

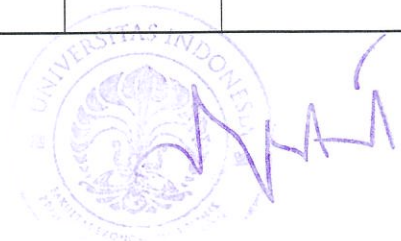


UNIVERSITAS INDONESIA
 FAKULTAS EKONOMI & BISNIS
 DEPARTEMEN AKUNTANSI
 PROGRAM STUDI S-1 REGULER

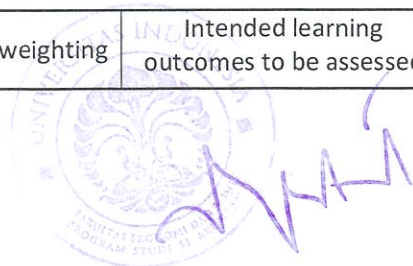
SYLLABUS
AKUNTANSI SYARIAH (SHARIA ACCOUNTING)
ECAU605101
ODD SEMESTER 2020/2021

No.	Nama Pengajar	Alamat E-mail
1	Sri Nurhayati, 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 History and Development of Sharia Accounting System (Presentasi 1)	2	SW: Bab 3,5
	3	Sharia Financial System	2	SW: Bab 4



	4	(Presentasi 2: kasus terkait materi bab 4) Conceptual Framework and Financial Statement of Sharia Accounting (based on PSAK Syariah & AAOIFI)	2	SW: Bab 5, 6 SI : Bab 3 PSAK 101
	5	Presentasi 3: materi bab 6 (Perbandingan Lap Keuangan Bank Syariah dan Bank Konven) Mudharaba Accounting	1,2	SW: Bab 7, PSAK: 105
	6	Musharaka Accounting Presentasi kasus ke 4	1,2	SW: Bab 8, PSAK: 106
	7	Murabaha Accounting	1,2	SW: Bab 9 PSAK: 102
	Midterm Exams			
	8	Salam and Istishna Accounting	1,2	SW: Bab 10,11 PSAK: 103 dan 104
	9	Ijarah and Fee Based Accounting Presentasi kasus ke 5 (salam)	1,2	SW: Bab 12,13 PSAK: 107
	10	Sukuk	1,2	SW: Bab 14 PSAK: 110
	11	Waad	1,2	SW: Bab 15 PSAK: 111
	12	Fiqh Zakah and Individual/ Institutional Zakah and Amil Accounting	1,2	SW: Bab 16 PSAK: 109
	13	Fiqh Waqf and Waqf Accounting Presentasi ke 6: Sharia Capital and Financial Market	1,2	SW: Bab 17 SU, PSAK: 112
	14	Takaful Accounting	1,2	SW: Bab 18 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	Specific assessment methods/task	%weighting	Intended learning outcomes to be assessed	



Alignment with Intended Learning Outcomes			(please tick as appropriate)			
			1	2	3	4
	Continious Assessment	100%				
	GROUP Paper and Presentation	30%			V	V
	INDIVIDUAL	70%				
	Mid Exams (25%)		40%	60%		
	Final Exams (25%)		70%	30%		
Quiz and Class Participation (20%)		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. (2019). Akuntansi Syariah di Indonesia, ed 5 . 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 					

