



**Kampus
Merdeka**
INDONESIA JAYA

SEMESTER LEARNING PLAN

SEMESTER V


COURSE :

ISLAMIC ACCOUNTING FOR ISLAMIC INSTITUTION

CODE :

CW6602023503



	MAKASSAR MUHAMMADIYAH UNIVERSITY		Code : LP-UNISMUH-02.2	
			Date :	
	RPS form		Revision : 0	
			Page	
Used to complete		: LP-UNISMUH-02.2 Learning Process standard		
Process	Person responsible			Date
	Name	Position	Signature	
1. Formulation				
2. Inspection				
3. Consent				
4. Determination				
5. Control				

SEMESTER LEARNING PLAN

(BLENDED LEARNING MODEL – FLIPPED LEARNING TYPE)

SUBJECT: ISLAMIC FINANCIAL INSTITUTION ACCOUNTING

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FACULTY OF ECONOMICS AND BUSINESS
ISLAMIC ECONOMIC STUDIES PROGRAM

SEMESTER LEARNING PLAN

COURSE NAME	MK CODE	MK RUMPUN	WEIGHT (CREDITS)		SEMESTER	DATE OF COMPILATION
Islamic Financial Institution Accounting	CW6602023503		T=3	P= ..	V	2021-2022
GKM FEB UNISMUH	NAME OF RPS PREPAITOR	RMK COORDINATOR		KA PRODI		
Asri Jaya, SE., MM	Agusdiwana Suarni, SE, M.Acc	Agusdiwana Suarni, SE, M.Acc		Dr. H. Muhammad Najib Kasim, SE, M.Sc		
LEARNING OUTCOMES (CPL – CPMK – Sub CPMK)	GRADUATE LEARNING OUTCOMES CHARGED AT MK (CPL)					
	CPL1(S)	<ol style="list-style-type: none"> 1. Have faith in God Almighty and be able to show a religious attitude 2. Demonstrate a responsible attitude towards work in their field of expertise independently; 				
	CPL2 (P)	<ol style="list-style-type: none"> 1. Mastering the basic principles of preparing sharia financial reports for commercial and social sharia financial institutions and non-sharia financial institutions; 2. Mastering the principles and techniques of sharia financial report analysis and the use of information technology for operational and business development of commercial and social sharia financial institutions at the basic managerial level; 				
	CPL3 (KU)	<ol style="list-style-type: none"> 1. Able to apply logical, critical, systematic and innovative thinking in the context of developing or implementing science and technology that pays attention to and applies humanities values in accordance with their field of expertise; 2. Able to demonstrate independent, quality and measurable performance; 				
	CPL4 (KK)	Able to analyze risks, feasibility of financing, and financial reports in commercial and social sharia financial institutions in accordance with the scope of work responsibilities at the basic managerial level;				
COURSE LEARNING CAPAIN (CPMK)						



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	CPMK1	Able to explain the differences between conventional and sharia accounting and explain sharia bank financial reports.
	CPMK2	Able to explain the meaning and accounting cycle in sharia banking operations as a whole.
	CPMK3	Able to explain and record accounting transactions for sharia banking savings products in rupiah and foreign currency.
	CPMK4	Able to explain and record accounting transactions for sharia banking financing products, especially murabahah (sale and purchase), mudharabah and musyarakah (profit sharing) and ijarah (rental) contracts.
	CPMK5	Able to explain and record accounting transactions for sharia banking services (rupiah and foreign currency).
	FINAL CAPABILITY OF EACH LEARNING STAGE (Sub-CPMK)	
	Sub-CPMK1	Students are expected to be able to understand the scope of Financial Institution Accounting
	Sub-CPMK2	Students are expected to be able to understand the history of the development of sharia accounting and the development of sharia financial institutions
	Sub-CPMK3	Students are expected to be able to understand the Functions and Roles of Sharia Banks, Sharia Bank Operations, Basic Bank Accounting Cycles and Principles and Sharia Bank Financial Reports
	Sub-CPMK4	Students are expected to be able to understand Wadiah Current Accounts, Wadiah Current Account Accounting Records, Wadiah Current Account Mutations
	Sub-CPMK5	Students are expected to be able to understand Wadiah foreign currency current accounts, accounting records for foreign currency Wadiah current accounts, mutation of foreign currency Wadiah current accounts
	Sub-CPMK6	Students are expected to be able to understand wadiah and mudharabah savings accounts, accounting for wadiah and mudharabah savings, mutation of wadiah and mudharabah savings accounts
	Sub-CPMK7	Students are expected to be able to make mudharabah deposits, record mudharabah deposit accounting
Sub-CPMK8	Students are expected to be able to understand foreign currency exchange transactions, and their accounting records, Mudharabah deposits, accounting records for foreign currency mudharabah deposits: when placing, payment of profit sharing ratio, disbursement of mudharabah deposits due, cross rate	



