

1.Course Identity

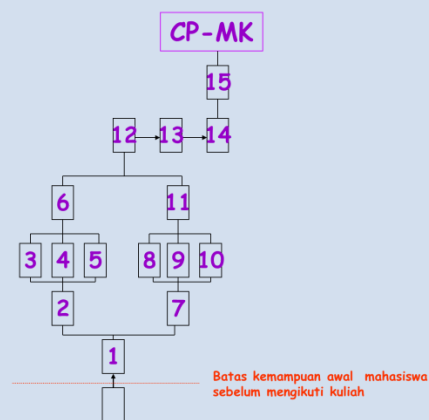
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|---|------------------------------|----------------------|-------------------|
| Course Name/ Block | Shariah Financial Accounting | | |
| Faculty | Business and Economics | Study Program | Accounting |
| Code | 31203321 | Credit Point | 3 |
| Group | Compulsory Subjects | Intake | Compulsory |
| Semester | 3 | Availability | Odd Semesters |
| Methods | In Class | Media | Class |
| Subject Group/ Block | Shariah | Prerequisite | Islamic Economics |
| Instructor/ Instructor Coordinator | | | |

2. COURSE LEARNING OUTCOMES (CLO)

| GLO Code | GLO Formulation | CLO Code | CLO Formulation | Indicators | Assessment/ Evaluation | Weight |
|-----------------|---|-----------------|---|---|--|---------------|
| | Able to explain the conceptual framework of financial reporting: reasons for the need for conceptual framework, differences in financial statements and financial reporting, the purpose of financial reporting, qualitative characteristics, elements of financial statements, as well as the concepts of recognition, measurement, disclosure to conventional and sharia entities | | Students can explain the basic concept of the preparation and presentation of Islamic financial statements. | The accuracy of explaining KDPPLKS | <ul style="list-style-type: none"> ● Mid Exam Semester ● Assignment ● Final Exam Semester | |
| | | | Students can explain the qualitative characteristics of Islamic financial statements. | The accuracy of explaining characteristics of Islamic financial statements | <ul style="list-style-type: none"> ● Mid Exam Semester ● Assignment ● Final Exam Semester | |
| | | | Students can explain the elements of Islamic financial statements | The accuracy of explaining elements of Islamic Financial Statements | <ul style="list-style-type: none"> ● Mid Exam Semester ● Assignment ● Final Exam Semester | |
| | | | Students can explain the presentation of Islamic financial statements. | The accuracy of explaining and applying SAK in presenting LK | <ul style="list-style-type: none"> ● Mid Exam Semester ● Assignment ● Final Exam Semester | |
| | Able to apply the concepts of recognition, measurement, and disclosure: | | Students can apply the concept of recognition for various sharia transaction agreements under Sharia PSAK. | Students can explain various kinds of contracts that are under Islamic sharia | <ul style="list-style-type: none"> ● Mid Exam Semester ● Assignment ● Final Exam Semester | |

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| assumptions, principles and limitations/cons traints on various sharia events and transactions under sharia PSAK | Students can explain various kinds of contracts that are under Islamic sharia | Accuracy in explaining various kinds of sharia contracts | <ul style="list-style-type: none"> • Mid Exam Semester • Assignment • Final Exam Semester |
|--|---|--|--|

3. Map of Learning Achievement Analysis



4. Learning Experience and Reference

| Learning Experience | |
|---------------------|---|
| Reference | <ol style="list-style-type: none"> 1. Muhammad, R. (2008). Akuntansi Keuangan Syariah Konsep dan Implementasi PSAK Syariah. Yogyakarta: P3EI Press. (RM) 2. Nurhayati, S., & Wasilah. (2008). Akuntansi Syariah di Indonesia. Jakarta: Salemba Empat. 3. Triyuwono, I. (2012). Akuntansi Syariah Perspektif, Metodologi, dan Teori. Jakarta: PT. Raja Grafindo Persada. 4. Ikatan Akuntan Indonesia, PSAK Syariah 100-an (PSAK) |

