UNIVERSITAS ISLAM NEGERI SUNAN KUDUS

FAKULTAS EKONOMI DAN BISNIS ISLAM
PROGRAM STUDI AKUNTANSI SYARIAH
Jl. Conge Ngembalrejo, PO Box 51, Kudus 59322, Telp. 0291-432677, website: www.iainkudus.ac.id.

RENCANA PEMBELAJARAN SEMESTER (RPS)
SEMESTER LESSON PLAN

MATA KULIAH *COURSE*	**KODE** *CODE*	**Rumpun MK** *CLUSTER*	**BOBOT (SKS)** *WEIGHT (CREDITS)*			**SEMESTER**	**Tanggal Penyusunan** *Compilation Date*
			Teori *Theory*	**Praktik** *Practice*	**Total** *Total*		
Praktikum Akuntansi Syariah *Sharia Accounting Practicum*	213206134	Ilmu Akuntansi *Accounting Science*	1	2	3 SKS	6	5 Februari 2026 *February 5, 2026*

OTORISASI *AUTHORIZATION*	**Dosen Pengembang RPS** *Developer*	**Koordinator RMK** *Cordinator*	**Ketua Prodi** *Head of the Study Program*
	Dwi Putri Restuti, M.E.	Adelina Citradewi, S.Pd., M.Ak.	Tina Martini, SE., M.Si.

Capaian Pembelajaran Lulusan (CPL) ***Program Learning Outcome (PLO)***	**CPL-Prodi** ***PLO charged in this course***	
	CPL1 *PLO1*	Bertakwa kepada Tuhan yang Maha Esa dan menunjukkan sikap berakhlak mulia, bertanggung jawab, kemandirian serta berintegritas tinggi *Be pious to God Almighty and demonstrate noble morals, responsibility, independence and high integrity*

	CPL4 *PLO4*	Menguasai praktik perlakuan akuntansi syariah pada industri ekonomi dan keuangan syari'ah sesuai dengan regulasi *Mastering the practice of sharia accounting treatment in the sharia economic and financial industry in accordance with regulations*
	CPL5 *PLO5*	Mampu menerapkan pemikiran logis, sistematis, dan inovatif dalam pengembangan akuntansi syariah baik lingkup nasional dan internasional *Able to apply logical, systematic and innovative thinking in the development of sharia accounting both nationally and internationally*
	CPL8 *PLO8*	Mampu menerapkan konsep dan prosedur pengauditan laporan keuangan entitas bisnis umum dan entitas bisnis yang melakukan transaksi syariah *Able to apply the concepts and procedures for auditing the financial statements of general business entities and business entities that carry out sharia transactions*
	CP-MK ***Course Learning Outcome (CLO)***	
	CP-MK 1 *CLO1*	Mahasiswa memiliki integritas tinggi dalam melaksanakan transaksi akuntansi (CPL1) *Students have high integrity in carrying out accounting transactions (PLO1)*
	CP-MK 2 *CLO2*	Mahasiswa mampu memahami dan menjelaskan berbagai akad dalam transaksi akuntansi syariah (CPL4) *Students are able to understand and explain various contracts in sharia accounting transactions (PLO4)*
	CP-MK 3 *CLO3*	Mahasiswa mampu menganalisis berbagai transaksi dalam akuntansi syariah (CPL5) *Students are able to analyze various transactions in Islamic accounting (PLO5)*
	CP-MK 4 *CLO4*	Mahasiswa mampu mengimplementasikan transaksi akuntansi dan pelaporan dengan menggunakan akad-akad syariah (CPL8) *Students are able to implement accounting transactions and reporting using sharia contracts (PLO8)*
	Sub CP-MK ***Expected ability of each learning stage (Sub-CLO)***	
	Sub CP-MK1 *Sub-CLO1*	Mampu memahami kerangka konseptual akuntansi dan pelaporan keuangan syariah *Able to understand the conceptual framework of Islamic financial accounting and reporting*
	Sub CP-MK2 *Sub-CLO2*	Mampu menganalisis dan mengimplementasikan transaksi akuntansi dengan menggunakan akad mudharabah dan musyarakah *Able to analyze and implement accounting transactions using mudharabah and musyarakah contracts*
	Sub CP-MK3 *Sub-CLO3*	Mampu menganalisis dan mengimplementasikan transaksi akuntansi dengan menggunakan akad murabahah *Able to analyze and implement accounting transactions using murabahah contracts*
	Sub CP-MK4	Mampu menganalisis dan mengimplementasikan transaksi akuntansi dengan menggunakan akad salam, istishna, ijarah

	Sub-CLO4	*Able to analyze and implement accounting transactions using salam, istishna, ijarah contracts*
	Sub CP-MK5 *Sub-CLO5*	Mampu menganalisis dan mengimplementasikan prosedur akuntansi penghimpunan dana pada transaksi syariah *Able to analyze and implement accounting procedures for collecting funds in sharia transactions*
	Sub CP-MK6 *Sub-CLO6*	Mampu menganalisis dan mengimplementasikan prosedur akuntansi sukuk dan asuransi syariah *Able to analyze and implement accounting procedures for sukuk and sharia insurance*
	Sub CP-MK7 *Sub-CLO7*	Mampu menyusun laporan praktikum komprehensif berbasis studi kasus industri syariah *Able to compile comprehensive practical reports based on sharia industry case studies*

Peta CPMK
CLO Roadmap

CPMK	**CPL-1**	**CPL-2**	**CPL-3**	**CPL-4**	**Bobot (%)**
M-1	20				20
M-2		25			25
M-3		15	10		25
M-4	5	10	5	10	30
Jumlah	**25**	**50**	**15**	**10**	**100%**

Peta Sub-CPMK
Sub-CLO Roadmap

Sub-CPMK	**CPMK-1**	**CPMK-2**	**CPMK-3**	**CPMK-4**	**Bobot (%)**	**Jumlah Minggu**
L-1	10				10	3
L-2		15				2
L-3		5	15		20	1
L-4			10	15	25	3
L-5	5		5	5	15	2

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<tr><td></td><td>
<table>
<tr><td>L-6</td><td></td><td>5</td><td>5</td><td>10</td><td>20</td><td>2</td></tr>
<tr><td>L-7</td><td></td><td></td><td>5</td><td>10</td><td>15</td><td>1</td></tr>
<tr><td>Jumlah</td><td>15</td><td>25</td><td>40</td><td>40</td><td>100%</td><td>14</td></tr>
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</td></tr>
<tr><td>Deskripsi Singkat MK
Brief description of the course</td><td>Pembelajaran dari mata kuliah Praktikum Akuntansi Syariah adalah mahasiswa belajar tentang penerapan perlakuan akuntansi atas berbagai transaksi berbasis akad syariah sesuai PSAK dan regulasi yang berlaku, berfokus pada pencatatan, analisis, dan penyusunan laporan keuangan transaksi syariah untuk membentuk integritas, ketelitian, dan keterampilan praktis di industri keuangan dan bisnis syariah.

Learning from the Sharia Accounting Practicum course is that students learn about the application of accounting treatment for various sharia-based transactions in accordance with PSAK and applicable regulations, focusing on recording, analyzing, and preparing financial reports of sharia transactions to build integrity, accuracy, and practical skills in the sharia financial and business industry.</td></tr>
<tr><td>Bahan Kajian:
Materi Pembelajaran
Learning Materials</td><td>
1. Pengantar Praktikum Akuntasi Syariah (Sub CP-MK1)
2. Analisis Laporan Keuangan Syariah (Sub CP-MK1)
3. Analisis Kasus-Kasus Fiqh Muamalah (Sub CP-MK1)
4. Praktikum Akuntansi Akad Mudharabah (Sub CP-MK2)
5. Praktikum Akuntansi Akad Musyarakah (Sub CP-MK2)
6. Praktikum Akuntansi Akad Murabahah (Sub CP-MK3)
7. Praktikum Akuntansi Akad Salam (Sub CP-MK4)
8. Praktikum Akuntansi Akad Istishna (Sub CP-MK4)
9. Praktikum Akuntansi Akad Ijarah (Sub CP-MK4)
10. Praktikum Akuntansi Penghimpunan Dana Wadiah (Sub CP-MK5)
11. Praktikum Akuntansi Deposito dan Tabungan Mudharabah (Sub CP-MK5)
12. Praktikum Akuntansi Sukuk (Sub CP-MK6)
13. Praktikum Akuntansi Asuransi Syariah (Sub CP-MK6)
14. Praktikum Akuntansi Syariah di Industri Nyata (Sub CP-MK7)

