

**College : Shatt Al Arab University**

**Department : Accounting**

**Stage: Third**

**Lecturer Name :Zainab Jafar**

**Academic Status :Assistant Lecturer**

**Republic of Iraq**

**The Ministry of Higher Education and Scintific Resrearch**

**Supervision and Scientific Evaluation Body**

**Course description form**

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| **Zainab Jafar Salman** | | | | **Course Lecturer** |
| [**zainab.j.salman@sa-uc.edu.iq**](mailto:zainab.j.salman@sa-uc.edu.iq) | | | | **e-mail** |
| **natural resource accounting** | | | | **Title** |
|  | | | | **Course Coordinator** |
| **Introducing the student to the concepts and foundations of accounting for natural resources, specifically accounting in oil companies** | | | | **Course Objective** |
|  | | | | **Course Description** |
| **Specialized accounting systems / d. Thaer Sabri Mahmoud Al-Ghabban** | | | | **Textbook** |
| **1- Oil Accounting - Principles and Procedures / Dr. Abdul Malik Ismail Hajar**  **2- Electronic references on websites** | | | | **References** |
| **Final Exam** | **Quizzes and Attendance** | **Project** | **Term Exam** | **Course Assessment** |
| **60** | **10** |  | **30** |
|  | | | | **General Notes** |



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**Lecturrer Name: Zainab Jafar Salman**

**Academic Status: Assistant Lecturer**

**Qualification: Master**

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| **Notes** | **Number of Hours** | **Topics Covered** | **Date** | **Week** |
|  | **4** | **Characteristics of the extractive industries activity and the nature of oil accounting** |  | **1** |
|  | **4** | **Research and exploration expenses** |  | **2** |
|  | **4** | **Accounting treatment of research and exploration expenditures** |  | **3** |
|  | **4** | **Accounting treatment of research and exploration expenditures** |  | **4** |
|  | **4** | **Recording research and exploration expenditures** |  | **5** |
|  | **4** | **Recording research and exploration expenditures** |  | **6** |
|  | **4** | **Accounting treatment for unprepared concession contracts** |  | **7** |
|  | **4** | **Accounting treatment for unprepared concession contracts** |  | **8** |
|  |  | **monthly exam** |  | **9** |
|  | **4** | **Accounting treatment of oil extraction expenses** |  | **10** |
|  | **4** | **Expiry of production contracts** |  | **11** |
|  | **4** | **Income statement in oil companies** |  | **12** |
|  | **4** | **Combined costs of oil production operations** |  | **13** |
|  | **4** | **Combined costs of oil production operations** |  | **14** |

**Head of Department Signature Lecturer signature**