Republic of Iraq The Ministry of Higher Education and Scintific Resrearch Supervision and Scientific Evaluation Body



College: Shatt Al Arab

University

Department : Accounting

Stage: Third

Lecturer Name :Zainab Jafar Academic Status :Assistant

Lecturer

Course description form

		urse descrip			
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					

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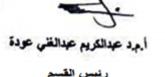
Salman

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	4	
		oil accounting		
2		Research and exploration expenses	4	
3		Accounting treatment of research	4	
		and exploration expenditures		
4	4	Accounting treatment of research	4	
		and exploration expenditures		
5		Recording research and exploration	4	
		expenditures		
6		Recording research and exploration	4	
		expenditures		
7	7	Accounting treatment for	4	
		unprepared concession contracts		
8		Accounting treatment for	4	
		unprepared concession contracts		
9		monthly exam		
10		Accounting treatment of oil	4	
		extraction expenses		
11		Expiry of production contracts	4	
12		Income statement in oil companies	4	
13		Combined costs of oil production	4	
		operations		
14		Combined costs of oil production	4	
		operations		





م.م زينب جعفر سلمان