1. Introduction to Sharia Accounting Practicum (Sub-CLO1)
2. Sharia Financial Statement Analysis (Sub-CLO1)
3. Analysis of Fiqh Muamalah Cases (Sub-CLO1)
4. Mudharabah Accounting Practicum (Sub-CLO2)
5. Musharakah Accounting Practicum (Sub-CLO2)
6. Murabahah Accounting Practicum (Sub-CLO3)
7. Salam Accounting Practicum (Sub-CLO4)
8. Istishna Accounting Practicum (Sub-CLO4)
9. Ijarah Accounting Practicum (Sub-CLO4)
10. Wadiah Fundraising Accounting Practicum (Sub-CLO5)
11. Accounting Practicum for Mudharabah Deposits and Savings (Sub-CLO5)
12. Sukuk Accounting Practicum (Sub-CLO6)
13. Sharia Insurance Accounting Practicum (Sub-CLO6)
14. Sharia Accounting Practicum in Real Industry (Sub-CLO7)
</td></tr>
</table>

Pustaka ***References***	**Utama :** ***Primary***
	1. Agustina, Ahadiah, Evriyenni, Muhammad Syahid, Santi Yustini, Iin Solihin, Hendriyati Haryani, Retno Dyah Pekerti, Agus Kurniawan, Dede Riswandi, Tri Cahyo Nugroho, Ainul Yusna Harahap, R. Achmad Rachmat S, Nur Fadhilah Ahmad Hasibuan, Nurliza Lubis, Asrida, Kaca Dian Meila, Rizky Ridwan, Amalia Siti Khodijah. *Akuntansi Keuangan Syariah.* Banten: PT Sada Kurnia Pustaka. 2025. 2. Apriyanti, Hani Werdi. *Teori Akuntansi Berdasarkan Pendekatan Syariah*. Yogyakarta: Deepublish Publisher. 2018. 3. Arwani, Agus. *Akuntansi Lembaga Keuangan Syariah Non Bank (Adopsi IFRS).* Magelang: Penerbit Pustaka Rumah C1nta. 2020. 4. Erika Amelia,A. Firmansyah, Dwi Nur'aini Ihsan, Edi Sutanto, Etom Katamsi, Haikal Djauhari, Jaharuddin, Masruri Muchtar, S.E., Novi Wardi, Nuruddin Muhammad Ali, Reni Kristiana Ashuri, Purnadi, Sri Sabbahatun. *Akuntansi Syariah: Konsep, Wacana, dan Perspektif.* Depok: PT RajaGrafindo Persada. 2022. 5. Hanani, Tri, Syamsuddin, Rida Ristiyana, Alyani Atsarina, Romi Rianto Harahap, Widya Sari, Ani Siska MY, I Wayan Sujana. *Praktikum Akuntansi Syariah*. Padang: PT Global Eksekutif Teknologi. 2023. 6. Hanifah, Luluk. *Modul Praktikum Akuntansi Perbankan Syariah*. Madura: Universitas Trunojoyo. 2020. 7. Harahap, Sofyan Safri, Wiroso, Muhammad Yusuf. *Akuntansi Perbankan Syariah.* Jakarta: LPFE Usakti. 2010. 8. Latifah, Eny. *Praktikum Akuntansi Syariah.* Grobogan: CV Sarnu Untung. 2020. 9. Muchlis, Saiful, Nurul Jihan Hasril, Raodahtul Jannah. Akuntansi Syariah: Konsep dan Praktik dalam Era Kontemporer. Malang: Pustaka Peradaban. 2024. 10. Muhammad. *Akuntansi Syari'ah: Teori dan Praktik untuk Perbankan Syari'ah.* Yogyakarta: UPP STIM YKPN. 2016. 11. Muslim, Sarip. *Akuntansi Keuangan Syariah: Teori dan Praktik.* Bandung: CV Pustaka Setia. 2015. 12. Nurhayati, Sri, Wasilah. *Akuntansi Syariah di Indonesia, Edisi 5.* Jakarta: Salemba Empat. 2025. 13. Sasongko, Catur, Andhita Yukihana Rahmayanti. *Praktikum Akuntansi Syariah Edisi ke-2*. Jakarta: Salemba Empat. 2025. 14. Yaya, Rizal, Aji Erlangga Martawireja, Ahim Abdurahim. *Akuntansi Perbankan Syariah: Teori dan Praktik Kontemporer Edisi ke-2*. Jakarta: Salemba Empat. 2014.
	Pendukung: ***Supplement:***
	1. Atmeh, M. A., & Maali, B. (2017). An accounting perspective on the use of combined contracts and donations in Islamic financial transactions. Journal of Islamic Accounting and Business Research, 8(1), 54–69. https://doi.org/10.1108/JIABR-07-2014-0024.

	2. Baehaqi, A., Birton, M. N. A., & Hudaefi, F. A. (2020). Time value of money in Islamic accounting practice: A critical analysis from maqāṣid al-Sharī'ah. Journal of Islamic Accounting and Business Research, 11(10), 2035–2052. https://doi.org/10.1108/JIABR-09-2018-0155. 3. Cahya, Bayu Tri, Muzayyidatul Habibah, Dwi Putri Restuti, Umi Hanifah, Ulfiyatul Jannah. (2023). Laba Asuransi Jiwa Syariah Ditinjau dari Beban Klaim, Hasil Investasi, Underwriting, dan Inflasi. AKTSAR: Jurnal Akuntansi Syariah, 6(1), 90-103. https://doi.org/10.21043/aktsar.v6i1.21222. 4. Nurbaidah, S. U., Hidayah, N., & Muhajirin, M. (2025). Evaluation of the substance of consumptive murabahah: Maqāṣid perspectives, regulation, and sharia accounting. Journal of Contemporary Accounting, 7(2), 89–96. https://doi.org/10.20885/jca.vol7.iss2.art2. 5. Rakhmawati, I, & Restuti, D.P. (2022). Profitability, Leverage, dan Tax Avoidance Perusahaan Tambang di Indonesia. *AKTSAR: Jurnal Akuntansi Syariah,* 5(2), 164-181. http://dx.doi.org/10.21043/aktsar.v5i2.17146. 6. Restuti, D.P. (2022). Efektivitas Cash Waqf Linked Sukuk dalam Mendukung Akselerasi APBN di Masa Covid-19. *International Conference and Call for Paper,* 1(1), 247-268. 7. Restuti, Dwi Putri, Bayu Tri Cahya, Siti Amaroh. (2023). Panel Data Regression on Tax Avoidance: Reviewed from Islamic Corporate Social Responsibility and Financial Ratio Analysis. *EQUILIBRIUM: Jurnal Ekonomi Syariah*, 11(2), 291-318. http://dx.doi.org/10.21043/equilibrium.v11i2.23340.
Media Pembelajaran ***Learning Media***	**Perangkat Lunak** ***Software***	**Perangkat Keras** ***Hardware***
	Microsoft Office, VClass, Google Form, Youtube, Quizizz	LCD & Projector
Dosen Pengampu ***Lecturer***	Dwi Putri Restuti, M.E.	
Matakuliah Syarat ***Requirements Course***	Dasar-Dasar Akuntansi *Accounting Basics*	

Mg Ke-	Sub-CP-MK (sbg kemampuan akhir yang diharapkan) *Sub-CLO (as ability expected ending)*	Penilaian *Evaluation*		Bentuk Pembelajaran, Metode Pembelajaran, Penugasan Mahasiswa (Estimasi Waktu) *Form Learning, Learning Methods, Assignments Student (Estimated Time)*		Materi Pembelajaran [Pustaka] [Topik] Pengalaman Belajar/Bekerja *Learning Materials [Library] [Topic] Experience Study / Work*	Bobot Penilaian (%) *Weight Evaluation (%)*
		Indikator *Indicator*	**Kriteria & Bentuk** *Criteria & Forms*	**Teori** *Theory*	**Praktik** *Practice*		
(1)	**(2)**	**(3)**	**(4)**	**(5)**	**(6)**	**(7)**	**(8)**
1	Mahasiswa mampu mengetahui konsep akuntansi syariah (Sub CP-MK1) [C2, A2] *Students are able to understand the concept of Islamic accounting (Sub-CLO1) [C2, A2]*	• Kemampuan menjelaskan konsep akuntansi syariah • *Ability to explain the concept of Islamic accounting*	**Kriteria:** Ketepatan dan penguasaan konsep akuntansi syariah **Bentuk non-test:** • Discovery learning *Criteria:* *Accuracy and mastery of Islamic accounting concepts* *form:* • *Discovery learning*	Kuliah & Diskusi, [TM: 1x(2x50")] Tugas-1: mengidentifikasi makna akuntansi syariah [BT+BM:(1+1)x(2x50")] *Lecture & Discussion , [TM: 1x(2x50")]* *Task-1: identify the meaning of sharia accounting [BT+BM:(1+ 1)x (2x50")]*	Demonstrasi: Mencari bahan referensi mengenai konsep akuntansi syariah *Demonstration: Finding reference materials regarding the concept of Islamic accounting*	Materi Pembelajaran: 1. Konsep Dasar Akuntansi Syariah 2. Kerangka Regulasi dan Standar 3. Karakteristik Laporan Keuangan Entitas Syariah 4. Siklus Akuntansi dalam Transaksi Syariah 5. Pengantar Studi Kasus Praktikum *Learning materials:* *1. Basic Concepts of Sharia Accounting* *2. Regulatory Framework and Standards*	**5**

