



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

SYLLABUS
AKUNTANSI SYARIAH (SHARIA ACCOUNTING)
ECAU605101
EVEN SEMESTER 2018/2019

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) <p>Communication Skills</p> <ol style="list-style-type: none"> 3. Communicate clearly and concisely in writing business/academic report (TLA only) 4. Communicate clearly and concisely in presentation and discussion (TLA only) 			
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	2,4	SW: Bab 3
	3	Sharia Financial System	2,4	SW: Bab 4
	4	History and Development of Sharia Accounting System Paper Presentation for Sharia Financial System	2,4	SW: Bab 5
	5	Conceptual Framework and Financial Statement of Sharia Accounting (based on PSAK Syariah & AAOIFI)	1,4	SW: Bab 6, PSAK: 101 AAOIFI: SFA 1 & 2
	6	Mudharaba Accounting	1,2,4	SW: Bab 7, PSAK: 105, AAOIFI: FAS 3
	7	Musharaka Accounting	1,2,4	SW: Bab 8, PSAK: 106 AAOIFI: FAS 4
	Midterm Exams			
	8	Murabaha Accounting	1,2,4	SW: Bab 9 PSAK: 102 ED PSAK: 108 AAOIFI: FAS 2, 5, 6, 11
	9	Salam and Istishna Accounting	1,2,4	LN: Bab 10, SW: Bab 10, 11 PSAK: 103, 104 AAOIFI: FAS 7 & 10,
	10	Ijarah and Fee Based Accounting	1,2,4	SW: Bab 12, 13 ED PSAK: 107 AAOIFI: FAS 8
	11	Fiqh Zakah and Individual Zakah	2,4	SW: Bab 14 PSAK: 109 AAOIFI: FAS 9
	12	Institutional Zakah, Waqf and Amil Accounting	1,2,4	SW: Bab 14 PSAK: 109 AAOIFI: FAS 9 SW: 15, W
	13	Sharia Capital and Financial Market Paper Presentation	1,2,4	SW: Bab 16
	14	Takaful Accounting	1,2,5	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%			V	V
	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> <ul style="list-style-type: none"> a. Akuntansi Syariah di Indonesia, Edisi4, Sri Nurhayati dan Wasilah, 2014 (SW) b. Akuntansi Transaksi Keuangan Syariah, Wiroso , 2011 (W) c. PSAK Syariah (PSAK 101 sd PSAK 110) <p>Supplementary Readings:</p> <ul style="list-style-type: none"> a. Accounting, Auditing and Governance Standards for Islamic Financial Institutions. 2010. AAOIFI 					