

1. Course Identity

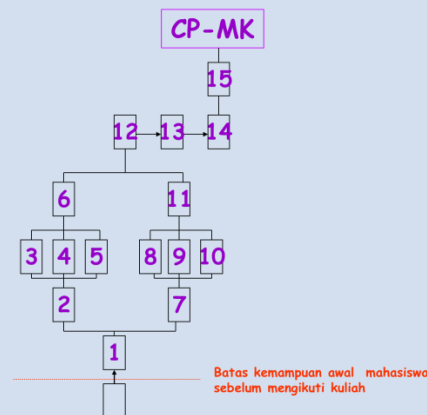
Course Name/Block	Shariah Audit		
Faculty	Business and Economics	Study Program	Accounting
Code	31206732	Credit Points	3
Group	Elective Subjects	Intake	Optional
Semester	7	Availability	Limited
Methods	In Class	Media	In Class
Subject Group/Block	Shariah Accounting	Prerequisite	Islamic Economics
Instructor/Instructor Coordinator			

2. COURSE LEARNING OUTCOME

GLO Code	GLO Formulation	CLO Code	CLO Formulation	Indicators	Assessment/ Evaluation	Weight
	Able to explain the framework of the Islamic financial system and the concept of sharia supervision, Islamic business ethics, the concept of sharia compliance, the concept of sharia maqashid and its implementation in sharia supervision.		Students are able to explain the concepts of the Islamic financial system, sharia supervision and Islamic business ethics	The accuracy of explaining the concept of the Islamic financial system, sharia supervision and Islamic business ethics	Mid Test Exam, Final Test Exam Assignment	35%
			Students are able to explain the concept of Shariah compliance within the Shariah maqashid framework	The accuracy of explaining the concept of sharia compliance in the framework of maqashid sharia		35%
			Students are able to explain the components of sharia compliance measurement indicators for Islamic financial institutions	Accuracy in describing the components of sharia compliance measurement indicators for Islamic financial institutions		35%
			Students are able to assess the level of sharia compliance in Islamic financial institutions	The accuracy of assessing the level of sharia compliance in Islamic financial institutions		30%
	Able to explain the concept of risk management in Islamic financial institutions and their implementation in contemporary Islamic financial institutions		Students are able to explain the concept of risk management in Islamic financial institutions	Accuracy in explaining the concept of risk management in Islamic financial institutions	Mid Test Exam, Final Test Exam Assignment	35%

			Students are able to apply the concept of risk management in Islamic financial institutions	Accuracy in applying the concept of risk management in Islamic financial institutions	Mid Test Exam, Final Test Exam Assignment	35% 35% 30%
	Able to explain the concepts of Islamic governance and auditing in Islamic financial institutions and their implementation		Able to explain the concepts of Islamic governance and auditing in Islamic financial institutions and their implementation	Accuracy in explaining the concept of governance and Islamic auditing in Islamic financial institutions and their implementation	Mid Test Exam, Final Test Exam Assignment	35% 35% 30%

3. Map of Learning Achievement Analysis



4. Learning Experience and References

Learning Experience	
References	<p>Main Textbooks: Rifqi Muhammad. (2019). Akuntansi Keuangan Syariah: Konsep dan Implementasi PSAK Syariah. Yogyakarta: P3EI Press.</p> <p>Shahul Hameed Mohamed Ibrahim. (2009). Accounting and Auditing for Islamic Financial Institutions. Kuala Lumpur: IIUM Press.</p> <p>Additional Textbooks: Iqbal, Z. & Mirakhor, A. (2007). An Introduction to Islamic Finance: Theory and Practice. Singapore: John Wiley & Sons.</p> <p>Standards: Pernyataan Standar Akuntansi Keuangan (PSAK) Syariah – Ikatan Akuntan Indonesia (IAI)</p> <p>AAOIFI’s Statement of Financial Accounting (SFA) AAOIFI’s Governance and Auditing Standards</p>