						3. *Characteristics of Sharia Entity Financial Statements* 4. *Accounting Cycle in Sharia Transactions* 5. *Introduction to Practical Case Studies* Pengalaman Belajar (PB): Mahasiswa mendapatkan penjelasan materi dari dosen dan video interaktif. *Experience Learning: Student get explanation material from lecturers and interactive videos.* Referensi: *References:* Akuntansi Syariah: Teori dan Praktik *Islamic Accounting: Theory and Practice* https://youtu.be/GkaMWYvtTFI Pengantar Akuntansi Syariah *Introduction to Islamic Accounting*	

						https://www.youtube.com/watch?v=MnaMDdKWV3w	
2	Mahasiswa mampu menganalisis laporan keuangan syariah (Sub CP-MK2) [C4, A4] *Students are able to analyze Islamic financial reports (Sub-CLO2) [C4, A4]*	• Ketepatan menganalisis laporan keuangan syariah • *Accuracy in analyzing Islamic financial reports*	**Kriteria:** Ketepatan dan penguasaan analisis laporan keuangan syariah **Bentuk non-test:** • Discovery learning • Small group discussion *Criteria:* *Accuracy and mastery of sharia financial report analysis* *form:* • *Discovery learning* • *Small group discussion*	Kuliah & Diskusi, [TM: 1x(2x50")] Tugas-2: menganalisis laporan keuangan syariah [BT+BM:(1+1)x(2x50")] *Lecture & Discussion, [TM: 1x(2x50")]* *Task-2: analyzing sharia financial reports [BT+BM:(1+1)x (2x50")]*	Menyajikan gambaran umum laporan keuangan syariah *Presenting an overview of Islamic financial reports*	Menjelaskan dan menyampaikan: 1. Konsep Dasar Analisis Laporan Keuangan 2. Komponen Laporan Keuangan Entitas Syariah 3. Teknik Analisis Keuangan 4. Rasio Keuangan pada Entitas Syariah 5. Analisis Kinerja Berbasis Prinsip Syariah 6. Praktikum Studi Kasus *Explain and convey:* *1. Basic Concepts of Financial Statement Analysis* *2. Components of Islamic Entity Financial Statements* *3. Financial Analysis Techniques* *4. Financial Ratios in Islamic Entities* *5. Sharia-Based Performance Analysis*	7

						6. Case Study Lab Pengalaman Belajar (PB): Mahasiswa mendapatkan penjelasan materi dari dosen dan video interaktif. *Experience Learning: Student get explanation material from lecturers and interactive videos.* Referensi: *References* Analisis Laporan Keuangan Syariah *Sharia Financial Report Analysis* https://youtu.be/Vg9XtLlg220 Analisis Laporan Keuangan Lembaga Keuangan Syariah *Analysis of Financial Reports of Islamic Financial Institutions* https://youtu.be/3MPqq7yIpO8	
3	Students are able to analyze cases of muamalah fiqh	• Ketepatan menganalisis kasus-kasus fiqh muamalah	**Kriteria:** Ketepatan dan penguasaan analisis	Kuliah & Diskusi, [TM: 1x(2x50")]	Menyajikan gambaran umum kasus-kasus fiqh muamalah	Menjelaskan dan menyampaikan: 1. Konsep Dasar Fiqh Mualamah	**7**

	(Sub CP-MK2) [C4, A4] *Students are able to analyze Islamic financial reports (Sub-CLO2) [C4, A4]*	• *Accuracy in analyzing cases of muamalah fiqh*	kasus-kasus fiqh muamalah **Bentuk non-test:** • Discovery learning • Small group discussion *Criteria:* *Accuracy and mastery of analysis of muamalah fiqh cases* *form:* • *Discovery learning* • *Small group discussion*	Tugas-3: menganalisis kasus-kasus fiqh muamalah [BT+BM:(1+1)x(2x50")] *Lecture & Discussion, [TM: 1x(2x50")]* *Task-3: analyzing cases of muamalah fiqh [BT+BM:(1+ 1)x (2x50")]*	*Presenting a general overview of muamalah fiqh cases*	2. Analisis Kasus-Kasus Fiqh Muamalah 3. Praktikum Studi Kasus *Explain and convey:* *1. Basic Concepts of Fiqh Muamalah* *2. Analysis of Fiqh Muamalah Cases* *3. Case Study Practicum* Pengalaman Belajar (PB): Mahasiswa mendapatkan penjelasan materi dari dosen dan video interaktif. *Experience Learning: Student get explanation material from lecturers and interactive videos.* Referensi: *References* Konsep Dasar Fiqh Mualamah *Basic Concepts of Fiqh Muamalah* https://www.youtube.com/watch?v=-IWlHYdvSzk Tanya Jawab Fiqh Muamalah	

						Fiqh Muamalah Questions and Answers https://www.youtube.com/watch?v=13jsN1M0Z0A	
4	Mahasiswa mampu melaksanakan praktikum akuntansi akad mudharabah (Sub CP-MK3) [C4, A4] *Students are able to carry out accounting practicums on mudharabah contracts (Sub-CLO3) [C4, A4]*	• Kemampuan praktikum akuntansi akad mudharabah • *Practical skills in accounting for mudharabah contracts*	**Kriteria:** Ketepatan dan sistematika praktikum akuntansi akad mudharabah **Bentuk non-test:** • Discovery learning • Small group discussion • Problem based learning ***Criteria:*** *Accuracy and systematics of mudharabah contract accounting practicum* ***Non- test form:*** • *Discovery learning* • *Small group discussion* • *Problem based learning*	Kuliah & Diskusi [TM: 1x(1x50")] Tugas-4: Studi kasus: Menganalisis praktikum akuntansi akad mudharabah [BT+BM:(1+1)x(2x50")] *Lectures & Discussions [TM: 1x(1x50")]* *Task-4: Case study: Analyzing the accounting practice of mudharabah contracts [BT+BM:(1+1)x(2x50")]*	Studi kasus praktikum akuntansi akad mudharabah *Case study of accounting practicum for mudharabah contracts*	Menjelaskan dan menyampaikan: 1. Konsep Dasar Akad Mudharabah 2. Karakteristik Transaksi Mudharabah 3. Regulasi dan PSAK Terkait 4. Perlakuan Akuntansi Mudharabah 5. Simulasi Transaksi Akad Mudharabah 6. Analisis dan Evaluasi Kasus *Explain and convey:* *1. Basic Concepts of Mudharabah Contracts* *2. Characteristics of Mudharabah Transactions* *3. Related Regulations and PSAKs* *4. Accounting Treatment of Mudharabah* *5. Simulation of Mudharabah Contract Transactions*	**8**