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	Sub-CPMK9	Students are expected to be able to understand Clearing and Transfer Services					
	Sub-CPMK10	Students are expected to be able to understand various sharia bank financing contracts, murabahah financing					
	Sub-CPMK11	Students are expected to be able to understand Murabahah financing with urban (advance payments)					
	Sub-CPMK12	Students are expected to be able to understand ijarah financing					
	Sub-CPMK13	Students are expected to be able to understand Foreign Currency Mudharabah Financing					
	Sub-CPMK14	Students are expected to be able to understand Musyarakah Financing					
	CORRELATION	Sub-CPMK1	Sub-CPMK2	Sub-CPMK3	Sub-CPMK4	Sub-CPMK5	Sub-CPMK6
	CPMK1			✓			✓
	CPMK2	✓					
	CPMK3		✓				
CPMK4				✓	✓		
COURSE DESCRIPTION	Understand the accounting of sharia financial institutions						
STUDY MATERIALS (TOPICS)	<ol style="list-style-type: none"> 1. History of the Development of Accounting and the Development of Financial Institutions 2. Understanding and basic principles of Banks, Operational systems, Bank Business Scope, Products and Services, etc. 3. Wadiah Giro Accounting Recording 4. Wadiah Current Account Savings Products in foreign currency 5. Wadiah and Mudharabah Savings savings products 6. Mudharabah term deposit savings product 7. Foreign exchange services (banknotes) and foreign currency mudharabah term deposit savings products 8. Clearing and Transfer Services 9. Sharia Financing Product Agreement 10. Financing a cheap sale and purchase agreement with urban (advance payment) 						



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11. Ijarah rental financing product agreement
12. Mudharabah profit sharing financing product agreement
13. Foreign currency mudharabah profit sharing financing product agreement
14. Musyarakah profit sharing financing product agreement

REFERENCE

Main Reference

1. Sharia Transaction Accounting, Indonesian Accountants Association, 2011
2. Ahmed, R. (2002). Accounting Issues in Islamic Banking. *The Institute of Islamic Banking and Insurance London* , 142.
3. Molyneux, P. (2006). Thirty years of Islamic banking: history, performance and prospects. *Choice Reviews Online* , 43 (06), 43-3493-43-3493. <https://doi.org/10.5860/choice.43-3493>
4. Bloom, N., & Reenen, J. Van. (2013). No Title No Title No Title. *NBER Working Papers* , 89. <http://www.nber.org/papers/w16019>

Additional References

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Educational Journals

1. Rizal Yaya, Aji Erlangga, Ahim Abdurahim, Sharia Banking Accounting Contemporary Theory and Practice, Salemba Empat, 2009
2. Sharia Accounting Standards Board, Statement of Sharia Accounting Standards, Indonesian Accountants Association, 2011
3. Slamet Wiyono and Taufan Maulamin, Understanding Sharia Accounting in Indonesia, Mitra Wacana Media, 2012
4. Sri Nurhayati, Wasilah, Sharia Accounting in Indonesia, 2nd Revised Edition, Salemba Empat, 2011
5. Arsal, M., Ulfah, K., & Muchran, M. (2022). Trust as a value in zakat management accounting. 7(2), 13-20.
6. Astika, S., & Suarni, A. (2018). Analysis of the Application of Sharia Accounting Based on Psak 102 in Murabahah Financing at Pt. Bank Bni Syariah Makassar Branch. *Ar- Ribh: Journal of Islamic Economics*, 1(1). <https://doi.org/10.26618/jei.v1i1.2553>
7. Agusdiwana Suarni, & Mira. (2022). Smart Mosque: Creation of Website and Financial Reports for the South Sulawesi Muhammadiyah Da'wah Center. *GIAT : Technology for Society*, 1(1), 48-58. <https://doi.org/10.24002/giat.v1i1.5856>



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SEMESTER LEARNING PLAN

8. Rahim, AR, Rasulong, I., Jusriadi, E., & Adzim, F. (2017). Strategy for Implementing the Young Entrepreneur Development Model for Coastal Communities in Takalar Regency. *Journal of Balance*, XIV(2), 115–124. <http://journal.um-surabaya.ac.id/index.php/balance/article/view/1>
9. Rayyani, WO, Arizah, A., & Abbas, A. (2019). The Coaching Assistance of Preparing of Financial Statements based on SAK EMKM Integrated. *Proceedings of Community Development*, 2, 818. <https://doi.org/10.30874/comdev.2018.193>
10. Rayyani, WO, & Abbas, A. (2020). Performance Accountability in the Frame of Social Monotheism: A Reflection on Al Ma'Un's Theology. *Kamaya: Journal of Religious Science*, 3(2), 174–190. <https://doi.org/10.37329/kamaya.v3i2.439>
11. Rayyani, WO, Herdiana, & Idrawahyuni. (2022). Accounting Students' Perceptions Regarding Sharia Accounting. *YUME : Journal of Management*, 5(1), 19–29. <https://doi.org/10.37531/yume.vxix.353>

