



FAKULTI PENGURUSAN DAN INDUSTRI HALAL

PROGRAM	Diploma Pengurusan Muamalat
COURSE NAME	Islamic Accounting
COURSE CODE	DBA 3123
CREDIT HOUR	3
SYNOPSIS	This course explains basic concepts of accounting in Islam, the role of AAOIFI in Islamic accounting, accounting zakat, faraidh calculation and accounting practices within and outside the Islamic financial institution.
COURSE STRUCTURE	
CHAPTER	TOPICS
1	The concepts and history Islamic Accounting 1.1 Introduction to Islamic Accounting 1.2 Definition of Accounting 1.3 The purpose of accounting and basic principles of Islamic accounting 1.4 Early development of accounting in Islam 1.5 Definition of Accounting 1.6 Objective and importance of accounting in Islam
2	Accounting concepts: According to an Islamic perspective 2.1 Introduction 2.2 The objective of accounting in accordance with Islamic perspective 2.3 Accounting Concept of conventional 2.4 Accounting Concepts and requirements of Shariah
3	Islamic accounting ethics 3.1 Introduction 3.2 Definition of ethic 3.3 Ethics and accounting 3.4 Code of Ethics outlined by AAOIFI for accountant 3.5 Islamic ethics in accounting and related principles of maslahah
4	The concept of Al-Mal and the ownership 4.1 Introduction 4.2 Definition of Al-Mal 4.3 Characteristics of Al-Mal 4.4 Types of properties 4.5 Definition of ownership 4.6 The purpose and reasons of ownership 4.7 Types of ownership



	4.8 Types of properties and ownership
5	Accounting of Zakat 5.1 Introduction 5.2 Definition of zakat 5.3 The purpose of zakat 5.4 Term of zakat 5.5 Type of zakat 5.6 Accounting of zakat 5.7 The importance of knowledge accounting zakat 5.8 Method of calculation of zakat
6	The concept of the succession property 6.1 Introduction to faraidh 6.2 Legacy property 6.3 Things required fulfilled before the division of property 6.4 Pillar of the succession 6.5 Conditions over the people who are prohibited from get property 6.6 Heir entitled to receive property 6.7 Type of succession 6.8 Method of calculation
7	Accounting in institutions Islamic finance 7.1 Introduction of Islamic financial institution 7.2 History of Islamic finance 7.3 Philosophy and Islamic bank 7.4 Procurement methods funds 7.5 Distribution method the profit and loss 7.6 Islamic banking contracts
References:	1. Nabil Baydoun; Maliah Sulaiman; Roger J. Willett; Shahul Ibrahim, (2018), Principles of Islamic Accounting, Wiley Finance, Wiley