						6. *Case Analysis and Evaluation* Pengalaman Belajar (PB): Mahasiswa mendapatkan penjelasan materi dari dosen, diskusi, dan praktikum. *Experience Learning: Students receive material explanations from lecturers, discussions, and practicals.* Referensi: *References:* Akad Mudharabah *Mudharabah Contract* https://youtu.be/cpZcwTiRG48 Contoh Perhitungan Pembagian Hasil dalam Mudharabah *Example of Calculation of Profit Sharing in Mudharabah* https://youtu.be/qRCS0N79rv8	
5	Mahasiswa mampu melaksanakan praktikum	• Kemampuan praktikum akuntansi akad musyarakah	**Kriteria:** Ketepatan dan sistematika praktikum	Kuliah & Diskusi [TM: 1x(1x50")] Tugas-5: Studi kasus:	Studi kasus praktikum akuntansi akad musyarakah	Menjelaskan dan menyampaikan: 1. Konsep Dasar Akad Musyarakah	**8**

	akuntansi akad musyarakah (Sub CP-MK3) [C4, A4] *Students are able to carry out accounting practicums on musharakah contracts (Sub-CLO3) [C4, A4]*	• *Practical skills in accounting for musharakah contracts*	akuntansi akad musyarakah **Bentuk non-test:** • Discovery learning • Small group discussion • Problem based learning ***Criteria:*** *Accuracy and systematics of musharakah contract accounting practicum* ***Non- test form:*** • *Discovery learning* • *Small group discussion* • *Problem based learning*	Menganalisis praktikum akuntansi akad musyarakah [BT+BM:(1+1)x(2x50")] *Lectures & Discussions [TM: 1x(1x50")]* *Task-5: Case study: Analyzing the accounting practice of musharakah contracts [BT+BM:(1+1)x(2x50")]*	*Case study of accounting practicum for musharakah contracts*	2. Karakteristik Transaksi Musyarakah 3. Regulasi dan PSAK Terkait 4. Perlakuan Akuntansi Musyarakah 5. Simulasi Transaksi Akad Musyarakah 6. Analisis dan Evaluasi Kasus *Explain and convey:* *1. Basic Concepts of Musharakah Contracts* *2. Characteristics of Musharakah Transactions* *3. Related Regulations and PSAKs* *4. Accounting Treatment of Musharakah* *5. Simulation of Musharakah Contract Transactions* *6. Case Analysis and Evaluation* PB: Diskusi interaktif, studi kasus, dan praktikum *PB: Interactive discussions, case studies, and practicals*	

						Referensi: *References:* Praktik Akad Musyarakah pada Perbankan Syariah *Practice of Musyarakah Contract in Islamic Banking* https://www.youtube.com/watch?v=kPekgOvNdOY Akuntansi Musyarakah *Musyarakah Accounting* https://www.youtube.com/watch?v=F1ZjTnDWApE	
6	Mahasiswa mampu melaksanakan praktikum akuntansi akad murabahah (Sub CP-MK3) [C4, A4] *Students are able to carry out accounting practicums on murabahah contracts (Sub-CLO3) [C4, A4]*	• Kemampuan praktikum akuntansi akad murabahah • *Practical skills in accounting for murabahah contracts*	**Kriteria:** Ketepatan dan sistematika praktikum akuntansi akad murabahah **Bentuk non-test:** • Discovery learning • Small group discussion • Problem based learning ***Criteria:*** *Accuracy and systematics of murabahah contract accounting practicum*	Kuliah & Diskusi [TM: 1x(1x50")] Tugas-6: Studi kasus: Menganalisis praktikum akuntansi akad murabahah [BT+BM:(1+1)x(2x50")] *Lectures & Discussions [TM: 1x(1x50")]* *Task-6: Case study: Analyzing the accounting practice of murabahah contracts*	Studi kasus praktikum akuntansi akad murabahah *Case study of accounting practicum for murabahah contracts*	Menjelaskan dan menyampaikan: 1. Konsep Dasar Akad Murabahah 2. Karakteristik Transaksi Murabahah 3. Regulasi dan PSAK Terkait 4. Perlakuan Akuntansi Murabahah 5. Simulasi Transaksi Akad Murabahah 6. Analisis dan Evaluasi Kasus *Explain and convey:*	**8**

			Non- test form: • *Discovery learning* • *Small group discussion* • *Problem based learning*	*[BT+BM:(1+1)x(2x50")]*		1. *Basic Concepts of Murabahah Contracts* 2. *Characteristics of Murabahah Transactions* 3. *Related Regulations and PSAKs* 4. *Accounting Treatment of Murabahah* 5. *Simulation of Murabahah Contract Transactions* 6. *Case Analysis and Evaluation* PB: Diskusi interaktif, studi kasus, dan praktikum *PB: Interactive discussions, case studies, and practicals* Referensi: *References:* Aplikasi Akad Murabahah dalam Perbankan Syariah *Murabahah Agreement Application in Sharia Banking* https://www.youtube.com/live/FVm5AsLSzOg Akuntansi Murabahah *Murabahah Accounting*	

						https://www.youtube.com/watch?v=G5snCir-tww	
7	Mahasiswa mampu melaksanakan praktikum akuntansi akad salam (Sub CP-MK4) [C4, A4] *Students are able to carry out accounting practicums on salam contracts (Sub-CLO4) [C4, A4]*	• Kemampuan praktikum akuntansi akad salam • *Practical skills in accounting for salam contracts*	**Kriteria:** Ketepatan dan sistematika praktikum akuntansi akad salam **Bentuk non-test:** • Discovery learning • Small group discussion • Problem based learning ***Criteria:*** *Accuracy and systematics of salam contract accounting practicum* ***Non- test form:*** • *Discovery learning* • *Small group discussion* • *Problem based learning*	Kuliah & Diskusi [TM: 1x(1x50")] Tugas-7: Studi kasus: Menganalisis praktikum akuntansi akad salam [BT+BM:(1+1)x(2x50")] *Lectures & Discussions [TM: 1x(1x50")]* *Task-7: Case study: Analyzing the accounting practice of salam contracts [BT+BM:(1+1)x(2x50")]*	Studi kasus praktikum akuntansi akad salam *Case study of accounting practicum for salam contracts*	Menjelaskan dan menyampaikan: 1. Konsep Dasar Akad Salam 2. Karakteristik Transaksi Salam 3. Regulasi dan PSAK Terkait 4. Perlakuan Akuntansi Salam 5. Simulasi Transaksi Akad Salam 6. Analisis dan Evaluasi Kasus *Explain and convey:* *1. Basic Concepts of Salam Contracts* *2. Characteristics of Salam Transactions* *3. Related Regulations and PSAKs* *4. Accounting Treatment of Salam* *5. Simulation of Salam Contract Transactions* *6. Case Analysis and Evaluation* PB: Diskusi interaktif, studi kasus, dan praktikum	**7**

						PB: Interactive discussions, case studies, and practicals Referensi: *References:* *What is Salam in Islamic Banking? Definition & Contract Explanation* https://youtu.be/ywDqInLADbw *Salam: Islamic Finance Contract (Principles & Structure)* https://www.youtube.com/watch?v=wSJqG6WOrcg	
8	***Ujian Tengah Semester (UTS)**: Melakukan validasi hasil penilaian, evaluasi dan perbaikan proses pembelajaran berikutnya* ***Mid-Semester Exam (UTS) : Validating assessment results, evaluating and improving the next learning process***						
9	Mahasiswa mampu melaksanakan praktikum akuntansi akad istishna (Sub CP-MK4) [C4, A4] *Students are able to carry out accounting practicums on*	• Kemampuan praktikum akuntansi akad istishna • *Practical skills in accounting for istishna contracts* •	**Kriteria:** Ketepatan dan sistematika praktikum akuntansi akad istishna **Bentuk non-test:** • Discovery learning • Small group discussion • Problem based learning ***Criteria:***	Kuliah & Diskusi [TM: 1x(1x50")] Tugas-8: Studi kasus: Menganalisis praktikum akuntansi akad istishna [BT+BM:(1+1)x(2x50")] *Lectures & Discussions [TM: 1x(1x50")]* *Task-8: Case study:*	Studi kasus praktikum akuntansi akad istishna *Case study of accounting practicum for istishna contracts*	Menjelaskan dan menyampaikan: 1. Konsep Dasar Akad Istishna 2. Karakteristik Transaksi Istishna 3. Regulasi dan PSAK Terkait 4. Perlakuan Akuntansi Istishna 5. Simulasi Transaksi Akad Istishna	**7**

	istishna contracts (Sub-CLO4) [C4, A4]		*Accuracy and systematics of istishna contract accounting practicum* ***Non- test form:*** • *Discovery learning* • *Small group discussion* • *Problem based learning*	*Analyzing the accounting practice of istishna contracts [BT+BM:(1+1)x(2x50 ")]*		6. Analisis dan Evaluasi Kasus *Explain and convey:* *1. Basic Concepts of Istishna Contracts* *2. Characteristics of Istishna Transactions* *3. Related Regulations and PSAKs* *4. Accounting Treatment of Istishna* *5. Simulation of Istishna Contract Transactions* *6. Case Analysis and Evaluation* PB: Diskusi interaktif, studi kasus, dan praktikum *PB: Interactive discussions, case studies, and practicals* Referensi: *References:* *Manufacturing Finance in Islamic Banking – Istisna Explained* https://www.youtube.com/watch?v=S9xsZhorc2s *Istisna Financing in Islamic Banking*	