**LECTURER
NAME**

Agusdiwana Suarni, SE, M.Acc

**REQUIRED
COURSES**

-

1. 1ST MEETING

LESSON PLAN: 1 ST MEETING									
ASPECT	ONLINE				OFFLINE				
SUB-CPMK	Students are expected to be able to understand the scope of Financial Institution Accounting								
INDICATOR	<ul style="list-style-type: none"> - Accuracy in Explaining Material - Systematics and presentation style 								
STUDY MATERIALS	<ol style="list-style-type: none"> 1. Tuition Contract 2. Introduction 3. Descriptive Scope of Financial Institution Accounting 								
INSTRUCTIONAL MEDIA	SPADA URL					Laptop and LCD		
	LMS Features	Page	√	Lessons		Slides			
		URLs		Forum		Quiz			√
		Dock		Task		Meetings			
		Videos		Survey		Other			
Other Media	Microsoft Office Word and Power Point								
LEARNING MODEL	LMS Scenarios & Features				Scenario				
	<ul style="list-style-type: none"> • Explore • Lecture • Question and answer 								
LEARNING TIME BURDEN	<ul style="list-style-type: none"> ▪ Independent Study : 2 x 60 minutes ▪ Structured Assignments : 2 x 60 minutes 				<ul style="list-style-type: none"> ▪ Face to face : 3 x 30 minutes 				
LEARNING EXPERIENCE	Prepare a summary in the form of a paper regarding the scope of Financial Institution Accounting								
LEARNING ASSESSMENT	LMS Features		Instruments			Type		Instruments	
	Weight : 5%								

2. 2ND MEETING

LESSON PLAN: 2 ND MEETING								
ASPECT	ONLINE			OFFLINE				
SUB-CPMK	Students are expected to be able to understand the history of the development of sharia accounting and the development of sharia financial institutions							
INDICATOR	<ul style="list-style-type: none"> - Accuracy in Explaining Material - Systematics and Presentation style 							
STUDY MATERIALS	<ol style="list-style-type: none"> 1. The Influence of Islam on the Development of Sharia Accounting 2. Islamic Government accounting practices 3. Various Sharia Accounting Approaches and the Development of Sharia Financial Institutions in Indonesia 							
INSTRUCTIONAL MEDIA	SPADA URL					Laptop and LCD	
	LMS Features	Page	√	Lessons		Slides		
		URLs		Forum		Quiz		√
		Dock		Task		Meetings		
Videos			Survey		Other			
Other Media	Microsoft Office Word and Power Point							
LEARNING MODEL	LMS Scenarios & Features			Scenario				
	<ul style="list-style-type: none"> • Lecture • Presentation • Discussion 							
LEARNING TIME BURDEN	<ul style="list-style-type: none"> ▪ Independent Study : 2 x 60 minutes ▪ Structured Assignments : 2 x 60 minutes 			<ul style="list-style-type: none"> ▪ Face to face : 3 x 30 minutes 				
LEARNING EXPERIENCE	Prepare a summary in the form of a paper regarding the history of the development of sharia accounting and the development of sharia financial institutions							
LEARNING ASSESSMENT	LMS Features		Instruments		Type	Instruments		
	Weight : 5%							

3. 3RD MEETING

LESSON PLAN: 3 RD MEETING						
ASPECT	ONLINE			OFFLINE		
SUB-CPMK	Students are expected to be able to understand the Functions and Roles of Sharia Banks, Sharia Bank Operations, Basic Bank Accounting Cycles and Principles and Sharia Bank Financial Reports					
INDICATOR	<ul style="list-style-type: none"> - Accuracy in Explaining Material - Systematics and Presentation style 					
STUDY MATERIALS	<ol style="list-style-type: none"> 1. Understanding 2. Basic principles 3. Functions and roles of Islamic banks 4. Sharia Bank Operations 5. Bank Accounting Silkus and bank financial reports 6. Various forms of Sharia Bank savings products 					
INSTRUCTIONAL MEDIA	SPADA URL	.....			
	LMS Features	Page	√	Lessons		Slides
		URLs		Forum		Quiz
		Dock		Task		Meetings
Videos			Survey		Other	
Other Media	Microsoft Office Word and Power Point					
LEARNING MODEL	LMS Scenarios & Features			Scenario		
	<ul style="list-style-type: none"> • Lecture • Presentation • Discussion 					
LEARNING TIME BURDEN	<ul style="list-style-type: none"> ▪ Independent Study : 2 x 60 minutes ▪ Structured Assignments : 2 x 60 minutes 			<ul style="list-style-type: none"> ▪ Face to face : 3 x 30 minutes 		
LEARNING EXPERIENCE	Prepare a summary in the form of a paper regarding the Functions and Roles of Sharia Banks, Sharia Bank Operations, Basic Bank Accounting Cycles and Principles and Sharia Bank Financial Reports					
LEARNING ASSESSMENT	LMS Features		Instruments		Type	Instruments
Weight : 5%						

4. 4TH MEETING

LESSON PLAN: 4 TH MEETING							
ASPECT	ONLINE			OFFLINE			
SUB-CPMK	Students are expected to be able to understand Wadiah Current Accounts, Wadiah Current Account Accounting Records, Wadiah Current Account Mutations						
INDICATOR	<ul style="list-style-type: none"> - Accuracy in Explaining Material - Systematics and Presentation style 						
STUDY MATERIALS	<ol style="list-style-type: none"> 1. Understanding Wadiah Current Account 2. Wadiah giro accounting records 3. Wadiah checking account mutation 						
INSTRUCTIONAL MEDIA	SPADA URL	.....				Laptop and LCD
	LMS Features	Page	√	Lessons	Slides		
		URLs		Forum	Quiz		√
		Dock		Task	Meetings		
Videos			Survey	Other			
Other Media	Microsoft Office Word and Power Point						
LEARNING MODEL	LMS Scenarios & Features			Scenario			
	<ul style="list-style-type: none"> • Lecture • Presentation • Discussion 						
LEARNING TIME BURDEN	<ul style="list-style-type: none"> ▪ Independent Study : 2 x 60 minutes ▪ Structured Assignments : 2 x 60 minutes 			<ul style="list-style-type: none"> ▪ Face to face : 3 x 30 minutes 			
LEARNING EXPERIENCE	Prepare a summary in the form of a paper regarding the Wadiah Current Account, Wadiah Current Account Accounting Records, Wadiah Current Account Mutations						
LEARNING ASSESSMENT	LMS Features		Instruments		Type	Instruments	
	Weight : 5%						

