



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

Document Code

**SEMESTER LEARNING PLAN**

|  |   |   |                                   |   |                   |  |                              |   |   |    |    |    |    |    |    |    |  |      |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |
|--|---|---|-----------------------------------|---|-------------------|--|------------------------------|---|---|----|----|----|----|----|----|----|--|------|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|---|---|---|---|---|---|---|---|---|----|----|----|----|----|----|----|
| <b>Courses</b>                         | <b>CODE</b>   | <b>Course Family</b>  | <b>Credit Weight</b>              |   |                   | <b>SEMESTER</b>                          | <b>Compilation Date</b>      |   |   |    |    |    |    |    |    |    |  |      |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |
| Zakat Accounting                       | 6020202004  |   | T=2                               | P=0   | ECTS=3.18         | 6  | July 18, 2024                |   |   |    |    |    |    |    |    |    |  |      |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |
| <b>AUTHORIZATION</b>                   | <b>SP Developer</b>   |   | <b>Course Cluster Coordinator</b> |   |                   | <b>Study Program Coordinator</b>         |                              |   |   |    |    |    |    |    |    |    |  |      |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |
|  | .....   |   | .....                             |   |                   | Dr. Ahmad Ajib Ridwan,<br>S.Pd., M.SEI.  |                              |   |   |    |    |    |    |    |    |    |  |      |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |
| <b>Learning model</b>                  | Case Studies  |   |                                   |   |                   |  |                              |   |   |    |    |    |    |    |    |    |  |      |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |
| <b>Program Learning Outcomes (PLO)</b> | PLO study program that is charged to the course   |   |                                   |   |                   |  |                              |   |   |    |    |    |    |    |    |    |  |      |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |
|  | Program Objectives (PO)   |   |                                   |   |                   |  |                              |   |   |    |    |    |    |    |    |    |  |      |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |
|  | PLO-PO Matrix   |   |                                   |   |                   |  |                              |   |   |    |    |    |    |    |    |    |  |      |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |
|  |   | P.O   |                                   |   |                   |  |                              |   |   |    |    |    |    |    |    |    |  |      |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |
|  | PO Matrix at the end of each learning stage (Sub-PO)  |   |                                   |   |                   |  |                              |   |   |    |    |    |    |    |    |    |  |      |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |
|  |   | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%;"></td> <td colspan="15" style="text-align: center;">Week</td> </tr> <tr> <td style="width: 10%;"></td> <td style="width: 5%;">1</td> <td style="width: 5%;">2</td> <td style="width: 5%;">3</td> <td style="width: 5%;">4</td> <td style="width: 5%;">5</td> <td style="width: 5%;">6</td> <td style="width: 5%;">7</td> <td style="width: 5%;">8</td> <td style="width: 5%;">9</td> <td style="width: 5%;">10</td> <td style="width: 5%;">11</td> <td style="width: 5%;">12</td> <td style="width: 5%;">13</td> <td style="width: 5%;">14</td> <td style="width: 5%;">15</td> <td style="width: 5%;">16</td> </tr> </table> |                                   |   |                   |  |                              |   |   |    |    |    |    |    |    |    |  | Week |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 |
|  | Week  |   |                                   |   |                   |  |                              |   |   |    |    |    |    |    |    |    |  |      |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |
|  | 1   | 2   | 3                                 | 4   | 5                 | 6  | 7                            | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 |  |      |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |
| <b>Short Course Description</b>        | Discusses the meaning of zakat accounting, the purpose of zakat accounting, the principles of zakat accounting, types of financial reports of zakat management institutions. Approach: contextual, cooperative learning model; Method: lecture, discussion, question and answer, giving assignments                             |   |                                   |   |                   |  |                              |   |   |    |    |    |    |    |    |    |  |      |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |
| <b>References</b>                      | <b>Main :</b>   |   |                                   |   |                   |  |                              |   |   |    |    |    |    |    |    |    |  |      |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |
|  | <ol style="list-style-type: none"> <li>1. Akuntansi Zakat Kontemporer. Mursyidi. Remaja Rosdakarya. 2003</li> <li>2. Arsitektur Zakat Indonesia. Nur Aflah. 2009. Forum Zakat</li> <li>3. Pedoman Akuntansi Organisasi Pengelola Zakat. Forum Zakat</li> <li>4. Ach. Yasin, dkk. 2019. Akuntansi dan Manajemen Zakat</li> </ol> |   |                                   |   |                   |  |                              |   |   |    |    |    |    |    |    |    |  |      |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |
|  | <b>Supporters:</b>  |   |                                   |   |                   |  |                              |   |   |    |    |    |    |    |    |    |  |      |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |
| <b>Supporting lecturer</b>             | Ach. Yasin, S.Pd., M.SEI.<br>Rachma Indrarini, S.El., M.SEI.  |   |                                   |   |                   |  |                              |   |   |    |    |    |    |    |    |    |  |      |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |
| <b>Week-</b>                           | <b>Final abilities of each learning stage (Sub-PO)</b>  | <b>Evaluation</b>   |                                   | <b>Help Learning, Learning methods, Student Assignments, [ Estimated time ]</b> |                   | <b>Learning materials [ References ]</b> | <b>Assessment Weight (%)</b> |   |   |    |    |    |    |    |    |    |  |      |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |
|  |   | Indicator   | Criteria & Form                   | Offline ( offline )   | Online ( online ) |  |                              |   |   |    |    |    |    |    |    |    |  |      |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |
| (1)                                    | (2)   | (3)   | (4)                               | (5)   | (6)               | (7)                                      | (8)                          |   |   |    |    |    |    |    |    |    |  |      |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |

|    |   |  |  |   |  |  |    |
|----|---|--|--|---|--|--|----|
| 1  | Definition and Principles (Zakat, Infaq, Waqf)                    | 1. Definition of Zakat Infaq and Waqf. 2. Order to Pay Zakat 3. Loaded with Amil 4. Acceptance of Zakat                          |  | 2 X 50  |  |  | 0% |
| 2  | Zakat Management Organizational Structure                         | 1. OPZ Organizational Structure 2. Authorities and Duties 3. Permit to Establish Amil Zakat                                      |  | 2 X 50  |  |  | 0% |
| 3  | Zakat Accounting Standards  | 1. OPZ Accounting Cycle 2. Accounting Cycle 3. OPZ Accounting Standards  |  | 2 X 50  |  |  | 0% |
| 4  | Zakat Management Organization System                              | 1. OPZ Accounting System 2. Internal Control System (SPI)  |  | 2 X 50  |  |  | 0% |
| 5  | Transaction Documents and Accounting Records (Zakat, Infaq, Waqf) | 1. Transaction Documents 2. ZISWAF Receipt Form 3. Cash In 4. Cash Out 5. ZISWAF Expenditure Form 6. Transaction Notebook        |  | 2 X 50  |  |  | 0% |
| 6  | Financial Reports (Zakat, Infaq, Waqf)                            | Zakat Accounting Financial Report  |  | 2 X 50  |  |  | 0% |
| 7  | ZISWAF Transactions   | 1. Journal 2. Ledger   |  | 1. Able to understand journaling 2. Able to enter journals into a 2 X 50 Ledger   |  |  | 0% |
| 8  | UTS   |  |  | 2 X 50  |  |  | 0% |
| 9  | Cash Expenditure Accounting System (Zakat, Infaq, Waqf)           | 1. Cash Expenditure Accounting System (Zakat, Infaq, Waqf) 2. Internal Control System for Cash Expenditures (Zakat, Infaq, Waqf) |  | 1. Cash Expenditure Accounting System (Zakat, Infaq, Waqf) 2. Internal Control System for Cash Expenditures (Zakat, Infaq, Waqf) 2 X 50 |  |  | 0% |
| 10 | Cash Receipt Accounting System (Zakat, Infaq, Waqf)               | 1. Accounting System for Cash Receipts (Zakat, Infaq, Waqf) 2. Internal Control System for Cash Receipts (Zakat, Infaq, Waqf)    |  | 2 X 50  |  |  | 0% |

|    |  |  |  |   |  |  |    |
|----|--|--|--|---|--|--|----|
| 11 | Fixed Asset Accounting System (Zakat, Infaq, Waqf)   | 1. Fixed Asset Accounting System (Zakat, Infaq, Waqf) 2. Internal Control System for Fixed Assets (Zakat, Infaq, Waqf)   |  | 2 X 50  |  |  | 0% |
| 12 | Accounting Systems Other Than Cash (Zakat, Infaq, Waqf)  | 1. Accounting system other than cash (Zakat, Infaq, Waqf) 2. Internal control system for other than cash (Zakat, Infaq, Waqf)  |  | 2 X 50  |  |  | 0% |
| 13 | Procedures for Accounting Records (Zakat, Infaq, Waqf)   | 1. Basic equation for Zakat accounting 2. Journal recording  |  | Learning resources: Books 1, 2, and 3<br>2 X 50 |  |  | 0% |
| 14 | Zakat Accounting   | 1. Complete the Zakat Accounting Cycle. 2. Make Zakat Financial Reports  |  | 2 X 50  |  |  | 0% |
| 15 | 1. Amil Fund Management<br>2. Contemporary issues related to Accounting for Zakat, Infaq, Waqf | 1. Management of amil zakat funds. 2. Recording and utilization of amil funds. 3. reporting of amil funds. 4. Understanding contemporary issues related to Zakat, Infaq, Waqf Accounting |  | 2 X 50  |  |  | 0% |
| 16 | UAS  |  |  | 2 X 50  |  |  | 0% |

#### Evaluation Percentage Recap: Case Study

| No | Evaluation | Percentage |
|----|------------|------------|
|    |            | 0%         |

#### 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.

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.