</p>	<p>Criteria: Descriptive rubric for accuracy in implementing indicators 1-2</p> <p>Form of Assessment : Participatory Activities, Portfolio Assessment</p>	<ul style="list-style-type: none"> Understanding the material [BM: 1x(3x60')] Student assignments to summarize the material and present it in ppt and video in groups [PT: 1x(3x60')] Lecture (Presentation and Discussion) Students listen to the video presentation and discuss the related material. [TM: 1x(3x50')] 	Vi-Learning: SiDia [TM: 1x(3x50')]	<p>Material: Islamic Financial System, History and Development</p> <p>References: <i>Sri Nurhayati and Wasilah. 2008. Syari 19ah Accounting in Indonesia. Salemba Four. Jakarta (SW)</i></p> <p>Material: Islamic Financial System</p> <p>References: <i>Talib, Mohamad Anwar. 2019. Dusa Mode: Construction of Loss Accounting. Journal of Research and Applications: Accounting and Management, Vol 4, No. 1. p 11-31</i></p>	3%

3	Able to analyze and reconstruct the basic framework of sharia accounting, able to describe sharia financial institutions and their financial reports through independent or group assignments	<p>1.The accuracy of reconstructing the basic framework of sharia accounting</p> <p>2.Accuracy of analyzing and describing sharia financial institutions and their financial reports</p>	<p>Criteria: Descriptive rubric for accuracy in implementing indicators 1-2</p> <p>Form of Assessment : Participatory Activities, Portfolio Assessment</p>	<ul style="list-style-type: none"> • Understanding the material [BM: 1x(3x60')] • Student assignments to summarize the material and present it in ppt and video in groups [PT: 1x(3x60')] • Lecture (Presentation and Discussion) Students listen to the video presentation and discuss the related material. [TM: 1x(3x50')] 	Vi-Learning: SiDia [TM: 1x(3x50')]	<p>Material: Basic Framework, LKS, and Sharia Financial Reports</p> <p>References: <i>Triuwono, Iwan. 2017. Sharia Accounting: Perspective, Methodology and Theory. Jakarta: Rajawali Press</i></p> <hr/> <p>Material: Basic Framework, LKS, and Sharia Financial Reports</p> <p>Library: <i>Sri Nurhayati and Wasilah. 2008. Syari 19ah Accounting in Indonesia. Salemba Four. Jakarta (SW)</i></p> <hr/> <p>Material: History of Accounting Thought</p> <p>Library: <i>Wartoyo. 2013. History of Accounting Thought. Adzkiya Journal of Sharia Law and Economics. Vol 1, No. 1, p. 35 - 47</i></p> <hr/> <p>Material: The Golden Age of Islamic Finance</p> <p>Bibliography: <i>Rahma, Nur and Idris, Munadi. 2019. The Golden Age of Islamic Finance (Historical Perspective). Journal of Sharia Business Economics. Vol 2. No. 1.p 1 - 20</i></p>	3%
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4	Able to analyze, describe and conclude definitions, types, basis of sharia, and provide illustrations for murabahah transactions through independent or group assignments (CPMK 1; CPMK 2)	<p>1.Accuracy of analyzing and explaining the definition, types and basis of murabahah transactions from the seller and buyer side</p> <p>2.Accuracy of analyzing and describing murabahah practices in institutions/organizations</p>	<p>Criteria: Descriptive rubric for accuracy in implementing indicators 1-2</p> <p>Form of Assessment : Participatory Activities, Portfolio Assessment</p>	<ul style="list-style-type: none"> • Understanding the material [BM: 1x(3x60')] • Student assignments to summarize the material and present it in ppt and video in groups [PT: 1x(3x60')] • Lecture (Presentation and Discussion) Students listen to the video presentation and discuss the related material. [TM: 1x(3x50')] 	Vi-Learning: SiDia [TM: 1x(3x50')]	<p>Material: Murabahah Accounting Literature: Sri Nurhayati and Wasilah. 2008. <i>Syari 19ah Accounting in Indonesia</i>. Salemba Four. Jakarta (SW)</p> <hr/> <p>Material: Murabahah Accounting Reader: Wiroso. 2011. <i>Accounting for Sharia Transactions. Indonesian Accountants Association</i>. (Wirosa)</p> <hr/> <p>Material: Murabahah Accounting Reference: <i>Indonesian Accountants Association</i>. 