



Course Weekly Outline

Course Lecturer	Zainab Jafar Salman			
e-mail	zainab.j.salman@sa-uc.edu.iq			
Title	natural resource accounting			
Course Coordinator	first			
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				

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



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

Week	Date	Topics Covered	Number of Hours	Notes
1	2023/3/5 2023/3/6	Characteristics of the extractive industries activity and the nature of oil accounting	4	
2	2023/3/12 2023/3/13	Research and exploration expenses	4	
3	2023/3/19 2023/3/20	Accounting treatment of research and exploration expenditures	4	
4	2023/3/26 2023/3/27	Accounting treatment of research and exploration expenditures	4	
5	2023/4/2 2023/4/3	Recording research and exploration expenditures	4	
6	2023/4/9 2023/4/10	Recording research and exploration expenditures	4	
7	2023/4/16 2023/4/17	Accounting treatment for unprepared concession contracts	4	
8	2023/4/23 2023/4/24	Accounting treatment for unprepared concession contracts	4	
9	2023/4/30	monthly exam		
10	2023/5/7 2023/5/8	Accounting treatment of oil extraction expenses	4	
11	2023/5/14 2023/5/15	Expiry of production contracts	4	
12	2023/5/21	Income statement in oil companies	4	

	2023/5/22			
13	2023/5/28 2023/5/29	Combined costs of oil production operations	4	
14	2023/6/4	Combined costs of oil production operations	4	

Lecturer signature

Head of Department Signature