AAOIFI's Code of Ethics

5. Details of Learning Activities

Meeting-	CLO/ Sub-CLO	Topic/ Sub- Topic	Method/Learning Model	Activities	References
1	Students are able to explain the concept of the Islamic financial system and the role of sharia supervision in it	Face to face with lecture Student discussion is able to explain the concept of the Islamic financial system and the role of sharia supervision in it	Face to face lectures Discussion of teaching material	In class 150 minutes	
2	Students are able to explain the operational concepts of banks and Islamic financial institutions and their respective supervision models	Students are able to explain the operational concepts of banks and Islamic financial institutions and their respective supervision models	Face to face lectures Discussion of teaching material	In class 150 minutes	
3	Students are able to explain the basic principles of Islamic finance business	Students are able to explain the basic principles of Islamic finance business	Face to face lectures Discussion of teaching material	In class 150 minutes	
4	Students are able to explain Islamic ethics in practice in the Islamic financial institutions	Students are able to explain Islamic ethics in practice in the Islamic financial institutions	Face to face lectures Discussion of teaching material	In class 150 minutes	
5	Students are able to explain the formulation of fatwas at the National Syariah Council-Indonesian Ulama Council (MUI)	Students are able to explain the formulation of fatwas at the National Syariah Council-Indonesian Ulama Council (MUI)	Face to face lectures Discussion of teaching material	In class 150 minutes	
6	Students are able to apply the National Syariah Council-Indonesian Ulama Council (MUI) fatwa in the formulation of products and services in Islamic financial institutions	Students are able to apply the National Syariah Council-Indonesian Ulama Council (MUI) fatwa in the formulation of products and services in Islamic financial institutions	Face to face lectures Discussion of teaching material	In class 150 minutes	
7	Students are able to explain risk management in Islamic financial institutions	Students are able to explain risk management in Islamic financial institutions	Face to face lectures Discussion of teaching material	In class 150 minutes	
8	Students are able to explain the concept of organizational governance in Islamic financial institutions	Students are able to explain the concept of organizational governance in Islamic financial institutions	Face to face lectures Discussion of teaching material	In class 150 minutes	

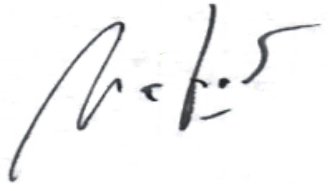
9	Students are able to explain the concept of shariah governance framework (SGF)	Students are able to explain the concept of shariah governance framework (SGF)	Face to face lectures Discussion of teaching material	In class 150 minutes	
10	Students are able to explain the role and function of DPS (Sharia Supervisory Board)	Students are able to explain the role and function of DPS (Sharia Supervisory Board)	Face to face lectures Discussion of teaching material	In class 150 minutes	
11	Students are able to evaluate the structure of DPS (Sharia Supervisory Board) opinions and the extent of their disclosure	Students are able to evaluate the structure of DPS (Sharia Supervisory Board) opinions and the extent of their disclosure	Face to face lectures Discussion of teaching material	In class 150 minutes	
12	Students are able to distinguish the concepts and implementation of Shariah Audit and Shariah Review	Students are able to distinguish the concepts and implementation of Shariah Audit and Shariah Review	Face to face lectures Discussion of teaching material	In class 150 minutes	
13	Students are able to explain the concept of Financial Audit in Islamic financial institutions and procedures	Students are able to explain the concept of Financial Audit in Islamic financial institutions and procedures	Face to face lectures Discussion of teaching material	In class 150 minutes	
14	Students are able to evaluate the opinion of financial auditors in Islamic financial institutions	Students are able to evaluate the opinion of financial auditors in Islamic financial institutions	Face to face lectures Discussion of teaching material	In class 150 minutes	

6. Assessment System and Evaluation

Assessment System	The Benchmark for Assessment Reference of this course employs assessment criteria and weights in accordance with the Rector's Decree No. 5/PR/Rek/BPA/III/2014 Article 12: <table border="1" data-bbox="386 1350 1105 1623"> <thead> <tr> <th>Total</th> <th>Grade</th> <th>Total</th> <th>Grade</th> </tr> </thead> <tbody> <tr> <td>> 80,00</td> <td>A</td> <td>62,50 – 64,99</td> <td>C+</td> </tr> <tr> <td>77,50 – 79,99</td> <td>A-</td> <td>60,00 – 62,49</td> <td>C</td> </tr> <tr> <td>75,00 – 77,49</td> <td>A/B</td> <td>55,00 – 59,99</td> <td>C-</td> </tr> <tr> <td>72,50 – 74,99</td> <td>B+</td> <td>50,00 – 54,99</td> <td>C/D</td> </tr> <tr> <td>70,00 – 72,49</td> <td>B</td> <td>45,00 – 49,99</td> <td>D+</td> </tr> <tr> <td>67,50 – 69,99</td> <td>B-</td> <td>40,00 – 44,99</td> <td>D</td> </tr> <tr> <td>65,00 – 67,49</td> <td>B/C</td> <td>< 40</td> <td>E</td> </tr> </tbody> </table>	Total	Grade	Total	Grade	> 80,00	A	62,50 – 64,99	C+	77,50 – 79,99	A-	60,00 – 62,49	C	75,00 – 77,49	A/B	55,00 – 59,99	C-	72,50 – 74,99	B+	50,00 – 54,99	C/D	70,00 – 72,49	B	45,00 – 49,99	D+	67,50 – 69,99	B-	40,00 – 44,99	D	65,00 – 67,49	B/C	< 40	E
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Evaluation System	Students will be given mark for every assignment																																

Date:	Date:	Date:
Validated by Head of Study Program	Checked by Subject Group Coordinator	Prepared by Instructor/Instructor Coordinator



		
Dr. Mahmudi, S.E., M.Si., Ak, CMA		