2009.SAK as of January 2015: PSAK 59, 101 13 110 (PSAK)</p> <hr/> <p>Material: Sharia Financial Reports Reference: Birton, M. Nur. A. 2015. <i>Maqasid Syariah as a Method for Building the Objectives of Sharia Entity Financial Reports</i>. <i>Journal of Multiparadigm Accounting</i>. Vol 6, No 3. p 421-431</p> <hr/> <p>Material: Sharia Accounting in Indonesia References: Rahmawati, Yunaita. 2022. <i>Sharia Accounting in Indonesia in the Digital Era</i>. <i>Indonesian Journal of Islamic Economics and Finance</i>. Vol. 2, no. 1, - 1-12</p>	3%
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5	Able to analyze, describe and conclude definitions, types, basics of sharia, and provide illustrations for salam, istishna', and ijarah transactions through independent or group assignments (CPMK 1; CPMK 2)	<p>1.Accuracy of analyzing and explaining the definition, types, basis of salam, istishna', and ijarah transactions from the seller and buyer side</p> <p>2.Accuracy of analyzing and describing the practice of greetings, istishna', and ijarah in institutions/organizations</p>	<p>Criteria: Descriptive rubric for accuracy in implementing indicators 1-2</p> <p>Form of Assessment : Participatory Activities, Portfolio Assessment</p>	<ul style="list-style-type: none"> • Understanding the material [BM: 1x(3x60')] • Student assignments to summarize the material and present it in ppt and video in groups [PT: 1x(3x60')] • Lecture (Presentation and Discussion) Students listen to the video presentation and discuss the related material. [TM: 1x(3x50')] 	Vi-Learning: SiDia [TM: 1x(3x50')]	<p>Material: Accounting Salam, Istishna', and Ijarah Library: Sri Nurhayati and Wasilah. 2008. <i>Syari 19ah Accounting in Indonesia.</i> Salemba Four. Jakarta (SW)</p> <p>Material: Accounting Salam, Istishna', and Ijarah Reader: Wiroso. 2011. <i>Accounting for Sharia Transactions.</i> Indonesian Accountants Association. (Wirosa)</p> <p>Material: Accounting Salam, Istishna', and Ijarah Library: Indonesian Accountants Association. 2009.SAK as of January 2015: PSAK 59, 101 13 110 (PSAK)</p> <p>Material: Murabahah Literature: Anugrah, Yuli DY and Laila, Mahfuddhotul. 2000. <i>Conceptual Analysis of the Application of Murabahah Financing in Sharia Banking.</i> Muhasabatuna: Journal of Islamic Accounting and Finance. Vol. 2, no. 2, p. 1-18</p> <p>Material: Murabahah Literature: Sari, Irma. 2021. <i>The Effect of Profit Sharing Income, Murabahah Margin Income and Wadiah Savings Funds on Bank Muamalat Indonesia's Wadiah Bonus.</i> Islamic Investment Journal. Vol. 6, no. 1, p 42-57</p>	3%
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6	Able to analyze, describe and conclude definitions, types, basis of sharia, and provide illustrations for mudharabah transactions through independent or group assignments (CPMK 1; CPMK 2)	<p>1.Accuracy of analyzing and explaining the definition, types and basis of mudharabah transactions from the seller and buyer side</p> <p>2.Accuracy of analyzing and describing mudharabah practices in institutions/organizations</p>	<p>Criteria: Descriptive rubric for accuracy in implementing indicators 1-2</p> <p>Form of Assessment : Participatory Activities</p>	<ul style="list-style-type: none"> • Understanding the material [BM: 1x(3x60')] • Student assignments to summarize the material and present it in ppt and video in groups [PT: 1x(3x60')] • Lecture (Presentation and Discussion) Students listen to the video presentation and discuss the related material. [TM: 1x(3x50')] 	Vi-Learning: SiDia [TM: 1x(3x50')]	<p>Material: Mudharabah Accounting Reference: <i>Sri Nurhayati and Wasilah. 2008. Syari 19ah Accounting in Indonesia. Salemba Four. Jakarta (SW)</i></p> <hr/> <p>Material: Mudharabah Accounting Reader: <i>Wirosa. 