




Course description form

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



College : Shatt Al Arab
 University
 Department Accounting
 Stage: Third
 Lecturrer Name: Zainab Jafar
 Salman
 Academic Status: Assistant
 Lecturer
 Qualification: Master

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


 أ.م.د. عبدالكريم عبدالقني عودة
 رئيس القسم




 م.م. زينب جعفر سلمان