						https://www.youtube.com/watch?v=-E8GZWynm8Q	
10	Mahasiswa mampu melaksanakan praktikum akuntansi akad ijarah (Sub CP-MK4) [C4, A4] *Students are able to carry out accounting practicums on ijarah contracts (Sub-CLO4) [C4 A4]*	• Kemampuan praktikum akuntansi akad ijarah • *Practical skills in accounting for ijarah contracts*	**Kriteria:** Ketepatan dan sistematika praktikum akuntansi akad ijarah **Bentuk non-test:** • Discovery learning • Small group discussion • Problem based learning ***Criteria:*** *Accuracy and systematics of ijarah contract accounting practicum* ***Non- test form:*** • *Discovery learning* • *Small group discussion* • *Problem based learning*	Kuliah & Diskusi [TM: 1x(1x50")] Tugas-9: Studi kasus: Menganalisis praktikum akuntansi akad ijarah [BT+BM:(1+1)x(2x50")] *Lectures & Discussions [TM: 1x(1x50")]* *Task-9: Case study: Analyzing the accounting practice of ijarah contracts [BT+BM:(1+1)x(2x50")]*	Studi kasus praktikum akuntansi akad ijarah *Case study of accounting practicum for ijarah contracts*	Menjelaskan dan menyampaikan: 1. Konsep Dasar Akad Ijarah 2. Karakteristik Transaksi Ijarah 3. Regulasi dan PSAK Terkait 4. Perlakuan Akuntansi Ijarah 5. Simulasi Transaksi Akad Ijarah 6. Analisis dan Evaluasi Kasus *Explain and convey:* *1. Basic Concepts of Ijarah Contracts* *2. Characteristics of Ijarah Transactions* *3. Related Regulations and PSAKs* *4. Accounting Treatment of Ijarah* *5. Simulation of Ijarah Contract Transactions* *6. Case Analysis and Evaluation* PB: Diskusi interaktif, studi kasus, dan praktikum	7

						PB: Interactive discussions, case studies, and practicals Referensi: *References:* *Ijarah Financing in Islamic Banking* https://www.youtube.com/watch?v=YvQ0i1SBk0c *Ijara and Types of Ijara (Islamic Banking)* https://www.youtube.com/watch?v=_HSh4eD4Cu8	
11	Mahasiswa mampu melaksanakan praktikum akuntansi penghimpunan dana wadiah (Sub CP-MK5) [C4, A4] *Students are able to carry out accounting practicums on wadiah fundraising (Sub-CLO5) [C4, A4]*	• Kemampuan praktikum akuntansi penghimpunan dana wadiah • *Practical skills in accounting for wadiah fundraising*	**Kriteria:** Ketepatan dan sistematika praktikum akuntansi penghimpunan dana wadiah **Bentuk non-test:** • Discovery learning • Small group discussion • Problem based learning ***Criteria:*** *Accuracy and systematics of wadiah*	Kuliah & Diskusi [TM: 1x(1x50")] Tugas-10: Studi kasus: Menganalisis praktikum akuntansi penghimpunan dana wadiah [BT+BM:(1+1)x(2x50")] *Lectures & Discussions [TM: 1x(1x50")]* *Task-10: Case study: Analyzing the accounting practice of wadiah fundraising*	Studi kasus praktikum akuntansi penghimpunan dana wadiah *Case study of accounting practicum for wadiah fundraising*	Menjelaskan dan menyampaikan: 1. Konsep Dasar Penghimpunan Dana Wadiah 2. Karakteristik Transaksi Penghimpunan Dana Wadiah 3. Regulasi Terkait 4. Perlakuan Akuntansi Penghimpunan Dana Wadiah 5. Simulasi Transaksi Penghimpunan Dana Wadiah	7

			fundraising accounting practicum ***Non- test form:*** • *Discovery learning* • *Small group discussion* • *Problem based learning*	*[BT+BM:(1+1)x(2x50 ")]*		6. Analisis dan Evaluasi Kasus *Explain and convey:* *1. Basic Concepts of Wadiah Fundraising* *2. Characteristics of Wadiah Fundraising* *3. Related Regulations* *4. Accounting Treatment of Wadiah Fundraising* *5. Simulation of Wadiah Fundraising Transactions* *6. Case Analysis and Evaluation* PB: Diskusi interaktif, studi kasus, dan praktikum *PB: Interactive discussions, case studies, and practicals* Referensi: *References:* *Islamic Deposit – Wadiah (Safekeeping Deposits)* https://www.youtube.com/watch?v=T7jlrm2iLYU Transaksi Akad Wadiah – Contoh Proses Simpanan Syariah	

						Wadiah Agreement Transaction – Example of Sharia Savings Process https://www.youtube.com/watch?v=ywjvITNf8J8	
12	Mahasiswa mampu melaksanakan praktikum akuntansi deposito dan tabungan mudharabah (Sub CP-MK6) [C4, A4] *Students are able to carry out practical work on deposit and mudharabah savings accounting (Sub-CLO6) [C4, A4]*	• Kemampuan praktikum akuntansi deposito dan tabungan mudharabah • *Practical skills in accounting for deposits and mudharabah saving*	**Kriteria:** Ketepatan dan sistematika praktikum akuntansi deposito dan tabungan mudharabah **Bentuk non-test:** • Discovery learning • Small group discussion • Problem based learning ***Criteria:*** *Accuracy and systematics of practical work on accounting for deposits and mudharabah savings* ***Non- test form:*** • *Discovery learning* • *Small group discussion* • *Problem based learning*	Kuliah & Diskusi [TM: 1x(1x50")] Tugas-11: Studi kasus: Menganalisis praktikum akuntansi deposito dan tabungan mudharabah [BT+BM:(1+1)x(2x50")] *Lectures & Discussions [TM: 1x(1x50")]* *Task-11: Case study: Analyzing the accounting practice of deposits and mudharabah savings [BT+BM:(1+1)x(2x50")]*	Studi kasus praktikum akuntansi deposito dan tabungan mudharabah *Practical case study of deposit and mudharabah savings accounting*	Menjelaskan dan menyampaikan: 1. Konsep Dasar Deposito dan tabungan Mudharabah 2. Karakteristik Transaksi Deposito dan tabungan Mudharabah 3. Regulasi dan PSAK Terkait 4. Perlakuan Akuntansi Deposito dan tabungan Mudharabah 5. Simulasi Transaksi Deposito dan tabungan Mudharabah 6. Analisis dan Evaluasi Kasus *Explain and convey:* *1. Basic Concepts of Mudharabah Deposits and Savings* *2. Characteristics of Mudharabah Deposit and Savings Transactions*	**7**

						3. *Related Regulations and PSAKs* 4. *Accounting Treatment of Mudharabah Deposits and Savings* 5. *Simulation of Mudharabah Deposit and Savings Transactions* 6. *Case Analysis and Evaluation* PB: Diskusi interaktif, studi kasus, dan praktikum *PB: Interactive discussions, case studies, and practicals* Referensi: *References:* *Islamic Banking Mudarabah Explained* https://www.youtube.com/watch?v=PND0zyeWU_Y *Mudarabah: Profit Sharing the Islamic Way* https://www.youtube.com/watch?v=RDeJF9mvYlQ *What is Mudarabah Contract – Islamic Banking Explained*	

						https://www.youtube.com/watch?v=oLzkAlFTZHQ *What is Mudarabah? Definition, Types & Examples in Islamic Finance* https://www.youtube.com/watch?v=k9E3dqWksPk	
13	Mahasiswa mampu melaksanakan praktikum akuntansi akad sukuk (Sub CP-MK5) [C4, A4] *Students are able to carry out accounting practicums on sukuk contracts (Sub-CLO5) [C4, A4]*	• Kemampuan praktikum akuntansi akad sukuk • *Practical skills in accounting for sukuk contracts* •	**Kriteria:** Ketepatan dan sistematika praktikum akuntansi akad sukuk **Bentuk non-test:** • Discovery learning • Small group discussion • Problem based learning ***Criteria:*** *Accuracy and systematics of sukuk contract accounting practicum* ***Non- test form:*** • *Discovery learning* • *Small group discussion* • *Problem based learning*	Kuliah & Diskusi [TM: 1x(1x50")] Tugas-12: Studi kasus: Menganalisis praktikum akuntansi akad sukuk [BT+BM:(1+1)x(2x50")] *Lectures & Discussions [TM: 1x(1x50")]* *Task-12: Case study: Analyzing the accounting practice of sukuk contracts [BT+BM:(1+1)x(2x50")]*	Studi kasus praktikum akuntansi akad sukuk *Case study of accounting practicum for sukuk contracts*	Menjelaskan dan menyampaikan: 1. Konsep Dasar Akad Sukuk 2. Karakteristik Transaksi Sukuk 3. Regulasi dan PSAK Terkait 4. Perlakuan Akuntansi Sukuk 5. Simulasi Transaksi Akad Sukuk 6. Analisis dan Evaluasi Kasus *Explain and convey:* *1. Basic Concepts of Sukuk Contracts* *2. Characteristics of Sukuk Transactions* *3. Related Regulations and PSAKs* *4. Accounting Treatment of Sukuk*	**7**