2011. Accounting for Sharia Transactions. Indonesian Accountants Association. (Wirosa)</i></p> <hr/> <p>Material: Mudharabah Accounting Reference: <i>Indonesian Accountants Association. 2009.SAK as of January 2015: PSAK 59, 101 13 110 (PSAK)</i></p> <hr/> <p>Material: Bai Salam Literature: <i>Irawan, Hermansyah and Khoerullah, Abd. Kholik. 2020. Ba'i Salam Concept and Implementation in Realizing National Food Security. Iqtisadiya: Journal of Islamic Economics. Vol. 7, no. 14. p 43-60</i></p> <hr/> <p>Material: Istishan and Salam Literature: <i>Abdullah, Muhammad Wahyuddin and Faqiha, Nurul. 2020. Implementation of Istishna and Salam in Songko Crafts. Laa Maishir. Vol. 7, no. 2, p. 83 - 96</i></p>	20%
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7	Able to analyze, describe and conclude definitions, types, basics of sharia, and provide illustrations for musyarakah transactions through independent or group assignments (CPMK 1; CPMK 2)	<p>1.Accuracy of analyzing and explaining the definition, types and basis of musyarakah transactions from the seller and buyer side</p> <p>2.Accuracy of analyzing and describing musyarakah practices in institutions/organizations</p>	<p>Criteria: Descriptive rubric for accuracy in implementing indicators 1-2</p> <p>Form of Assessment : Participatory Activities, Portfolio Assessment</p>	<ul style="list-style-type: none"> Understanding the material [BM: 1x(3x60')] Student assignments to summarize the material and present it in ppt and video in groups [PT: 1x(3x60')] Lecture (Presentation and Discussion) Students listen to the video presentation and discuss the related material. [TM: 1x(3x50')] 	Vi-Learning: SiDia [TM: 1x(3x50')]	<p>Material: Musyarakah Accounting Reference: <i>Sri Nurhayati and Wasilah. 2008. Syari 19ah Accounting in Indonesia. Salemba Four. Jakarta (SW)</i></p> <p>Material: Musyarakah Accounting Reader: <i>Wiroso. 2011. Accounting for Sharia Transactions. Indonesian Accountants Association. (Wiroso)</i></p> <p>Material: Musyarakah Accounting Library: <i>Indonesian Accountants Association. 2009.SAK as of January 2015: PSAK 59, 101 13 110 (PSAK)</i></p> <p>Material: Mudharabah and Musyarakah Reference: <i>Kamaruddin, Suhardi, et.al. 2022. Implementation of Mudharabah and Musyarakah Agreements in Sharia Technology Finance with a Benefit Approach. Al-Mashrafiyah: Journal of Sharia Economics, Finance and Banking. Vol 6, No. 1, p 1-17</i></p> <p>Material: Mudharabah and Musyarakah Literature: <i>Pekerti, Retno Dyah and Ridwan, Rizky. 2022. Implementation of Mudharabah and Musyarakah Agreements in the Indonesian Sharia Capital Market. Journal of Struggle Economics. Vol. 4, no. 1. p. 11-20</i></p>	3%
8	Midterm exam	UTS	<p>Criteria: Assessment points for the Midterm Exam</p> <p>Form of Assessment : Test</p>	Midterm Exam [TM: 1x(3x50')]	Midterm Exam [TM: 1x(3x50')]		10%

9	Able to evaluate sharia developments in sharia insurance through independent or group assignments (CPMK 1; CPMK 2)	<ol style="list-style-type: none"> 1.Accuracy of analyzing and explaining sharia insurance definitions and transactions 2.The accuracy of evaluating the implementation of sharia insurance 	<p>Criteria: Descriptive rubric for accuracy in implementing indicators 1-2</p> <p>Form of Assessment : Participatory Activities, Portfolio Assessment</p>	<ul style="list-style-type: none"> • Understanding the material [BM: 1x(3x60')] • Student assignments to summarize the material and present it in ppt and video in groups [PT: 1x(3x60')] • Lecture (Presentation and Discussion) Students listen to the video presentation and discuss the related material. [TM: 1x(3x50')] 	Vi-Learning: SiDia [TM: 1x(3x50')]	<p>Material: Sharia Insurance Literature: <i>Sri Nurhayati and Wasilah. 2008. Syari 19ah Accounting in Indonesia. Salemba Four. Jakarta (SW)</i></p> <hr/> <p>Material: Sharia Insurance Library: <i>Wirosa. 2011. Accounting for Sharia Transactions. Indonesian Accountants Association. (Wirosa)</i></p> <hr/> <p>Material: Sharia Insurance Reference: <i>Khafid, Abdul. Et.al. 2024. The Influence of Spiritual Leadership on HR Performance with Workplace Spirituality as an Intervening Variable. Ecopreneur: Journal of Islamic Economics and Business. Vol.5, No. 1, p. 21-35</i></p> <hr/> <p>Material: Sharia Insurance Reference: <i>Nurjannah, et.al. 2023. Financial Resilience Through Sharia Insurance. Holistic Protection and Economic Sustainability. Mandira Cendikia Research Science Journal. Vol. 1, No. 6.p 18 - 31</i></p>	3%