5. 5TH MEETING

LESSON PLAN: 5 TH MEETING								
ASPECT	ONLINE			OFFLINE				
SUB-CPMK	Students are expected to be able to understand Wadiah foreign currency current accounts, accounting records for foreign currency Wadiah current accounts, mutation of foreign currency Wadiah current accounts							
INDICATOR	<ul style="list-style-type: none"> - Accuracy in explaining the material - Systematics and Presentation style 							
STUDY MATERIALS	<ol style="list-style-type: none"> 1. Basic principles of Forex accounting records 2. Definition of wadiah foreign exchange demand deposit 3. Accounting for wadiah foreign currency checking accounts and making mutations to wadiah foreign currency checking accounts 							
INSTRUCTIONAL MEDIA	SPADA URL					Laptop and LCD	
	LMS Features	Page	√	Lessons		Slides		
		URLs		Forum		Quiz		√
		Dock		Task		Meetings		
Videos			Survey		Other			
Other Media	Microsoft Office Word and Power Point							
LEARNING MODEL	LMS Scenarios & Features			Scenario				
	<ul style="list-style-type: none"> • Lecture • Presentation • Discussion 							
LEARNING TIME BURDEN	<ul style="list-style-type: none"> ▪ Independent Study : 2 x 60 minutes ▪ Structured Assignments : 2 x 60 minutes 			<ul style="list-style-type: none"> ▪ Face to face : 3 x 30 minutes 				
LEARNING EXPERIENCE	foreign currency wadiah, accounting for foreign currency wadiah current account, mutation of foreign currency wadiah current account							
LEARNING ASSESSMENT	LMS Features		Instruments		Type	Instruments		
	Weight : 5%							

6. 6TH MEETING

LESSON PLAN: 6 TH MEETING								
ASPECT	ONLINE			OFFLINE				
SUB-CPMK	Students are expected to be able to understand wadiah and mudharabah savings accounts, accounting for wadiah and mudharabah savings, mutation of wadiah and mudharabah savings accounts							
INDICATOR	<ul style="list-style-type: none"> - Accuracy in Explaining Material - Systematics and Presentation style 							
STUDY MATERIALS	<ol style="list-style-type: none"> 1. Understanding Wadiah Savings and Mudharabah 2. Accounting for wadiah and mudharabah savings 3. Movement of wadiah and mudharabah savings accounts 							
INSTRUCTIONAL MEDIA	SPADA URL					Laptop and LCD	
	LMS Features	Page	√	Lessons		Slides		
		URLs		Forum		Quiz		√
		Dock		Task		Meetings		
		Videos		Survey		Other		
Other Media	Microsoft Office Word and Power Point							
LEARNING MODEL	LMS Scenarios & Features			Scenario				
	<ul style="list-style-type: none"> • Lecture • Presentation • Discussion 							
LEARNING TIME BURDEN	<ul style="list-style-type: none"> ▪ Independent Study : 2 x 60 minutes ▪ Structured Assignments : 2 x 60 minutes 			<ul style="list-style-type: none"> ▪ Face to face : 3 x 30 minutes 				
LEARNING EXPERIENCE	Prepare a summary in the form of a paper regarding wadiah and mudharabah savings accounts, accounting records for wadiah and mudharabah savings, mutation of wadiah and mudharabah savings accounts							
LEARNING ASSESSMENT	LMS Features		Instruments		Type	Instruments		
	Weight : 5%							

7. 7TH MEETING

LESSON PLAN: 7 TH MEETING						
ASPECT	ONLINE			OFFLINE		
SUB-CPMK	Students are expected to be able to make mudharabah deposits, record mudharabah deposit accounting					
INDICATOR	<ul style="list-style-type: none"> - Accuracy in Explaining Material - Systematics and Presentation style 					
STUDY MATERIALS	<ol style="list-style-type: none"> 1. Understanding mudharabah term deposits 2. Accounting for mudharabah time deposits 3. Placement, payment of the profit sharing ratio until the disbursement of the mudharabah term deposit is due 					
INSTRUCTIONAL MEDIA	SPADA URL	.....			
	LMS Features	Page	√	Lessons		Slides
		URLs		Forum		Quiz
		Dock		Task		Meetings
Videos			Survey		Other	
Other Media	Microsoft Office Word and Power Point					
LEARNING MODEL	LMS Scenarios & Features			Scenario		
	<ul style="list-style-type: none"> • Lecture • Presentation • Discussion 					
LEARNING TIME BURDEN	<ul style="list-style-type: none"> ▪ Independent Study : 2 x 60 minutes ▪ Structured Assignments : 2 x 60 minutes 			<ul style="list-style-type: none"> ▪ Face to face : 3 x 30 minutes 		
LEARNING EXPERIENCE	Prepare a summary in the form of a paper regarding mudharabah deposits, accounting records for mudharabah deposits					
LEARNING ASSESSMENT	LMS Features		Instruments		Type	Instruments
Weight : 5%						