						5. *Simulation of Sukuk Contract Transactions* 6. *Case Analysis and Evaluation* PB: Diskusi interaktif, studi kasus, dan praktikum *PB: Interactive discussions, case studies, and practicals* Referensi: *References:* *Sukuk Explained in Islamic Investing* https://www.youtube.com/shorts/Pi2lIfk1UQ4?feature=share *Introduction to Sukuk* https://www.youtube.com/watch?v=ohimum6V34k	
14	Mahasiswa mampu melaksanakan praktikum akuntansi asuransi syariah (Sub CP-MK5) [C4, A4] *Students are able to carry out*	• Kemampuan praktikum akuntansi asuransi syariah • *Practical skills in accounting for sharia insurance* •	**Kriteria:** Ketepatan dan sistematika praktikum akuntansi asuransi syariah **Bentuk non-test:** • Discovery learning • Small group discussion	Kuliah & Diskusi [TM: 1x(1x50")] Tugas-13: Studi kasus: Menganalisis praktikum akuntansi asuransi syariah [BT+BM:(1+1)x(2x50")] *Lectures & Discussions*	Studi kasus praktikum akuntansi asuransi syariah *Case study of accounting practicum for sharia insurance*	Menjelaskan dan menyampaikan: 1. Konsep Dasar Asuransi Syariah (Takaful) 2. Karakteristik Transaksi Asuransi Syariah 3. Regulasi dan PSAK Terkait	**7**

	accounting practicums on sharia insurance (Sub-CLO5) [C4, A4]		• Problem based learning ***Criteria:*** *Accuracy and systematics of sharia insurance accounting practicum* ***Non- test form:*** • *Discovery learning* • *Small group discussion* • *Problem based learning*	*[TM: 1x(1x50")]* *Task-13: Case study: Analyzing the accounting practice of sharia insurance [BT+BM:(1+1)x(2x50")]*		4. Perlakuan Akuntansi Asuransi Syariah 5. Simulasi Transaksi Asuransi Syariah 6. Analisis dan Evaluasi Kasus *Explain and convey:* *1. Basic Concepts of Sharia Insurance* *2. Characteristics of Sharia Insurance* *3. Related Regulations and PSAKs* *4. Accounting Treatment of Sharia Insurance* *5. Simulation of Sharia Insurance Transactions* *6. Case Analysis and Evaluation* PB: Diskusi interaktif, studi kasus, dan praktikum *PB: Interactive discussions, case studies, and practicals* Referensi: *References:* *Takaful – Islamic vs Conventional Insurance (principles & differences)*	

						https://www.youtube.com/watch?v=0ieskqCjFq0 *Takaful – Islamic vs Conventional Insurance* https://www.youtube.com/watch?v=qp0iXuOEQ7Y	
15	Mahasiswa mampu melaksanakan praktikum akuntansi syariah di industri nyata (Sub CP-MK7) [C6, A6] *Students are able to carry out sharia accounting practicum in real industry (Sub-CLO7) [C6, A6]*	• Kemampuan praktikum akuntansi syariah di industri nyata • *Skills of sharia accounting practicum in real industry*	**Kriteria:** Ketepatan dan sistematika praktikum akuntansi syariah di industri nyata **Bentuk non-test:** • Discovery learning • Small group discussion • Project based learning ***Criteria:*** *Accuracy and systematics of sharia accounting practicum in real industry* ***Non- test form:*** • *Discovery learning* • *Small group discussion* • *Project based learning*	Kuliah & Diskusi [TM: 1x(1x50")] Tugas-14: Studi kasus: Menganalisis praktikum akuntansi syariah di industri nyata [BT+BM:(1+1)x(2x50")] *Lectures & Discussions [TM: 1x(1x50")]* *Task-14: Case study: Analyzing the sharia accounting practicum in real industry [BT+BM:(1+1)x(2x50")]*	Studi kasus praktikum akuntansi syariah di industri nyata *Case study of sharia accounting practicum in real industry*	Menjelaskan dan menyampaikan: 1. Integrasi Konsep Akuntansi Syariah 2. Analisis Laporan Keuangan Lembaga Syariah 3. Simulasi Kasus Terintegrasi 4. Audit & Kepatuhan Syariah 5. Evaluasi Perbandingan Konvensional vs Syariah 6. Diskusi Isu Kontemporer 7. Presentasi Proyek Akhir Praktikum *Explain and convey:* *1. Integration of Sharia Accounting Concepts*	**8**

						2. *Analysis of Sharia Institution Financial Statements* 3. *Integrated Case Simulation* 4. *Sharia Audit & Compliance* 5. *Conventional vs. Sharia Comparative Evaluation* 6. *Contemporary Issue Discussion* 7. *Final Project Presentation for Practical Work* PB: Diskusi interaktif, studi kasus, dan praktikum *PB: Interactive discussions, case studies, and practicals* Referensi: *References:* *History of Islamic Banking and Finance* https://www.youtube.com/watch?v=mHOBZGHObAY *How Islamic Finance Actually Works*	

						https://www.youtube.com/watch?v=r7GKIFHTBTA	
16	***Ujian Akhir Semester (UAS): Melakukan Validasi Penilaian akhir dan menentukan kelulusan mahasiswa*** ***Final Semester Exam (UAS): Validating the final assessment and determining whether students graduate***						

Catatan:

1. TM: Tatap Muka, BT: Belajar Terstruktur, BM: Belajar Mandiri;
2. [TM: 1x(2x50')] dibaca: kuliah tatap muka 1 kali (minggu) x 3 sks x 50 menit = 150 menit
3. [BT+BM: (2x2)x(3x60')] dibaca: belajar terstruktur 2 kali (minggu) dan belajar mandiri 2 kali (minggu) x 3 sks x 60 menit = 360 menit

Notes :

1. *TM: Face to Face, BT: Learning Structured, BM: Learning Independent;*
2. *[TM: 1x(2x50')] read : lecture look at face to face 1 time (week) x 3 credits x 50 minutes = 150 minutes*
3. *[BT+BM: (2x 2)x (3x60')] read : study structured 2 times (week) and study Independent 2 times (week) x 3 credits x 60 minutes = 360 minutes*

Penilaian

1. Karya Tulis = 20 %
2. Sisipan = 20 %
3. UTS = 25 %
4. UAS = 35 %

Evaluation

1. *Written Work = 20%*
2. *Insert = 20%*
3. *UTS = 25%*
4. *UAS = 35%*

Ketentuan Karya Ilmiah:

1. Pedoman penulisan karya ilmiah sesuai dengan pedoman skripsi yang ada di IAIN Kudus.
2. Referensi pustaka minimal 12 Artikel Jurnal Ilmiah dan 3 Buku.
3. Jumlah halaman minimal 12 halaman.

4. Presentasi membuat PPT.
5. Pengutipan referensi menggunakan aplikasi reference manager yaitu mendeley atau Zotero.
6. Pengutipan referensi menggunakan *Chicago Manual of Style 17th edition (full note)*.
7. Plagiasi maksimal 35% (tulis dengan bahasa sendiri).