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10	Able to evaluate the development of sharia on the topic of zakat and waqf and its application nationally and internationally through independent or group assignments (CPMK 1; CPMK 2)	<p>1.Accuracy of analyzing and explaining the definitions and transactions of zakat and waqf</p> <p>2.The accuracy of evaluating the implementation of zakat and waqf</p>	<p>Criteria: Descriptive rubric for accuracy in implementing indicators 1-2</p> <p>Form of Assessment : Participatory Activities, Portfolio Assessment</p>	<ul style="list-style-type: none"> Understanding the material [BM: 1x(3x60')] Student assignments to summarize the material and present it in ppt and video in groups [PT: 1x(3x60')] Lecture (Presentation and Discussion) Students listen to the video presentation and discuss the related material. [TM: 1x(3x50')] 	Vi-Learning: SiDia [TM: 1x(3x50')]	<p>Material: Zakat and Waqf Literature: <i>Sri Nurhayati and Wasilah. 2008. Syari 19ah Accounting in Indonesia. Salemba Four. Jakarta (SW)</i></p> <hr/> <p>Material: Zakat and Waqf Literature: <i>Triyuwono, Iwan. 2017. Sharia Accounting: Perspective, Methodology and Theory. Jakarta: Rajawali Press</i></p> <hr/> <p>Material: Zakat Literature: <i>Asmarani and Kusumaningtias. 2019. Accountability of Amil Zakat Institutions in the Maqashid Syariah Perspective: Study at the Al Falah Social Fund Foundation, Surabaya. Akunesa: Unesa Accounting Journal. Vol. 8, no. 1, p. 1-11</i></p> <hr/> <p>Material: Endowments at Islamic Boarding Schools Reference: <i>Deswita, et al. 2023. Accounting Construction for Financial Reporting of Waqf Assets at the Thawalib Tanjung Limau Islamic Boarding School based on PSAK 112. Maro: Journal of Sharia Economics and Business. Vol. 6, no. 2, p. 260-270</i></p> <hr/> <p>Material: ZIS Reference: <i>Yaasin, et.al. 2024. Comparative Study: Poverty Alleviation through ZIS and Cash Waqf. Mulawarman Journal of Sharia Economics. Vol. 3, No. 1, p. 1-14</i></p>	3%
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11	Able to evaluate sharia developments in sharia pawnshops (national and international) through independent or group assignments (CPMK 1; CPMK 2)	<ol style="list-style-type: none"> 1. Accuracy of analyzing and describing sharia pawnshop definitions and transactions 2. The accuracy of evaluating the implementation of sharia pawnshops 	<p>Criteria: Descriptive rubric for accuracy in implementing indicators 1-2</p> <p>Form of Assessment : Participatory Activities, Portfolio Assessment</p>	<ul style="list-style-type: none"> • Understanding the material [BM: 1x(3x60')] • Student assignments to summarize the material and present it in ppt and video in groups [PT: 1x(3x60')] • Lecture (Presentation and Discussion) Students listen to the video presentation and discuss the related material. [TM: 1x(3x50')] 	<p>Vi-Learning: SiDia [TM: 1x(3x50')]</p>	<p>Material: Sharia Pawnshops Literature: <i>Sri Nurhayati and Wasilah. 2008. Syari 19ah Accounting in Indonesia. Salemba Four. Jakarta (SW)</i></p> <hr/> <p>Material: Sharia Pawnshops Reference: <i>Wafiq, et.al. 2023. Implementation of Pagang Gadai in a Sharia Accounting Perspective (Case Study of South Solok Regency). Management Studies and Entrepreneurship Journal. Vol. 4, no. 5, p 5557 – 5587</i></p> <hr/> <p>Material: Buying and Selling Prices for Gold Installment Products Library: <i>Pratiwi. Analysis of Determining Buying and Selling Prices for Gold Installment Products from the MUI DSN Fatwa Perspective. Thesis. IAIN Metro</i></p>	3%
