

# **Development of Sharia Accounting Learning Based on Blended Learning**

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## **ABSTRACT**

Sharia accounting aims to explain the theories and practices of Sharia accounting that play an important role in maintaining Sharia conformance over a transaction. Competence is built so that students can understand the Sharia financial system, Sharia principles in business transactions, basic framework of Sharia financial reporting and recording for various sharia contract. Research conducted is a classroom action research. Class action research has three principles in the implementation of the participation of researchers in a program or activity, the purpose of improving the quality of a program or activity, and the presence of treatment for Improve the quality of a programme or activity.

Sharia accounting study with blended learning method is implemented in the program of S2 education accounting. This course is intended for 3rd semester students. Islamic Accounting study using blended learning was conducted in the year 2019/2020. The implementation of this learning is to combine face-to-face meetings with online learning by using Besmart. In the preparation phase has been generated in the form of Semester Learning Plan (RPS), 3 video learning is Mudharabah, Mutanaqisah and Murabahah. The three videos that have been created also have the copyright HaKI. In the implementation process is conducted by referring RPS that have been created and with face to face meetings and online using Besmart and learning media that has been made in the media supporting learning.

Kata Kunci: *Sharia Accounting, Blended Learning*