Provision Work Scientific:

1. *Guidelines writing work scientific in accordance with guidelines thesis at IAIN Kudus.*
2. *Reference library minimum 12 articles Journal Scientific and 3 Books.*
3. *Amount h minimum 12 pages.*
4. *Presentation create PPT*
5. *Citation reference use the reference manager application is mendeley or Zotero.*
6. *Reference citations use the Chicago Manual of Style 17th edition (full notes).*
7. *Plagiarism maximum 35% (write with Language Alone)*

RUBRIK PENILAIAN KARYA TULIS

Indikator	Skala				
	Sangat Baik	**Baik**	**Cukup**	**Kurang**	**Sangat Kurang**
	Skor >86	**(70-85)**	**(60-69)**	**(50-59)**	**<50**
Kedisiplinan Mengumpulkan Tugas	Tugas dikumpulkan sebelum batas waktu	Tugas dikumpulkan terlambat sampai 12 jam	Tugas dikumpulkan terlambat 1 minggu	Tugas dikumpulkan terlambat 1 bulan	Tugas dikumpulkan akhir semester
Kuantitas Pengerjaan	Tugas dikerjakan sesuai dengan ketentuan dengan jumlah ≥80%	Tugas dikerjakan sesuai dengan ketentuan dengan jumlah 80%>N≥60%	Tugas dikerjakan sesuai dengan ketentuan dengan jumlah 60%>N≥40%	Tugas dikerjakan sesuai dengan ketentuan dengan jumlah 40%>N≥20%	Tugas dikerjakan sesuai dengan ketentuan dengan jumlah <20%
Hasil Pekerjaan	Langkah penyelesaian tugas diuraikan dengan lebih dari satu alternatif, hasilnya sesuai teknik yang diajarkan.	Langkah penyelesaian tugas diuraikan dan hasilnya sama dengan teknik yang diajarkan.	Langkah penyelesaian tugas diuraikan singkat dan hasilnya sama dengan teknik yang diajarkan	Langkah penyelesaian tugas tidak diuraikan dan hasilnya sama dengan teknik yang diajarkan	Hasil pekerjaan tidak sesuai dengan tugas
Kemampuan analisis	Memberikan analisis kritis, logis, diikuti dengan dasar-dasar konsep yang benar	Memberikan analisis yang logis, diikuti dengan dasar-dasar konsep yang benar	Memberikan analisis logis tanpa diberikan dasar konsep	Memberikan analisis	Tidak ada analisis

WRITTEN WORK ASSESSMENT RUBRIC

Indicator	***Scale***				
	Very good	***Good***	***Enough***	***Not enough***	***Very less***
	Score >8 6	***(70 -8 5)***	***(60 -6 9)***	***(50 -5 9)***	***< 50***
Discipline Collecting Assignments	*Assignments collected before limit time*	*Assignments collected late up to 12 hours*	*Assignments collected 1 week late*	*Assignments collected 1 month late*	*Assignments collected at the end of the semester*
Quantity Workmanship	*Task done in accordance with provision with amount ≥80%*	*Task done in accordance with provision with amount 80%>N≥60%*	*Task done in accordance with provision with amount 60%>N≥40%*	*Task done in accordance with provision with amount 40%>N≥20%*	*Task done in accordance with provision with amount <20%*
Work Results	*Solution steps task outlined with more from one alternative , the result in accordance techniques taught .*	*Task completion steps described and the results The same with the techniques taught .*	*Task completion steps outlined short and the result The same with techniques taught*	*Task completion steps No described and the results together with techniques taught*	*Work results it is not in accordance with with task*
Analytical skills	*Give critical , logical analysis , followed by the basics of the correct concept*	*Give logical analysis , followed by with the basics of the correct concept*	*Give analysis logical without given the basis draft*	*Give analysis*	*n't any analysis*

RUBRIK PENILAIAN PRESENTASI

Indikator	Skala				
	Sangat Baik	**Baik**	**Cukup**	**Kurang**	**Sangat Kurang**
	Skor >86	**(70-85)**	**(60-69)**	**(50-59)**	**<50**
Organisasi	Terorganisasi dengan menyajikan fakta yang didukung oleh contoh yang di analisis sesuai konsep	Terorganisasi dengan baik dan menyajikan fakta yang meyakinkan untuk mendukung kesimpulan-kesimpulan	Presentasi mempunyai fokus dan menyajikan bukti yang mendukung kesimpulan-kesimpulan	Cukup fokus, namun bukti kurang mencukupi untuk digunakan dalam menarik kesimpulan	Tidak ada organisasi yang jelas. Fakta tidak digunakan untuk mendukung pernyataan.
Isi	Isi mampu menggugah pendengar untuk mengembangkan pikiran	Isi Akurat dan lengkap. Para pendengar menambah wawasan baru tentang topik tersebut	Isi secara umum akurat, tetapi tidak lengkap. Para pendengar bisa mempelajari beberapa fakta yang tersirat, tetapi mereka tidak menambah wawasan baru tentang topik tersebut	Isinya kurang akurat karena tidak ada data faktual, tidak menambah pemahaman pendengar	Isinya tidak akurat, atau terlalu umum, pendengar tidak belajar apapun, atau terkadang menyesatkan.

PRESENTATION ASSESSMENT RUBRIC

Indicator	***Scale***				
	Very good	***Good***	***Enough***	***Not enough***	***Very less***
	Score >8 6	***(70 -8 5)***	***(60 -6 9)***	***(50 -5 9)***	***< 50***
Organization	*Organized with serve facts supported by the examples analyzed in accordance draft*	*Organized with good and present convincing facts For support conclusions*	*Presentation have focus and present supporting evidence conclusions*	*Enough focus , but proof not enough sufficient For used in interesting conclusion*	*n't any clear organization . Facts do not used For support statement .*
Contents	*Content capable inspiring listener For develop thought*	*Accurate and complete content . Listeners add outlook new about Topic the*	*Fill in the form general accurate , but No complete . The listeners Can learn a number of implied facts , but they No add outlook new about Topic the*	*The contents not enough accurate Because No there is factual data , no add understanding listener*	*The contents No accurate , or too general , listener No Study whatever , or sometimes misleading .*

RUBRIK PENILAIAIN KEAKTIFAN

Indikator	Skala				
	Sangat Baik	**Baik**	**Cukup**	**Kurang**	**Sangat Kurang**
	Skor >86	**(70-85)**	**(60-69)**	**(50-59)**	**<50**
Kualitas Respon Mahasiswa	Memberikan respon atas jawaban atau pertanyaan disertai dengan argumentasi berdasarkan referensi yang jelas	Memberikan tanggapan atas jawaban atau pertanyaan disertai dengan argumentasi pribadi yang relevan	Memberikan tanggapan atas jawaban atau pertanyaan tanpa disertai argumentasi	Kurang memberikan tanggapan atas jawaban atau pertanyaan yang diberikan	Tidak memberikan tanggapan atas jawaban atau pertanyaan yang diberikan
Mengidentifikasi Masalah	Masalah disampaikan dengan kritis dan sangat baik dan struktur kalimat yang runtut	Masalah disampaikan dengan sangat baik dan struktur kalimat yang runtut	Masalah disampaikan dengan baik dan struktur kalimat yang runtut	Masalah disampaikan dengan baik dan struktur kalimat yang bisa dimengertI	Tidak menyampaikan permasalahan atau mengikuti permasalahan temannya
Memberikan Penjelasan	Memberikan penjelasan runtut dari dasar sampai lanjut	Memberikan penjelasan dari dasar sampai lanjut	Memberikan penjelasan runtut pada dasar	Memberikan penjelasan tingkat dasar	Mengikuti penjelasan temanny
Mengusulkan Solusi	Memberikan usulan solusi yang kritis dan aplikatif	Memberikan usulan solusi yang logis dan aplikatif	Memberikan usulan solusi yang logis tetapi kurang aplikatif	Memberikan usulan solusi yang kurang logis	Tidak memberikan usulan solusi

ACTIVITY ASSESSMENT RUBRIC

Indicator	***Scale***				
	Very good	***Good***	***Enough***	***Not enough***	***Very less***
	Score >8 6	***(70 -8 5)***	***(60 -6 9)***	***(50 -5 9)***	***< 50***
Quality Student Response	*Give response on answer or question accompanied by with argumentation based on clear reference*	*Give response on answer or question accompanied by with argumentation relevant personal*	*Give response on answer or question without accompanied by argumentation*	*Less giving response on answer or questions asked*	*Does not provide response on answer or questions asked*
Identifying the Problem	*The problem was submitted with critical and very good and structure coherent sentence*	*The problem was submitted with very good and structure coherent sentence*	*The problem was submitted with good and structure coherent sentence*	*The problem was submitted with good and structure sentences that can understood*	*Not conveying the problem or follow his friend's problem*
Give Explanation	*Give explanation coherent from base until carry on*	*Give explanation from base to base carry on*	*Give explanation consistent on the basis*	*Give explanation level base*	*Following his friend's explanation*
Proposing Solutions	*Give proposal critical and applicable solutions*	*Give logical and applicable solution proposal*	*Give proposal logical solution but less application*	*Give proposal less solution logical*	*No suggestions given solution*