8. 8TH MEETING

LESSON PLAN: 8 TH MEETING								
ASPECT	ONLINE				OFFLINE			
SUB-CPMK	Mid semester							
INDICATOR	Meeting Materials 1 - 7							
STUDY MATERIALS	Meeting Materials 1 - 7							
INSTRUCTIONAL MEDIA	SPADA URL	.....					
	LMS Features	Page	√	Lessons		Slides		
		URLs		Forum		Quiz	√	
		Dock		Task		Meetings		
		Videos		Survey		Other		
Other Media	Microsoft Office Word and Power Point							
LEARNING MODEL	LMS Scenarios & Features				Scenario			
	<ul style="list-style-type: none"> • Lecture • Presentation • Discussion 							
LEARNING TIME BURDEN	<ul style="list-style-type: none"> ▪ Independent Study : 2 x 60 minutes ▪ Structured Assignments : 2 x 60 minutes 				<ul style="list-style-type: none"> ▪ Face to face : 3 x 30 minutes 			
LEARNING EXPERIENCE								
LEARNING ASSESSMENT	LMS Features		Instruments			Type		Instruments
	Weight : 15%							

9. 9TH MEETING

LESSON PLAN: 9 TH MEETING							
ASPECT	ONLINE				OFFLINE		
SUB-CPMK	Students are expected to be able to understand foreign currency exchange transactions, and their accounting records, Mudharabah deposits, accounting records for foreign currency mudharabah deposits: when placing, payment of profit sharing ratio, disbursement of mudharabah deposits due, cross rate						
INDICATOR	<ul style="list-style-type: none"> - Accuracy in Explaining Material - Systematics and Presentation style 						
STUDY MATERIALS	<ol style="list-style-type: none"> 1. Understanding foreign currency exchange transactions 2. Understanding mudharabah term deposits 3. Accounting records of exchange of foreign banknotes 4. Accounting for mudharabah term deposits (at the time of placement, payment of the profit sharing ratio until the disbursement of the mudharabah term deposit is due) 						
INSTRUCTIONAL MEDIA	SPADA URL	.....				
	LMS Features	Page	√	Lessons		Slides	
		URLs		Forum		Quiz	√
		Dock		Task		Meetings	
	Videos		Survey		Other		
Other Media	Microsoft Office Word and Power Point					Laptop and LCD	
LEARNING MODEL	LMS Scenarios & Features				Scenario		
	<ul style="list-style-type: none"> • Lecture • Presentation • Discussion 						
LEARNING TIME BURDEN	<ul style="list-style-type: none"> ▪ Independent Study : 2 x 60 minutes ▪ Structured Assignments : 2 x 60 minutes 				<ul style="list-style-type: none"> ▪ Face to face : 3 x 30 minutes 		
LEARNING EXPERIENCE	Prepare a summary in the form of a paper regarding foreign currency exchange transactions, and their accounting records, Mudharabah deposits, accounting records for foreign currency mudharabah deposits: time of placement, payment of profit sharing ratio, disbursement of mudharabah deposits due, cross rate						

LESSON PLAN: 9TH MEETING

ASPECT	ONLINE		OFFLINE	
LEARNING ASSESSMENT	LMS Features	Instruments	Type	Instruments
	Weight : 5%			

10. 10TH MEETING

LESSON PLAN: 10 TH MEETING							
ASPECT	ONLINE				OFFLINE		
SUB-CPMK	Students are expected to be able to understand Clearing and Transfer Services						
INDICATOR	<ul style="list-style-type: none"> - Accuracy in Explaining Material - Systematics and Presentation style 						
STUDY MATERIALS	<ol style="list-style-type: none"> 1. Definition of clearing and transfer services 2. Examples of transfers and mechanisms for clearing and transfer services 						
INSTRUCTIONAL MEDIA	SPADA URL	.....				
	LMS Features	Page	√	Lessons		Slides	
		URLs		Forum		Quiz	√
		Dock		Task		Meetings	
		Videos		Survey		Other	
Other Media	Microsoft Office Word and Power Point						
LEARNING MODEL	LMS Scenarios & Features				Scenario		
	<ul style="list-style-type: none"> • Lecture • Presentation • Discussion 						
LEARNING TIME BURDEN	<ul style="list-style-type: none"> ▪ Independent Study : 2 x 60 minutes ▪ Structured Assignments : 2 x 60 minutes 				<ul style="list-style-type: none"> ▪ Face to face : 3 x 30 minutes 		
LEARNING EXPERIENCE	Prepare a summary in the form of a paper regarding Clearing and Transfer Services						
LEARNING ASSESSMENT	LMS Features		Instruments		Type		Instruments
	Weight : 5%						