5. Details of Learning Activities

| Meetings | CLO/ Sub-CLO | Main/ Sub- Topics | Learning Method/Model | Implementa tion | References |
|----------|---|---|--|-------------------------------------|------------|
| 1 | Students can explain the basic concept of the preparation and presentation of Islamic financial statements. | Students can explain the basic concepts of sharia accounting. | <ul style="list-style-type: none"> • Face to face with lecture • Discussion of teaching material | 1 st Week 150 minutes | RM PSAK |



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| 2 | Students can explain the basic concept of the preparation and presentation of Islamic financial statements | Students can explain the operational concepts of banks and Islamic financial institutions | <ul style="list-style-type: none"> • Face to face with lecture • Discussion of teaching material | 2 nd Minggu 150 minutes | RM PSAK |
| 3 | Students can explain the basic concept of the preparation and presentation of Islamic financial statements Students can explain the qualitative characteristics of Islamic financial statements | Students can explain the basic concepts of kdpplks Students can explain the qualitative characteristics of LK | <ul style="list-style-type: none"> • Face to face with lecture • Discussion of teaching material | 3 rd Week 150 minute | RM PSAK |
| 4 | Students can explain the elements of Islamic financial statements Students can explain and apply SAK in the presentation of Islamic financial statements | Students can explain the presentation of Islamic financial statements Students can understand PSAK 101 | <ul style="list-style-type: none"> • Face to face with lecture • Discussion of teaching material | 4 th Week 150 minutes | RM PSAK |
| 5 | Students can apply the concepts of recognition and measurement to share sharia transaction agreements | Students can apply the concepts of recognition and measurement by PSAK for the sale and purchase agreement - Murabahah | <ul style="list-style-type: none"> • Face to face with lecture • Discussion of teaching material | 5 th week 150 minutes | RM PSAK |



| | under the PSAK Syariah | | | | |
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| 6 | Students can apply the concepts of recognition and measurement to share sharia transaction agreements under the PSAK Syariah | Students can apply the concepts of recognition and measurement by PSAK for the sale and purchase agreement - Salam | <ul style="list-style-type: none"> • Face to face with lecture • Discussion of teaching material | 6 th week 150 minutes | RM PSAK |
| 7 | Students can apply the concepts of recognition and measurement to share sharia transaction agreements under the PSAK Syariah | Students can apply the concepts of recognition and measurement by PSAK for the sale and purchase agreement - Istishna | <ul style="list-style-type: none"> • Face to face with lecture • Discussion of teaching material | 7 th week 150 minutes | RM PSAK |
| 8 | Students can apply the concepts of recognition and measurement to share sharia transaction agreements under the PSAK Syariah | Students can apply the concepts of recognition and measurement under PSAK for investment agreements - Mudhrabah | <ul style="list-style-type: none"> • Face to face with lecture • Discussion of teaching material | 8 th week 150 minutes | RM PSAK |
| 9 | Students can apply the concepts of recognition and measurement to share sharia transaction agreements under the PSAK Syariah | Students can apply the concepts of recognition and measurement under PSAK for investment agreements - Musyarakah | <ul style="list-style-type: none"> • Face to face with lecture • Discussion of teaching material | 9 th week | RM PSAK |
| 10 | Students can apply the concepts of | Students can apply the concepts of recognition and | <ul style="list-style-type: none"> • Face to face with lecture • Discussion of teaching material | 10 th week 150 minutes | RM PSAK |

