



UNIVERSITAS INDONESIA
 FAKULTAS EKONOMI & BISNIS
 DEPARTEMEN AKUNTANSI
 PROGRAM STUDI S-1 REGULER

SYLLABUS
AKUNTANSI SYARIAH (SHARIA ACCOUNTING)
ECAU605101
EVEN SEMESTER 2019/2020

No.	Nama Pengajar	Alamat E-mail
1	Sri Nurhayati S.E., M.M. S.A.S	sri.nasukadi@gmail.com

Subject Code	ECAU605101			
Subject Title	Sharia Accounting			
Credit Value	3			
Level	3			
Pre-requisite/ Co-requisite/ Exclusion	Introduction to Accounting			
Role and Purposes	This course is part of the financial accounting class. This subject provides students with an understanding of the basic of sharia accounting. This subject covers the history of islamic accounting, conceptual framework of sharia accounting, sharia accounting standard (PSAK Syariah) and implementation of PSAK Sharia.			
Subject Learning Outcomes	<p>Upon completion of the subject, student will be able to:</p> <p>Technical Competence: In Financial Accounting</p> <ol style="list-style-type: none"> 1. Apply the method of recognition, measurement and presentation of Sharia transaction in accordance with Indonesian Financial Accounting Standards (PSAK - Sharia) (T2) 2. Evaluate the appropriateness of accounting policies used to prepare financial statements based on PSAK and fiqh muamalah. (T3) 			
Subject Synopsis/ Indicative Syllabus	Week #	Topic	Learning Objectives	Readings
	1	Introduction of Sharia Accounting Islam, Sharia and Islamic Law	2	SW: Bab 1 SW: Bab 2
	2	Basic of Islamic Law	2	SW: Bab 3
	3	Sharia Financial System	2	SW: Bab 5
	4	History and Development of Sharia	2	SW: Bab 4, 6



	Accounting System Conceptual Framework and Financial Statement of Sharia Accounting (based on PSAK Syariah & AAOIFI)		SI : Bab 3 PSAK 101
5	Mudharaba Accounting	1	SW: Bab 7, PSAK: 105
6	Musharaka Accounting	1,2	SW: Bab 7, PSAK: 106
7	Salam and Istishna Accounting	1,2	SW: Bab 8, PSAK: 103, 104
Midterm Exams			
8	Murabaha Accounting	1,2	SW: Bab 9 PSAK: 102
9	Ijarah and Fee Based Accounting	1,2	SW: Bab 12 PSAK: 107
10	Waad and other contracts	1,2	SW: Bab 13 PSAK: 111
11	Fiqh Zakah and Individual Zakah	2	SW: Bab 14 PSAK: 109
12	Institutional Zakah, Waqf and Amil Accounting	1,2	SW: Bab 15 SU, PSAK: 109 , 112
13	Sharia Capital and Financial Market Paper Presentation	1,2	SW: Bab 16
14	Takaful Accounting	1,2	PSAK: 108
Final Exams			
Teaching/Learning Methodology	Lectures cover core principles and concepts of the subject syllabus. To enhance students' understanding of relevant concepts through various kinds of student's centered activities, including case studies, presentation and discussion. The policy related to plagiarism, cheating, and attendance must refer to faculty regulation.		
Assessment Method in Alignment with Intended Learning Outcomes	Specific assessment methods/task	%weighting	Intended learning outcomes to be assessed (please tick as appropriate)
			1 2 3 4
	Continious Assessment	100%	
	GROUP Paper and Presentation	30%	
	INDIVIDUAL	70%	
	Mid Exams (30%)		40% 60%
	Final Exams (30%)		70% 30%
Quiz and Class Participation (10%)		v v	
Student Study Effort Expected	Class Contacts		
	Lectures		20 Hours



	Presentation	15 Hours
	Other student study effort	
	Preparation for discussion	10 Hours
	Preparation for project/assignment/tests	10 Hours
Reading List and References	<p>Required Readings:</p> <ol style="list-style-type: none"> Nurhayati, S., and Wasilah. (2014). Akuntansi Syariah di Indonesia. Jakarta : Salemba Empat (SW) Siswanto, D (2017) Prinsip-prinsip Islam dalam Anggaran Sektor Publik. Bandung : Mujahid Press. (SI) Siswanto, D, and Umanto (2018). Pedoman Akuntabilitas dan akuntansi lembaga wakaf tunai (cash waqf). Jakarta : RajaGrafindo Persada (SU) Ikatan Akuntan Indonesia. (2016). SAK Syariah. Jakarta : Ikatan Akuntan Indonesia 	