11. 11TH MEETING

LESSON PLAN: 11 TH MEETING							
ASPECT	ONLINE				OFFLINE		
SUB-CPMK	Students are expected to be able to understand various sharia bank financing contracts, murabahah financing						
INDICATOR	<ul style="list-style-type: none"> - Accuracy in Explaining Material - Systematics and Presentation style 						
STUDY MATERIALS	<ol style="list-style-type: none"> 1. Understanding and Mechanisms of Murabahah Financing 2. Examples of transactions and accounting records 						
INSTRUCTIONAL MEDIA	SPADA URL	.....				
	LMS Features	Page	√	Lessons		Slides	
		URLs		Forum		Quiz	√
		Dock		Task		Meetings	
		Videos		Survey		Other	
Other Media	Microsoft Office Word and Power Point						
LEARNING MODEL	LMS Scenarios & Features				Scenario		
	<ul style="list-style-type: none"> • Lecture • Presentation • Discussion 						
LEARNING TIME BURDEN	<ul style="list-style-type: none"> ▪ Independent Study : 2 x 60 minutes ▪ Structured Assignments : 2 x 60 minutes 				<ul style="list-style-type: none"> ▪ Face to face : 3 x 30 minutes 		
LEARNING EXPERIENCE	Prepare a summary in the form of a paper regarding sharia bank financing contracts, murabahah financing						
LEARNING ASSESSMENT	LMS Features		Instruments			Type	Instruments
	Weight : 5%						

12. 12TH MEETING

LESSON PLAN: 12 TH MEETING							
ASPECT	ONLINE				OFFLINE		
SUB-CPMK	Students are expected to be able to understand Murabahah financing with urban (advance payments)						
INDICATOR	<ul style="list-style-type: none"> - Accuracy in Explaining Material - Systematics and Presentation style 						
STUDY MATERIALS	<ol style="list-style-type: none"> 1. Understanding and Mechanisms of Murabaha financing with urban areas 2. Transactions and accounting records 						
INSTRUCTIONAL MEDIA	SPADA URL	.....				
	LMS Features	Page	√	Lessons		Slides	
		URLs		Forum		Quiz	√
		Dock		Task		Meetings	
		Videos		Survey		Other	
Other Media	Microsoft Office Word and Power Point						
LEARNING MODEL	LMS Scenarios & Features				Scenario		
	<ul style="list-style-type: none"> • Lecture • Presentation • Discussion 						
LEARNING TIME BURDEN	<ul style="list-style-type: none"> ▪ Independent Study : 2 x 60 minutes ▪ Structured Assignments : 2 x 60 minutes 				<ul style="list-style-type: none"> ▪ Face to face : 3 x 30 minutes 		
LEARNING EXPERIENCE	Prepare a summary in the form of a paper regarding Murabahah financing with urban (advance payments)						
LEARNING ASSESSMENT	LMS Features		Instruments			Type	Instruments
	Weight : 5%						

13. 13TH MEETING

LESSON PLAN: 13 TH MEETING							
ASPECT	ONLINE				OFFLINE		
SUB-CPMK	Students are expected to be able to understand ijarah financing						
INDICATOR	<ul style="list-style-type: none"> - Accuracy in Explaining Material - Systematics and Presentation style 						
STUDY MATERIALS	<ol style="list-style-type: none"> 1. Definition and mechanism of ijarah financing 2. Examples of transactions and accounting records 						
INSTRUCTIONAL MEDIA	SPADA URL	.....				
	LMS Features	Page	√	Lessons		Slides	
		URLs		Forum		Quiz	√
		Dock		Task		Meetings	
		Videos		Survey		Other	
Other Media	Microsoft Office Word and Power Point						
LEARNING MODEL	LMS Scenarios & Features				Scenario		
	<ul style="list-style-type: none"> • Lecture • Presentation • Discussion 						
LEARNING TIME BURDEN	<ul style="list-style-type: none"> ▪ Independent Study : 2 x 60 minutes ▪ Structured Assignments : 2 x 60 minutes 				<ul style="list-style-type: none"> ▪ Face to face : 3 x 30 minutes 		
LEARNING EXPERIENCE	Prepare a summary in the form of a paper regarding ijarah financing						
LEARNING ASSESSMENT	LMS Features		Instruments			Type	Instruments
	Weight : 5%						

14. 14TH MEETING

LESSON PLAN: 14 TH MEETING							
ASPECT	ONLINE				OFFLINE		
SUB-CPMK	Students are expected to be able to understand Foreign Currency Mudharabah Financing						
INDICATOR	<ul style="list-style-type: none"> - Accuracy in Explaining Material - Systematics and Presentation style 						
STUDY MATERIALS	<ol style="list-style-type: none"> 1. Understanding foreign currency Mudharabah financing 2. Examples of transactions and accounting records 						
INSTRUCTIONAL MEDIA	SPADA URL	.....				
	LMS Features	Page	√	Lessons		Slides	
		URLs		Forum		Quiz	√
		Dock		Task		Meetings	
		Videos		Survey		Other	
Other Media	Microsoft Office Word and Power Point						
LEARNING MODEL	LMS Scenarios & Features				Scenario		
	<ul style="list-style-type: none"> • Lecture • Presentation • Discussion 						
LEARNING TIME BURDEN	<ul style="list-style-type: none"> ▪ Independent Study : 2 x 60 minutes ▪ Structured Assignments : 2 x 60 minutes 				<ul style="list-style-type: none"> ▪ Face to face : 3 x 30 minutes 		
LEARNING EXPERIENCE	Prepare a summary in the form of a paper regarding Foreign Currency Mudharabah Financing						
LEARNING ASSESSMENT	LMS Features		Instruments			Type	Instruments
	Weight : 5%						