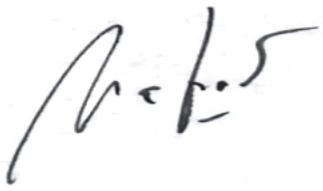


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| | recognition and measurement to share sharia transaction agreements under the PSAK Syariah | measurement under PSAK for the lease agreement - ljarah | | | |
| 11 | Students can apply the concepts of recognition and measurement to share sharia transaction agreements under the PSAK Syariah | Students can apply the concepts of recognition and measurement under PSAK for the Sharia insurance | <ul style="list-style-type: none">• Face to face with lecture• Discussion of teaching material | 11 th week 150 minutes | RM PSAK |
| 12 | Students can apply the concepts of recognition and measurement to share sharia transaction agreements under the PSAK Syariah | Students can apply the concepts of recognition and measurement under PSAK for the Zakat, Infaq, Shodaqoh | <ul style="list-style-type: none">• Face to face with lecture• Discussion of teaching material | 12 th week 150 minutes | RM PSAK |
| 13 | Students can apply the concepts of recognition and measurement to share sharia transaction agreements under the PSAK Syariah | Students can apply the concepts of recognition and measurement under PSAK for the Sharia sukuk and stock transaction | <ul style="list-style-type: none">• Face to face with lecture• Discussion of teaching material | 13 th week 150 minutes | RM PSAK |
| 14 | Students can apply the concepts of recognition and measurement to share sharia | Students can apply the concepts of recognition and measurement under PSAK for the Sharia service transaction | <ul style="list-style-type: none">• Face to face with lecture• Discussion of teaching material | 14 th week 150 minutes | RM PSAK |

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| | transaction agreements under the PSAK Syariah | | | | |
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6. Assessment System and Evaluation

| Assessment System | The Benchmark for Assessment Reference of this course employs assessment criteria and weights in accordance with Rector's Decree No. 5/PR/Rek/BPA/III/2014 Article 12: <table border="1" data-bbox="646 611 1365 890"> <thead> <tr> <th>Total</th> <th>Mark</th> <th>Total</th> <th>Mark</th> </tr> </thead> <tbody> <tr> <td>> 80,00</td> <td>A</td> <td>62,50 – 64,99</td> <td>C+</td> </tr> <tr> <td>77,50 – 79,99</td> <td>A-</td> <td>60,00 – 62,49</td> <td>C</td> </tr> <tr> <td>75,00 – 77,49</td> <td>A/B</td> <td>55,00 – 59,99</td> <td>C-</td> </tr> <tr> <td>72,50 – 74,99</td> <td>B+</td> <td>50,00 – 54,99</td> <td>C/D</td> </tr> <tr> <td>70,00 – 72,49</td> <td>B</td> <td>45,00 – 49,99</td> <td>D+</td> </tr> <tr> <td>67,50 – 69,99</td> <td>B-</td> <td>40,00 – 44,99</td> <td>D</td> </tr> <tr> <td>65,00 – 67,49</td> <td>B/C</td> <td>< 40</td> <td>E</td> </tr> </tbody> </table> | Total | Mark | Total | Mark | > 80,00 | A | 62,50 – 64,99 | C+ | 77,50 – 79,99 | A- | 60,00 – 62,49 | C | 75,00 – 77,49 | A/B | 55,00 – 59,99 | C- | 72,50 – 74,99 | B+ | 50,00 – 54,99 | C/D | 70,00 – 72,49 | B | 45,00 – 49,99 | D+ | 67,50 – 69,99 | B- | 40,00 – 44,99 | D | 65,00 – 67,49 | B/C | < 40 | E |
|-------------------|--|---------------|------|-------|------|---------|---|---------------|----|---------------|----|---------------|---|---------------|-----|---------------|----|---------------|----|---------------|-----|---------------|---|---------------|----|---------------|----|---------------|---|---------------|-----|------|---|
| Total | Mark | Total | Mark | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| > 80,00 | A | 62,50 – 64,99 | C+ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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| 75,00 – 77,49 | A/B | 55,00 – 59,99 | C- | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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| 70,00 – 72,49 | B | 45,00 – 49,99 | D+ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 67,50 – 69,99 | B- | 40,00 – 44,99 | D | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 65,00 – 67,49 | B/C | < 40 | E | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Evaluation System | <ul style="list-style-type: none"> Each student has a minimum grade of 65 for each assignment. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

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| Date: | Date : | Date: |
| Validated by the Head of Study Program | Checked by Subject Group Coordinator | Prepared by Instructor/Instructor Coordinator |
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| Dr. Mahmudi, S.E., M.Si., Ak, CMA | | |