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12	Able to evaluate sharia developments in the sharia capital market including shares, sukuk and mutual funds through independent or group assignments (CPMK 1; CPMK 2)	<p>1.Accuracy of analyzing and describing sharia capital market definitions and transactions</p> <p>2.The accuracy of evaluating the implementation of the Islamic capital market</p>	<p>Criteria: Descriptive rubric for accuracy in implementing indicators 1-2</p> <p>Form of Assessment : Participatory Activities, Portfolio Assessment</p>	<ul style="list-style-type: none"> • Understanding the material [BM: 1x(3x60')] • Student assignments to summarize the material and present it in ppt and video in groups [PT: 1x(3x60')] • Lecture (Presentation and Discussion) Students listen to the video presentation and discuss the related material. [TM: 1x(3x50')] 	Vi-Learning: SiDia [TM: 1x(3x50')]	<p>Material: Sharia Capital Market Reference: <i>Sri Nurhayati and Wasilah. 2008. Syari 19ah Accounting in Indonesia. Salemba Four. Jakarta (SW)</i></p> <hr/> <p>Material: Sharia Capital Market Reader: <i>Wiroso. 2011. Accounting for Sharia Transactions. Indonesian Accountants Association. (Wiroso)</i></p> <hr/> <p>Material: ISR Reference: <i>Aji, et.al. 2024. Disclosure of Islamic Social Reporting in Companies on the Jakarta Islamic Index. Masterpiece: Multidisciplinary Scientific Journal, Vol.1, No. 1, p. 61-70</i></p> <hr/> <p>Material: Sharia Stock Mutual Funds Library: <i>Apriyadi, Pidi and Cupian. 2024. Analysis of the Performance of Sharia Stock Mutual Funds before and after the Implementation of the 2020 - 2024 Sharia Capital Market Roadmap. Scientific Journal of Islamic Economics. Vol. 10, no. 1, p 300 - 312</i></p>	25%
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13	Able to analyze, describe and conclude definitions, types, basis of sharia, and provide illustrations for sharf, wadiah, wakalah transactions through independent or group assignments (CPMK 1; CPMK 2)	<p>1.Accuracy of analyzing and explaining the definitions and transactions of sharf, wadiah, wakalah</p> <p>2.The accuracy of evaluating the implementation of sharf, wadiah, wakalah</p>	<p>Criteria: Descriptive rubric for accuracy in implementing indicators 1-2</p> <p>Form of Assessment : Participatory Activities, Portfolio Assessment</p>	<ul style="list-style-type: none"> • Understanding the material [BM: 1x(3x60')] • Student assignments to summarize the material and present it in ppt and video in groups [PT: 1x(3x60')] • Lecture (Presentation and Discussion) Students listen to the video presentation and discuss the related material. [TM: 1x(3x50')] 	Vi-Learning: SiDia [TM: 1x(3x50')]	<p>Material: Accounting Sharf, Wadiah, Wakalah Library: <i>Sri Nurhayati and Wasilah. 2008. Syari 19ah Accounting in Indonesia. Salemba Four. Jakarta (SW)</i></p> <p>Material: Sharf Accounting, Wadiah, Wakalah Library: <i>Wiroso. 2011. Accounting for Sharia Transactions. Indonesian Accountants Association. (Wiroso)</i></p> <p>Material: Rupiah Exchange Rate Reference: <i>Asriyani, et.al. 2024. Determinants of the Rupiah Exchange Rate Viewed from a Sharia Economic Perspective. MBISKU Journal: Business and Financial Management. Vol. 1, No. 1, p 29-40</i></p> <p>Material: Fee Based Income Reference: <i>Simarmata, et.al. 2024. Implementation of Complementary Agreement/Fee Based Income in Sharia Banking in Indonesia. Economics and Business Management Journal. Vol. 3, no. 1., p. 1-15</i></p> <p>Material: Wadiah Literature: <i>Na'im, et.al. 2023. Philosophy of Wadiah Agreements in Sharia Financial Institutions. Masile Journal of Islamic Studies. Vol. 5, no. 2.p 17 - 37.</i></p>	3%