15. 15TH MEETING

LESSON PLAN: 15 TH MEETING							
ASPECT	ONLINE				OFFLINE		
SUB-CPMK	Students are expected to be able to understand Musyarakah Financing						
INDICATOR	<ul style="list-style-type: none"> - Accuracy in Explaining Material - Systematics and Presentation style 						
STUDY MATERIALS	<ol style="list-style-type: none"> 1. Understanding and Mechanisms of Musyarakah financing 2. Examples of transactions and accounting records 						
INSTRUCTIONAL MEDIA	SPADA URL	.....				
	LMS Features	Page	√	Lessons		Slides	
		URLs		Forum		Quiz	√
		Dock		Task		Meetings	
		Videos		Survey		Other	
Other Media	Microsoft Office Word and Power Point						
LEARNING MODEL	LMS Scenarios & Features				Scenario		
	<ul style="list-style-type: none"> • Lecture • Presentation • Discussion 						
LEARNING TIME BURDEN	<ul style="list-style-type: none"> ▪ Independent Study : 2 x 60 minutes ▪ Structured Assignments : 2 x 60 minutes 				<ul style="list-style-type: none"> ▪ Face to face : 3 x 30 minutes 		
LEARNING EXPERIENCE	Prepare a summary in the form of a paper regarding Musyarakah Financing						
LEARNING ASSESSMENT	LMS Features		Instruments			Type	Instruments
	Weight : 5%						

16. 16TH MEETING

LESSON PLAN: 16 TH MEETING								
ASPECT	ONLINE				OFFLINE			
SUB-CPMK	Final exams							
INDICATOR	Meeting 9-15							
STUDY MATERIALS	Meeting 9-15							
INSTRUCTIONAL MEDIA	SPADA URL	.....					
	LMS Features	Page	√	Lessons		Slides		
		URLs		Forum		Quiz	√	
		Dock		Task		Meetings		
		Videos		Survey		Other		
Other Media	Microsoft Office Word and Power Point							
LEARNING MODEL	LMS Scenarios & Features				Scenario			
	<ul style="list-style-type: none"> • Lecture • Presentation • Discussion 							
LEARNING TIME BURDEN	<ul style="list-style-type: none"> ▪ Independent Study : 2 x 60 minutes ▪ Structured Assignments : 2 x 60 minutes 				<ul style="list-style-type: none"> ▪ Face to face : 3 x 30 minutes 			
LEARNING EXPERIENCE								
LEARNING ASSESSMENT	LMS Features		Instruments			Type		Instruments
	Weight : 15%							

PROJECT TASKS PLAN

1. Summarizing the nature of individual thematic learning
2. Analyze the characteristics of thematic learning based on the videos presented (group)
3. Summarize the basis of group thematic learning
4. Defining the principles of thematic learning and their application in groups
5. Creatively create *a mind map of 10 thematic learning models*
6. Create theme networks with a *connected model*
7. Create theme networks with an *integrated model*
8. Create theme nets with a *webbed model*
9. Analyze the differences and create examples of learning with conventional approaches and learning by accessing the potential of students' brains
10. UTS
11. Analyze thematic learning elements in groups
12. Create a project (thematic learning technique design in the 2013 curriculum) as a group
13. Analyzing videos about thematic (group) learning management
14. Analyzing assessments in the 2013 curriculum teacher and student books and making 2013 curriculum assessments
15. Create a thematic learning project



MAKASSAR MUHAMMADIYAH UNIVERSITY
FACULTY OF ECONOMICS AND BUSINESS
ISLAMIC ECONOMIC STUDIES PROGRAM

STUDENT ASSIGNMENT PLAN

COURSE IDENTITY	MK's name	Code	Semester	SKS
	Islamic Financial Institution Accounting	Cw66002023503	v	3
TASK DESIGN	Form of Assignment		Task Completion Time	
	Practice Papers and Questions		Adjusted to the time spent discussing or working on assignments, or the amount of contribution an ability makes to achieving competency in this course.	
ASSIGNMENT TITLE	Explain concepts, estimates and projections based on study topics at meetings 1-7 and 9-15			
Sub-CPMK	Task URL in LMS:			
DESCRIPTION	Students can understand the accounting concept of sharia financial institutions			
ASSIGNMENT METHODS	Assignments are carried out in accordance with the instructions of the teaching lecturer			
TASK OBJECT	Papers and practice questions both written and oral			
TASK OUTPUT	Papers and calculation results			
EVALUATION	Criteria & Indicators		Assessment Techniques	Weight (%)
	Note: This assignment as a whole has a weight of 50% of the assessment for this course			
TIMETABLE	Stages		Time	
	<ul style="list-style-type: none"> - Topics 1 – 7 - Midterm exam - Topic 9 – 15 - Final exams - Inputting Exam Result Values 		<ul style="list-style-type: none"> - March 15, 2021 – April 26, 2021 - May 4, 2021 - May 10, 2021 – June 21, 2021 - July 26, 2021 - 27 July – 15 August 2021 	
ETC				

