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B.Com Honours

Semester 6

Calicut University

ACCOUNTING FOR ISLAMIC FINANCIAL INSTITUTIONS

Course Code: COM6EJ311 • Module SYLLABUS Notes

Official Course Syllabus

Course Code: COM6EJ311 **Course Title:** ACCOUNTING FOR ISLAMIC FINANCIAL INSTITUTIONS

Course Type: Major **Academic Level:** 300-399

Credits: 2 Credits

Course Summary: This course Provide basic theoretical and practical knowledge about accounting for Islamic financial Institutions

Module I: Fundamentals of Islamic Accounting(Theory)

- **Unit 1:** Accounting objectives and Islamic world view
- **Unit 2:** Islamic perspective of accounting
- **Unit 3:** Elements of financial statements
- **Unit 4:** Users of Islamic accounting
- **Unit 5:** Accounting concepts: An Islamic perspective
- **Unit 6:** Accounting recognition
- **Unit 7:** Accounting measurement
- **Unit 8:** Accounting Disclosure

Module I: VIjarah Financing and Zakat Accounting (Theory & Simple Problem)

- **Unit 18:** Accounting for Ijarah Financing
- **Unit 19:** Ijarawaiqthinah
- **Unit 20:** Accounting for securities financing
- **Unit 21:** Accounting measurement issues
- **Unit 22:** Accounting disclosure requirements
- **Unit 23:** Principles of Zakat and Zakat accounting on business wealth and financial assets.

Module I: nstitutions References: 1) Dr. Abdul Rahim Abdul Rahman, The introduction to Islamic accounting theory and practice;

Module I: slamic Banking in relation to Islamic Shariah. EPProject Case study * - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Metacognitive Knowledge (M)

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