	UNIVERSITAS ISLAM NEGERI SUNAN KUDUS **FAKULTAS EKONOMI DAN BISNIS ISLAM** **PROGRAM STUDI AKUNTANSI SYARIAH (AKSYA)**
Rencana Tugas Mahasiswa	
Mata Kuliah	Praktikum Akuntansi Syariah
Kode MK	213206134
Dosen	Dwi Putri Restuti, M.E.
Bentuk Tugas	*Project Based Learning*
Judul Tugas	Observasi, Analisis dan Dokumentasi Praktik Akuntansi Syariah di Industri Nyata
Sub CPMK	Mampu menganalisis dan menilai praktik akuntansi syariah di industri nyata
Deskripsi Tugas	Tugas ini bertujuan agar mahasiswa mampu melakukan analisis secara dasar mengenai praktik akuntansi syariah di industri nyata
Obyek Garapan	Mahasiswa melakukan analisis praktik akuntansi syariah di industri nyata
Metode Pengerjaan Tugas	1. Mahasiswa satu kelas melakukan observasi pada industri nyata yang berhubungan dengan akuntansi syariah 2. Mahasiswa melakukan analisis, dokumentasi dan evaluasi terkait praktik akuntansi syariah di industri nyata 3. Mahasiswa melakukan evaluasi dan demonstrasi terkait praktik akuntansi syariah di industri nyata
Bentuk dan Format Luaran	Laporan observasi terkait analisis praktik akuntansi syariah di industri nyata
Indikator dan Bobot Penilaian	Isi dan Hasil Analisis
Jadwal Pelaksanaan	Akhir Semester
Lain-lain	Observasi setiap kelas sesuai jadwal dengan akomodasi sendiri
Daftar Rujukan	1. Agustina, Ahadiah, Evriyenni, Muhammad Syahid, Santi Yustini, Iin Solihin, Hendriyati Haryani, Retno Dyah Pekerti, Agus Kurniawan, Dede Riswandi, Tri Cahyo Nugroho, Ainul Yusna Harahap, R. Achmad Rachmat S, Nur Fadhilah Ahmad Hasibuan, Nurliza Lubis, Asrida, Kaca Dian Meila, Rizky Ridwan, Amalia Siti Khodijah. *Akuntansi Keuangan Syariah.* Banten: PT Sada Kurnia Pustaka. 2025. 2. Apriyanti, Hani Werdi. *Teori Akuntansi Berdasarkan Pendekatan Syariah*. Yogyakarta: Deepublish Publisher. 2018. 3. Arwani, Agus. *Akuntansi Lembaga Keuangan Syariah Non Bank (Adopsi IFRS).* Magelang: Penerbit Pustaka Rumah C1nta. 2020. 4. Cahya, Bayu Tri, Muzayyidatul Habibah, Dwi Putri Restuti, Umi Hanifah, Ulfiyatul Jannah. (2023). Laba Asuransi Jiwa Syariah Ditinjau dari Beban Klaim, Hasil Investasi, Underwriting, dan Inflasi. AKTSAR: Jurnal Akuntansi Syariah, 6(1), 90-103. https://doi.org/10.21043/aktsar.v6i1.21222.

5. Erika Amelia,A. Firmansyah, Dwi Nur'aini Ihsan, Edi Sutanto, Etom Katamsi, Haikal Djauhari, Jaharuddin, Masruri Muchtar, S.E., Novi Wardi, Nuruddin Muhammad Ali, Reni Kristiana Ashuri, Purnadi, Sri Sabbahatun. *Akuntansi Syariah: Konsep, Wacana, dan Perspektif.* Depok: PT RajaGrafindo Persada. 2022.
6. Hanani, Tri, Syamsuddin, Rida Ristiyana, Alyani Atsarina, Romi Rianto Harahap, Widya Sari, Ani Siska MY, I Wayan Sujana. *Praktikum Akuntansi Syariah*. Padang: PT Global Eksekutif Teknologi. 2023.
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12. Muslim, Sarip. *Akuntansi Keuangan Syariah: Teori dan Praktik.* Bandung: CV Pustaka Setia. 2015.
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16. Restuti, Dwi Putri, Bayu Tri Cahya, Siti Amaroh. (2023). Panel Data Regression on Tax Avoidance: Reviewed from Islamic Corporate Social Responsibility and Financial Ratio Analysis. *EQUILIBRIUM: Jurnal Ekonomi Syariah*, 11(2), 291-318. http://dx.doi.org/10.21043/equilibrium.v11i2.23340.
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	STATE ISLAMIC UNIVERSITY OF SUNAN KUDUS **FACULTY OF ISLAMIC ECONOMICS AND BUSINESS** **SHARIA ACCOUNTING STUDY PROGRAM (AKSYA)**
Student Assignment Plan	
Subject	Sharia Accounting Practicum
MK Code	213206134
Lecturer	Dwi Putri Restuti, ME
Task Form	Project Based Learning
Assignment Title	Observation, Analysis and Documentation of Sharia Accounting Practices in Real Industry
Sub CPMK	Able to analyze and assess sharia accounting practices in real industry
Job Description	This assignment aims to enable students to carry out basic analysis of sharia accounting practices in real industry
Object of Work	Students conduct analysis of sharia accounting practices in real industry
Assignment Work Method	1. Students in a class conducted observations in a real industry related to Islamic accounting 2. Students analyzed, documented, and evaluated Islamic accounting practices in a real industry 3. Students conducted evaluations and demonstrations related to Islamic accounting practices in a real industry
Output Forms and Formats	Observation report related to the analysis of sharia accounting practices in real industry
Indicators and Weights Evaluation	Content and Analysis Results
Implementation Schedule	End of Semester
Etc	Observation every class in accordance timetable with accommodation Alone
Reference List	1. Agustina, Ahadiah, Evriyenni, Muhammad Syahid, Santi Yustini, Iin Solihin, Hendriyati Haryani, Retno Dyah Pekerti, Agus Kurniawan, Dede Riswandi, Tri Cahyo Nugroho, Ainul Yusna Harahap, R. Achmad Rachmat S, Nur Fadhilah Ahmad Hasibuan, Nurliza Lubis, Asrida, Kaca Dian Meila, Rizky Ridwan, Amalia Siti Khodijah. *Akuntansi Keuangan Syariah.* Banten: PT Sada Kurnia Pustaka. 2025. 2. Apriyanti, Hani Werdi. *Teori Akuntansi Berdasarkan Pendekatan Syariah*. Yogyakarta: Deepublish Publisher. 2018. 3. Arwani, Agus. *Akuntansi Lembaga Keuangan Syariah Non Bank (Adopsi IFRS).* Magelang: Penerbit Pustaka Rumah C1nta. 2020. 4. Cahya, Bayu Tri, Muzayyidatul Habibah, Dwi Putri Restuti, Umi Hanifah, Ulfiyatul Jannah. (2023). Laba Asuransi Jiwa Syariah Ditinjau dari Beban Klaim, Hasil Investasi, Underwriting, dan Inflasi. AKTSAR: Jurnal Akuntansi Syariah, 6(1), 90-103. https://doi.org/10.21043/aktsar.v6i1.21222. 5. Erika Amelia,A. Firmansyah, Dwi Nur'aini Ihsan, Edi Sutanto, Etom Katamsi, Haikal Djauhari, Jaharuddin, Masruri Muchtar, S.E., Novi Wardi, Nuruddin

Muhammad Ali, Reni Kristiana Ashuri, Purnadi, Sri Sabbahatun. *Akuntansi Syariah: Konsep, Wacana, dan Perspektif.* Depok: PT RajaGrafindo Persada. 2022.
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9. Latifah, Eny. *Praktikum Akuntansi Syariah.* Grobogan: CV Sarnu Untung. 2020.
10. Muchlis, Saiful, Nurul Jihan Hasril, Raodahtul Jannah. Akuntansi Syariah: Konsep dan Praktik dalam Era Kontemporer. Malang: Pustaka Peradaban. 2024.
11. Muhammad. *Akuntansi Syari'ah: Teori dan Praktik untuk Perbankan Syari'ah.* Yogyakarta: UPP STIM YKPN. 2016.
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13. Nurhayati, Sri, Wasilah. *Akuntansi Syariah di Indonesia, Edisi 5.* Jakarta: Salemba Empat. 2025.
14. Rakhmawati, I, & Restuti, D.P. (2022). Profitability, Leverage, dan Tax Avoidance Perusahaan Tambang di Indonesia. *AKTSAR: Jurnal Akuntansi Syariah,* 5(2), 164-181. http://dx.doi.org/10.21043/aktsar.v5i2.17146.
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18. Yaya, Rizal, Aji Erlangga Martawireja, Ahim Abdurahim. *Akuntansi Perbankan Syariah: Teori dan Praktik Kontemporer Edisi ke-2*. Jakarta: Salemba Empat. 2014.