REFERENCES	<p>Agusdiwana Suarni, & Mira. (2022). Smart Mosque: Creation of Website and Financial Reports for the South Sulawesi Muhammadiyah Da'wah Center. <i>GIAT : Technology for Society</i>, 1(1), 48–58. https://doi.org/10.24002/giat.v1i1.5856</p> <p>Ahmed, R. (2002). Accounting Issues in Islamic Banking. <i>The Institute of Islamic Banking and Insurance London</i> , 142.</p> <p>Arsal, M., Ulfah, K., & Muchran, M. (2022). Trust as a value in zakat management accounting. 7(2), 13–20.</p> <p>Astika, S., & Suarni, A. (2018). Analysis of the Application of Sharia Accounting Based on Psak 102 in Murabahah Financing at Pt. Bank Bni Syariah Makassar Branch. <i>Ar- Ribh: Journal of Islamic Economics</i>, 1(1). https://doi.org/10.26618/jei.v1i1.2553</p> <p>Bloom, N., & Reenen, J. Van. (2013). No Title No Title No Title. <i>NBER Working Papers</i> , 89. http://www.nber.org/papers/w16019</p> <p>Molyneux, P. (2006). Thirty years of Islamic banking: history, performance and prospects. <i>Choice Reviews Online</i> , 43 (06), 43-3493-43–3493. https://doi.org/10.5860/choice.43-3493</p> <p>Rahim, AR, Rasulong, I., Jusriadi, E., & Adzim, F. (2017). Strategy for Implementing the Young Entrepreneur Development Model for Coastal Communities in Takalar Regency. <i>Journal of Balance</i>, XIV(2), 115–124. http://journal.um-surabaya.ac.id/index.php/balance/article/view/1</p> <p>Rayyani, WO, & Abbas, A. (2020). Performance Accountability in the Frame of Social Monotheism: A Reflection on Al Ma'Un's Theology. <i>Kamaya: Journal of Religious Science</i>, 3(2), 174–190. https://doi.org/10.37329/kamaya.v3i2.439</p> <p>Rayyani, WO, Arizah, A., & Abbas, A. (2019). The Coaching Assistance of Preparing of Financial Statements based on SAK EMKM Integrated. <i>Proceedings of Community Development</i>, 2, 818. https://doi.org/10.30874/comdev.2018.193</p> <p>Rayyani, WO, Herdiana, & Idrawahyuni. (2022). Accounting Students' Perceptions Regarding Sharia Accounting. <i>YUME : Journal of Management</i>, 5(1), 19–29. https://doi.org/10.37531/yume.vxix.353</p>
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CPL ASSESSMENT AND ACHIEVEMENTS

TOPIC	SUNDAY	CPL	CPMK	Sub-CPMK	ASSESSMENT	WEIGHT (%)	CATEGORY
I	1	1,2,3,4	1	1	<i>Assignment , Group Presentation (Work Group)</i>	5%	Online
II	2	1,2,3,4	1	2	<i>Assignments , Group Presentations (Work Group</i>	5%	Online
III	3	1,2,3,4	1,2	3	<i>Assignments , Group Presentations (Work Group</i>	5%	Online
IV	4	1,2,3,4	1,2	4	<i>Assignments , Group Presentations (Work Group</i>	5%	Online
V	5 - 7	1,2,3,4	1,2	5 - 7	<i>Assignments , Group Presentations (Work Group</i>	5%	Online
VI	8	1,2,3,4	1,2	1,2,3,4,5 ,6,7	<i>Assignment</i>	15%	Online
VII	9 - 11	1,2,3,4	1	9,10,11	<i>Assignments , Group Presentations (Work Group</i>	5%	Online
IX	12 - 13	1,2,3,4	1	12,13	<i>Assignments , Group</i>	5%	Online

TOPIC	SUNDAY	CPL	CPMK	Sub-CPMK	ASSESSMENT	WEIGHT (%)	CATEGORY
					Presentations (<i>Work Group</i>		
X	14	1,2,3,4	1	14	<i>Assignments , Group Presentations (Work Group</i>	5%	Online
XI	15	1,2,3,4	1	15	<i>Assignments , Group Presentations (Work Group</i>	5%	Online
XI	16	1,2,3,4	1	9,10,11,12,13,14,15	<i>Assignment</i>	15%	Online

ASSESSMENT AND ASSESSMENT SCALE

EVALUATION			SCORING SCALE	
ASPECT	TYPE	PROPORTION (%)	INTERVALS	LETTER
Absence	-	5	80 – 100	A
Activity completion	-	10	65 – < 80	B
Formative Assessment	Quiz	5	50 – <65	C
	Task 1	5	40 – <50	D
	Other tasks	5	0 – <40	E
Summative Assessment	Project assignments	40		
	UTS	15		
	UAS	15		

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- Agusdiwana Suarni, & Mira. (2022). Smart Mosque: Creation of Website and Financial Reports for the South Sulawesi Muhammadiyah Da'wah Center. *GIAT : Technology for Society*, 1(1), 48–58. <https://doi.org/10.24002/giat.v1i1.5856>
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- Rayyani, WO, Arizah, A., & Abbas, A. (2019). The Coaching Assistance of Preparing of Financial Statements based on SAK EMKM Integrated. *Proceedings of Community Development*, 2, 818. <https://doi.org/10.30874/comdev.2018.193>
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