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14	Able to analyze, describe and conclude definitions, types, basics of sharia, and provide illustrations for kafalah, hawalah and qardh hasan transactions through independent or group assignments (CPMK 1; CPMK 2)	<p>1.Accuracy of analyzing, outlining definitions and transactions of kafalah, hawalah, qardh hasan</p> <p>2.The accuracy of evaluating the implementation of kafalah, hawalah, qardh hasan</p>	<p>Criteria: Descriptive rubric for accuracy in implementing indicators 1-2</p> <p>Form of Assessment : Participatory Activities, Portfolio Assessment</p>	<ul style="list-style-type: none"> • Understanding the material [BM: 1x(3x60')] • Student assignments to summarize the material and present it in ppt and video in groups [PT: 1x(3x60')] • Lecture (Presentation and Discussion) Students listen to the video presentation and discuss the related material. [TM: 1x(3x50')] 	Vi-Learning: SiDia [TM: 1x(3x50')]	<p>Material: Kafalah Accounting, Hawalah, Qardh Hasan</p> <p>Literature: <i>Sri Nurhayati and Wasilah. 2008. Syari 19ah Accounting in Indonesia. Salemba Four. Jakarta (SW)</i></p> <hr/> <p>Material: Kafalah Accounting, Hawalah, Qardh Hasan</p> <p>Library: <i>Wiroso. 2011. Accounting for Sharia Transactions. Indonesian Accountants Association. (Wiroso)</i></p> <hr/> <p>Material: Sharia Lending</p> <p>Reference: <i>Amalia, et.al. 2024. Analysis of Sharia Peer to peer Lending Business Models Based on Maqashid Syariah (Natural Case Study of Sharia Fintech). El-Mubarak: Islamic Studies Journal. Vol.1, No.1, p 51-65</i></p> <hr/> <p>Material: Kafalah in Shopee Pay</p> <p>Library: <i>Qutranada, et.al. 2024. Implementation of Kafalah in ShopeePay Loans. JIMPA: Sharia Banking Student Scientific Journal. Vol. 4, no. 1, p. 265-274</i></p> <hr/> <p>Material: Qardh Hasan</p> <p>Literature: <i>Rahman, Kholilur and Rosid, Khotamar. 2024. The Effect of Qard Al-Hasan BWM Aplen Barakah Mandiri Financing on Improving the Economy of the Pragaan Sumenep Community. Initiative: Journal of Economics, Accounting, and Management. Vol. 3, no. 2, 148-156</i></p>	3%
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15	Able to evaluate sharia developments in Islamic boarding school accounting through independent or group assignments (CPMK 1; CPMK 2)	1.Accuracy of analyzing and describing Islamic boarding school accounting definitions and transactions 2.The accuracy of evaluating the implementation of Islamic boarding school accounting	Criteria: Descriptive rubric for accuracy in implementing indicators 1-2 Form of Assessment : Participatory Activities, Portfolio Assessment	<ul style="list-style-type: none"> Understanding the material [BM: 1x(3x60')] Student assignments to summarize the material and present it in ppt and video in groups [PT: 1x(3x60')] Lecture (Presentation and Discussion) Students listen to the video presentation and discuss the related material. [TM: 1x(3x50')] 	Vi-Learning: SiDia [TM: 1x(3x50')]	Material: Islamic Boarding School Accounting Reference: <i>Indonesian Accountants Association. 2009.SAK as of January 2015: PSAK 59, 101 13 110 (PSAK)</i> Material: Implementation of Islamic Boarding School Accounting Guidelines Reference: <i>Dewi, Divina Mahardika et.al. 2023. Factors that Influence the Implementation of Islamic Boarding School Accounting Guidelines. Maxpreneur Journal. Vol. 13, no. 1, p. 219-233</i> Material: Islamic Boarding School Financial Reports Reference: <i>Alfie, Atieq A and Triyoga, Prasetyo A. 2023. Analysis of Islamic Boarding School Financial Reports Based on Islamic Boarding School Accounting Guidelines and ISAK 35. ACCESS: Journal of Economics and Business. Vol. 18, no. 2, p. 135-148</i>	3%
16	Final exams	Final exams	Criteria: Points correspond to the Final Semester Examination Form of Assessment : Test	3 X 50 Semester Final Exam	3 X 50 Semester Final Exam		10%

Evaluation Percentage Recap: Case Study

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

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.